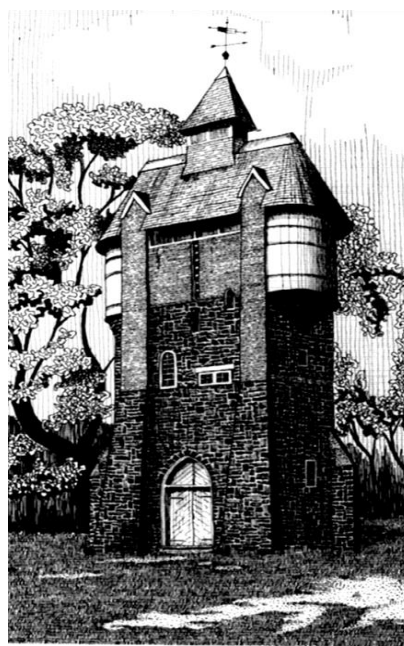


Westtown Township
County of Chester
Commonwealth of Pennsylvania

Fiscal Year 2021 Budget
Adopted 12/21/2020



Richard Pomerantz
Chair

Carol DeWolf
Vice Chair

Scott Yaw
Police Commissioner



2021 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 \$821,678,369 for the year ending October 31, 2020. 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 2020, several infrastructure projects in both the General and Wastewater categories were undertaken. Among the projects were the restoration of the Oakbourne Mansion, Tower and Carriage House. Traffic light upgrades were completed at Routes 926 & 352 and Routes 3 & 352. Various ongoing sewer infrastructure related capital projects were initiated in 2020 to be completed in 2021.

New projects in 2021 will include the replacement of the South New Street Bridge and various Sewer Capital Improvement Program infrastructure repairs.

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 2021 Budget is presented balanced as required by Second Class Township Code.

**Westtown Township
2021 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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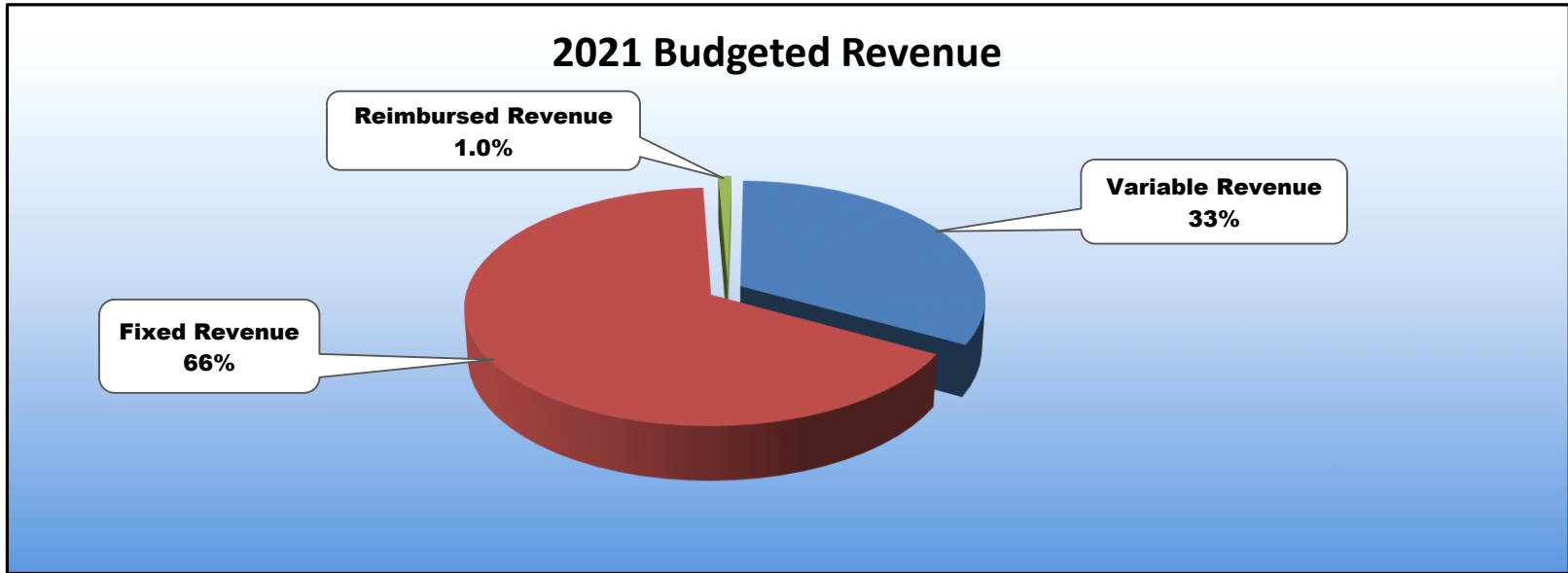
Revenues Year to Date

Real Estate Taxes	2,965,000							2,965,000
Act 511 Taxes	2,925,000							2,925,000
Franchise Fees	269,000							269,000
Fines	60,300							60,300
Interest, Rents & Royalties	153,789	200		1,000	425	17,500	20,050	192,964
Grants & Inter-Govt Revenues	176,000	353,187	10,000	55,387	125,048			719,622
Fees for Service	31,395		1,087,000	2,942,240				4,060,635
Protective Inspection Fees	284,110							284,110
Sanitation/Trash/Recycling	-							
Recreation Program Fees	800							800
Contribution/Donations/Assess	65,000							65,000
Refunds & Reimbursements	108,050		2,500	2,000				112,550
Proceeds of Fixed Asset Sale	10,000							10,000
Reserve Appropriation	132,729			3,019				135,748
Interfund Transfers					1,344,000	565,000	1,590,150	3,499,150
Total Revenues	7,181,173	353,387	1,099,500	3,003,646	1,469,473	582,500	1,610,200	15,299,879

Expenditures Year to Date

General Government	669,155		11,500	95,250	2,000	12,000	170,150	960,055
Building & Code	126,500							126,500
Police	3,546,833							3,546,833
Fire & Safety	422,663							422,663
Planning & Zoning	61,000							61,000
Public Works	777,262	300,000					150,000	1,227,262
Collection/Disposal/Treatment			827,100	837,700			1,260,000	2,924,800
Parks & Commissions	73,200						10,000	83,200
Donations/Library	11,000							11,000
Community Development	30,600							
Personnel/Wages/Benefits	1,065,110		151,184	481,696				1,697,990
Refunds of Prior Year	39,000							39,000
Miscellaneous	1,000							1,000
Debt Service					1,453,485			1,453,485
Reserve Appropriation								-
Insurance	122,850			54,000				
Interfund Transfers	235,000	53,387	109,716	1,535,000	13,988	1,590,150	20,050	3,557,291
Total Expenses	7,181,173	353,387	1,099,500	3,003,646	1,469,473	1,602,150	1,610,200	16,112,080

YR END FUND BALANCE	(0)	-	-	(0)	-	(1,019,650)	-	(812,201)
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2021 Budgeted Revenue

General Fund	\$7,181,173
Refuse Fund	\$1,099,500
Liquid Fuels Fund	\$353,387
Sewer Fund	\$3,003,646
	\$11,637,706

2021 Revenue Categories

Variable Revenue	\$3,806,213
Fixed Revenue	\$7,721,443
Reimbursed Revenue	\$110,050
	\$11,637,706

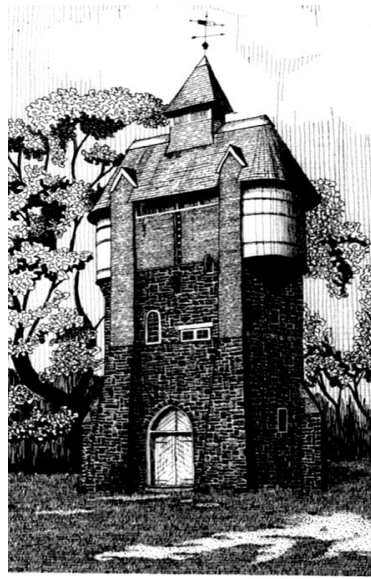
As seen in this chart, 32.7% of total revenue budgeted for 2021 relies on VARIABLE INCOME sources such as Real Estate Transfer Tax, Earned Income Tax, Local Services Tax, Franchise Fees, Fines/Rents, Charges for Services and Inspection Fees.

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.

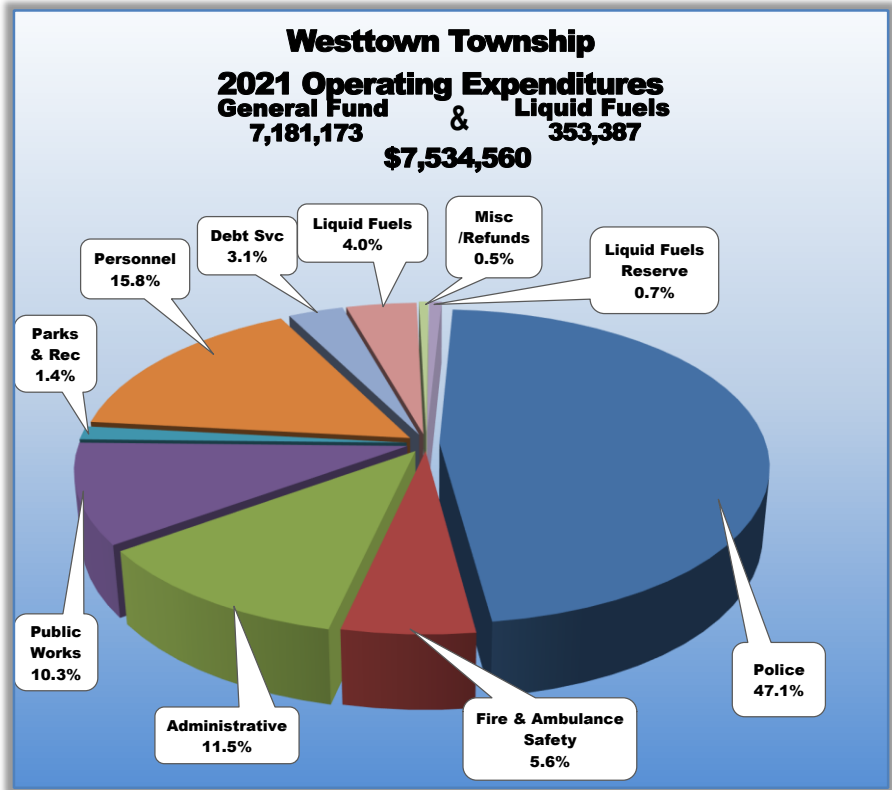
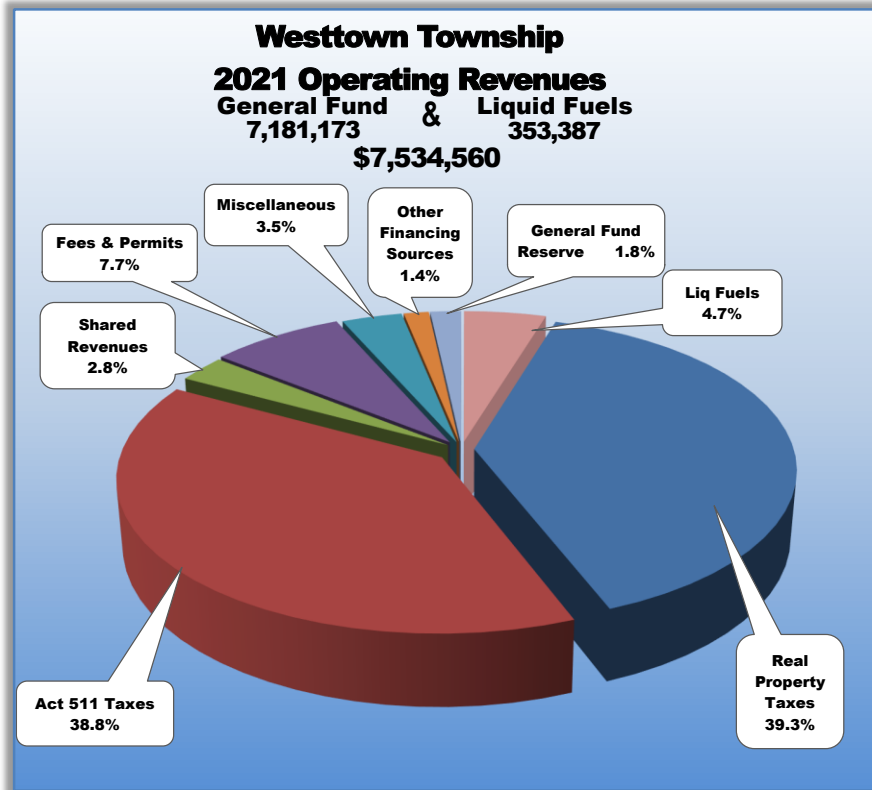
Westtown Township

2021 General Fund Operating Budget



General

**Westtown Township 2021
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**

		2019 Actual	2020 Budget	2020 Y/E Projection	% Budget Received	2021 Proposed	\$ Variance 2020-2021	% Variance 2020-2021
(301) Real Property Taxes								
01-301-100	Real Estate Taxes - Current Yr	2,703,495	2,775,000	2,753,000	99.21%	2,845,000	92,000	3.34%
01-301-200	Real Estate Taxes - Prior Yr					70,000		
01-301-400	Real Estate Taxes - Delinquent	31,087	25,000	18,000	72.00%	25,000	7,000	38.89%
01-301-600	Real Estate Taxes - Interim	76,676	65,000	19,500	30.00%	25,000	5,500	28.21%
Subtotal (301) Real Property Taxes:		2,811,259	2,865,000	2,790,500	97.40%	2,965,000	174,500	6.25%
(310) Act 511 Taxes								
01-310-100	Real Estate Transfer Tax	361,279	325,000	300,000	92.31%	300,000	0	0.00%
01-310-210	Earned Income Tax	2,700,997	2,900,000	2,745,000	94.66%	2,500,000	(245,000)	-8.93%
01-310-410	Local Services Tax	145,579	155,000	125,000	80.65%	125,000	0	0.00%
Subtotal (310) Act 511 Taxes:		3,207,855	3,380,000	3,170,000	93.79%	2,925,000	(245,000)	-7.73%
(321) Franchise Fees								
01-321-800	Franchise Fee - Comcast	117,553	117,000	116,500	99.57%	115,000	(1,500)	-1.29%
01-321-801	Franchise Fee - SBA	18,055	18,000	18,669	103.72%	18,000	(669)	-3.58%
01-321-802	Franchise Fee - Verizon	140,244	137,000	134,500	98.18%	135,000	500	0.37%
01-321-803	Franchise Fee - Am Tower	-	1,000	-	0.00%	1,000	1,000	100.00%
Subtotal (321) Franchise Fees:		275,853	273,000	269,669	98.78%	269,000	(669)	-0.25%
(331) Fines								
01-331-000	Court-District Magistrate	39,285	40,000	22,500	56.25%	30,000	7,500	33.33%
01-331-100	State Police Fines/Penalties	6,131	6,800	5,500	80.88%	6,000	500	9.09%
01-331-120	Ordinance Violations	-	2,500	-	0.00%	2,500	2,500	100.00%
01-331-125	False Alarm Fines/Residential	1,978	1,800	1,800	100.00%	1,800	0	0.00%
01-331-130	False Alarm Fines/Commercial	17,900	20,000	23,000	115.00%	20,000	(3,000)	-13.04%
Subtotal (331) Fines:		65,294	71,100	52,800	74.26%	60,300	7,500	14.20%
(341) Interest Earnings								
01-341-000	Interest Earnings	18,876	17,000	2,000	11.76%	2,500	500	25.00%
01-341-107	Interest on US Treasury Notes/CP	43,704	-	30,200	0.00%	5,000		-83.44%
01-341-700	Interest on Dev Reimbursement	123	500	100	20.00%	100	0	0.00%
Subtotal (341) Interest Earnings:		62,704	17,500	32,300	184.57%	7,600	(24,700)	-76.47%
(342) Rents and Royalties								
01-342-100	Township Park/Land Fees	4,380	6,000	3,000	50.00%	5,000	2,000	66.67%
01-342-150	Oakbourne Fields Lease	1,300	5,000	5,000	100.00%	8,000	3,000	60.00%
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	1,596	1,596	532	33.33%	-	(532)	-100.00%
01-342-220	Oakbourne Mansion Events	53,311	50,000	10,000	20.00%	35,000	25,000	250.00%
01-342-235	Mansion Table/Chair Rentals	9,925	7,000	1,000	14.29%	5,000	4,000	400.00%

**General Fund
Revenue**

		2019 Actual	2020 Budget	2020 Y/E Projection	% Budget Received	2021 Proposed	\$ Variance 2020-2021	% Variance 2020-2021
01-342-240	Tower Lease - Oakbourne	36,365	37,456	37,456	100.00%	38,580	1,124	3.00%
01-342-250	Garage Lease - American Twr	35,074	36,126	36,126	100.00%	37,209	1,083	3.00%
Subtotal (342) Rents & Royalties:		159,351	160,578	110,514	68.82%	146,189	35,675	32.28%
(354) Capital & Operating Grants								
01-354-140	Tyson Park Phase 2 Grant	-	33,122	33,000	99.63%	0	(33,000)	-100.00%
01-354-400	Green Light Go Grant/Rt 3 & 352	-	180,000	148,429	82.46%	0	(148,429)	-100.00%
01-354-500	Green Light Go Grant/Joint/Corridor	-	154,250	0.00	0.00%	0	0	0.00%
Subtotal (354) State Grants:		-	367,372	181,429	49.39%	-	(181,429)	-100.00%
(355) State Shared Revenues								
01-355-010	PURTA Monies	5,708	6,300	6,300	100.00%	6,300	0	0.00%
01-355-040	Alcoholic Beverages Licenses	200		200	0.00%	200		0.00%
01-355-070	Foreign Fire Insurance Monies	86,601	85,000	88,079	103.62%	88,000	(79)	-0.09%
01-355-090	State Aid - Pension	73,523	75,000	76,245	101.66%	75,000	(1,245)	-1.63%
01-355-100	Other State and County Grants	6,950	6,500	-	0.00%	6,500	6,500	100.00%
Subtotal (355) State Shared Revenues:		172,982	172,800	170,824	98.86%	176,000	5,176	3.03%
(361) Twp Sales/Charges for Svcs								
01-361-300	Zoning/Subdivision/Dev Fees	-	500	150	30.00%	500	350	233.33%
01-361-330	Board of Supv Hearing Fee/CU	2,500	2,500	-	0.00%	2,500	2,500	100.00%
01-361-340	Hearing Fees/ZHB	5,950	5,500	3,400	61.82%	5,500	2,100	61.76%
01-361-350	ZHB Additional Fees	739	2,500	500	20.00%	2,500	2,000	400.00%
01-361-500	Sale of Maps and Publications	-	25	-	0.00%	25	25	100.00%
01-361-552	Sales - Tennis Keys	190	100	20	20.00%	100	80	400.00%
01-361-553	Sales - Parking Permits	-	150	-	0.00%	150	150	100.00%
01-361-555	Miscellaneous Sales	0	50	-	0.00%	50	50	100.00%
01-361-600	Tax Certification Fees	14,490	13,500	25,000	185.19%	20,000	(5,000)	-20.00%
01-361-601	Tax NSF Fee	170	140	70	50.00%	70	0	0.00%
Subtotal (361) Twp Sales/Charges for Svcs:		24,039	24,965	29,140	116.72%	31,395	2,255	7.74%
(362) Protective Inspection Fees								
01-362-110	Police Reports-Background Checks	525	800	525	65.63%	500	(25)	-4.76%
01-362-410	Residential Building Permits	68,837	70,000	65,000	92.86%	70,000	5,000	7.69%
01-362-420	Commercial Building Permits	55,354	60,000	20,000	33.33%	50,000	30,000	150.00%
01-362-421	Permit Reinspections	-	-	160	0.00%	160	0	0.00%
01-362-422	Electrical Permits	4,044	6,000	-	0.00%	-	0	0.00%
01-362-423	HVAC Permit	8,263	8,000	9,800	122.50%	8,000	(1,800)	-18.37%
01-362-424	Demolition Permit	680	500	227	45.40%	500	273	120.26%
01-362-425	Solar Building Permit	2,153	2,500	-	0.00%	-	0	0.00%
01-362-430	Plumbing Permit	1,014	2,000	1,000	50.00%	2,000	1,000	100.00%
01-362-435	Annual Plumbing License	960	1,000	950	95.00%	1,000	50	5.26%
01-362-450	U&O Permit - Residential Resale	10,065	17,000	7,300	42.94%	17,000	9,700	132.88%

**General Fund
Revenue**

	2019 Actual	2020 Budget	2020 Y/E Projection	% Budget Received	2021 Proposed	\$ Variance 2020-2021	% Variance 2020-2021
01-362-451 U&O Permit - Reinspection Resale	5,175	7,000	3,800	54.29%	7,000	3,200	84.21%
01-362-452 U&O Permit - Commercial	272	2,500	-	0.00%	2,500	2,500	100.00%
01-362-453 Twp U&O Administrative Fee	1,523	2,000	1,600	80.00%	2,000	400	25.00%
01-362-454 Twp Permit Admin Fee	38,024	44,000	24,000	54.55%	44,000	20,000	83.33%
01-362-455 CO/UCC Fees Collected	7,169	6,000	5,000	83.33%	6,000	1,000	20.00%
01-362-460 Pool Permits	5,560	4,000	2,000	50.00%	4,000	2,000	100.00%
01-362-461 Shed Permits	750	1,000	500	50.00%	1,000	500	100.00%
01-362-462 Roof Permits	768	650	-	0.00%	650	650	100.00%
01-362-463 Driveway Permits	190	1,500	750	50.00%	1,500	750	100.00%
01-362-464 Fence Permits	1,600	1,500	1,500	100.00%	1,500	0	0.00%
01-362-465 Deck Permits	5,368	6,500	4,000	61.54%	6,500	2,500	62.50%
01-362-466 Trailer Permits	-	300	-	0.00%	300	300	100.00%
01-362-470 Sign Permits	2,375	2,000	1,500	75.00%	2,000	500	33.33%
01-362-475 Zoning Permits	150	500	300	60.00%	500	200	66.67%
01-362-480 Highway Occupancy Permits	6,210	3,500	8,500	242.86%	7,000	(1,500)	-17.65%
01-362-481 E&S Permit	5,760	5,000	4,000	80.00%	5,000	1,000	25.00%
01-362-485/481 Solicitor Fee/Mo & Annual	1,805	1,500	1,495	99.67%	1,500	5	0.33%
01-362-490 Miscellaneous Permits	100	2,000	-	0.00%	2,000	2,000	100.00%
01-362-500 On-Lot Assessment Fees	38,771	40,000	38,800	97.00%	40,000	1,200	3.09%
Subtotal (362) Protective Insp. Fees:	273,466	299,250	202,707	67.74%	284,110	81,403	40.16%
364 To be transferred to WW at the end of the year.	(3,062)		346				
<u>(367) Recreation Program Fees</u>							
01-367-200 Recreation Program Fees	180	-	-	0.00%	-	0	0.00%
01-367-250 Community Garden Fees	480	600	-	0.00%	150	150	100.00%
01-367-300 Community Garden Annual Dues	650	650	505	77.69%	650	145	28.71%
Subtotal (367) Recreation Program Fees:	1,310	1,250	505	40.40%	800	295	58.42%
<u>(387) Contribution/Donation/Pvt Source</u>							
01-383-130 Special Assessment-Aqua in Lieu Of	188,335	-	132,032	0.00%	60,000	(72,032)	-54.56%
01-387-100 Contribution/Donation-Private	4,900	5,000	-	0.00%	5,000	5,000	100.00%
Subtotal (387) Contributions/Etc:	193,235	5,000	132,032	2640.64%	65,000	(67,032)	-50.77%
<u>(391) Proceeds of Fixed Asset Sales</u>							
01-391-100 Sale of an Asset	300	0	-	0.00%	10,000	10,000	100.00%
01-391-300 Insurance Co Claim Payment	8,819	-	18,608	0.00%	-	0	0.00%
Subtotal (391) Proceeds of Fixed Asset Sales:	9,119	-	18,608	0.00%	10,000	(8,608)	-46.26%
<u>(395) Refunds & Reimbursements</u>							
01-395-100 Misc Refunds/Reimbursements	21,210	6,000	11,005	183.42%	6,000	(5,005)	-45.48%
01-395-201 Administrative Fee	1,130	2,500	200	8.00%	1,000	800	400.00%
01-395-210 Reimbursement/Newsletter/AJB	4,111	5,000	4,219	84.38%	5,000	781	18.51%
01-395-220 Reimbursement/AmTower Electric	8,775	10,000	7,713	77.13%	10,000	2,287	29.65%

**General Fund
Revenue**

	2019 Actual	2020 Budget	2020 Y/E Projection	% Budget Received	2021 Proposed	\$ Variance 2020-2021	% Variance 2020-2021
01-395-230 Reimbursement/Joint Ownership	9,037	75,000	67,608	90.14%	50,000	(17,608)	-26.04%
01-395-235 TelventSateliteSvc-E.Goshen	2,079	2,200	1,860	84.55%	2,200	340	18.28%
01-395-240 Reimburse/WEGO Maint/Diesel	224	2,800	3,500	125.00%	3,000	(500)	-14.29%
01-395-250 Reimbursed RE Taxes	11,192	12,000	12,062	100.52%	12,000	(62)	-0.51%
01-395-257 Reimbursement - WEGO Bldg Ins.	8,578	8,850	7,984	90.21%	8,850	866	10.85%
01-395-700 Developers Reimbursements	15,630	20,000	500	2.50%	10,000	9,500	1900.00%
Subtotal (395) Refunds/ Reimbursements	81,967	144,350	116,651	80.81%	108,050	(8,601)	-7.37%
(399) Fund Balance - Reserve Appropriation		-			132,729		
Total General Fund Revenue:	7,335,370	7,782,165	7,277,680	93.52%	7,181,173	(96,507)	-1.33%

**General Fund
Expenditures**

	2019 Actual	2020 Adopted Budget	2020 Y/E Projection	% of Budget Used	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020-2021
(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	3,618	5,000	2,000	40.00%	5,000	3,000	150.00%
01-400-300 IT-Networking BOS	0	500		0.00%	500	500	100.00%
01-400-320 IPAD- Pomerantz	163	900	670	74.44%	200	(470)	-70.15%
01-400-330 IPAD- C. DeWolf	163	300	162	54.00%	200	38	23.46%
01-400-340 IPAD- S. Yaw	163	300	650	216.67%	200	(450)	-69.23%
Subtotal (400) Legislative Body:	13,856	16,750	13,232	79.00%	15,850	2,618	19.79%
(402) Financial Administration							
01-402-311 Auditing Service	13,766	14,000	14,241	101.72%	14,700	459	3.22%
Subtotal (402) Financial Administration:	13,766	14,000	14,241	101.72%	14,700	459	3.22%
(403) Tax Collection							
01-403-000 Tax Collection	227	250	250	100.00%	250	0	0.00%
01-403-210 Office Supplies-Tax Dept	470	1,000	500	50.00%	500	0	0.00%
01-403-305 Tax Collection Committee Budget	395	580	578	99.66%	530	(48)	-8.27%
01-403-310 EIT Tax Commission	33,309	37,000	33,500	90.54%	35,000	1,500	4.48%
01-403-315 EIT/LST Advanced Costs	1,081	1,600	1,300	81.25%	1,600	300	23.08%
01-403-320 LST Tax Commission	1,849	2,500	1,800	72.00%	2,200	400	22.22%
01-403-325 Postage -Tax Dept	1,681	1,800	1,695	94.17%	1,700	5	0.29%
01-403-342 Tax Bills Processing/Printing	415	500	415	83.00%	650	235	56.63%
Subtotal for (403) Tax Collection:	39,427	45,230	40,038	88.52%	42,430	2,392	5.97%
(404) Legal Services							
01-404-310 Solicitor	72,076	70,000	140,000	200.00%	100,000	(40,000)	-28.57%
01-404-400 Legal Fees Due from Developer	0	3,000		0.00%	3,000	3,000	100.00%
01-404-425 Legal Fees - Special Labor Counsel	0	-	35,000	0.00%	-	(35,000)	-100.00%
01-404-450 Legal Fees - Toll Brothers CU 1	31,050	-	1,260	0.00%	-	(1,260)	-100.00%
01-404-451 Legal Fees - Toll Bros CU 2	6,201	20,000	60,000	300.00%	60,000	0	0.00%
01-404-500 Delinquent Legal - On Lot (Portnoff)	1,936	2,000	-	0.00%	2,000	2,000	100.00%
01-404-600 Legal Fees - On Lot Program	0	1,000	-	0.00%	500	500	100.00%
Subtotal for (404) Legal Services:	111,262	96,000	236,260	246.10%	165,500	(70,760)	-29.95%
(406) General Government Admin							
01-406-000 General Gov Administration	91	1,000	100	10.00%	500	400	400.00%
01-406-050 Drug Testing	1,121	1,200	800	66.67%	1,000	200	25.00%
01-406-100 HR Consultant		-	5,969		-		
01-406-210 Office Supplies - Admin	4,713	7,500	6,000	80.00%	7,500	1,500	25.00%
01-406-230 Office Postage	3,874	3,500	4,000	114.29%	4,000	0	0.00%
01-406-240 General Operating Expenses	9,083	6,500	6,500	100.00%	5,625	(875)	-13.46%
01-406-260 Minor Equipment	0	6,000		0.00%	6,000	6,000	100.00%
01-406-320 Communication/Tele-Wireless	6,803	8,000	7,500	93.75%	8,000	500	6.67%
01-406-325 EE Meal Reimbursement	519	500	400	80.00%	500	100	25.00%
01-406-330 Mileage/Tolls	1,367	1,500	1,000	66.67%	1,500	500	50.00%
01-406-335 Admin Vehicle/Repairs	622	1,500	1,500	100.00%	1,500	0	0.00%
01-406-340 Newsletter	19,593	20,000	20,000	100.00%	20,000	0	0.00%
01-406-341 Advertising	9,037	8,500	8,500	100.00%	8,500	0	0.00%
01-406-342 Printing	20	200	200	100.00%	200	0	0.00%
01-406-370 Equipment Repair/Maintenance	2,427	3,000	3,000	100.00%	2,500	(500)	-16.67%

**General Fund
Expenditures**

	2019 Actual	2020 Adopted Budget	2020 Y/E Projection	% of Budget Used	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020-2021
01-406-380 Equipment Rental	2,227	2,700	2,700	100.00%	2,700	0	0.00%
01-406-420 Membership/Dues/Subscriptions	7,119	7,500	7,500	100.00%	6,000	(1,500)	-20.00%
01-406-460 Training & Information	4,051	4,000	2,000	50.00%	3,000	1,000	50.00%
01-406-510 Honorarium & Gifts	367	1,000	500	50.00%	1,000	500	100.00%
01-406-600 On-Lot Program Office Supplies	135	500	200	40.00%	500	300	150.00%
01-406-602 On-Lot Program Printing	0	500	500	100.00%	500	0	0.00%
01-406-603 On-Lot Program Postage	326	500	500	100.00%	500	0	0.00%
01-406-640 On-Lot Program - Continuing Ed	0	50	50	100.00%	50	0	0.00%
Subtotal for (406) General Gov't Admin:	73,496	85,650	79,419	92.72%	81,575	2,156	2.72%
(407) IT - Networking Services							
01-407-215 Computer Hardware Svc/Supply	11,850	17,000	12,000	70.59%	20,000	6,000	66.67%
01-407-218 Square 9 Filing System	941	2,000	1,000	50.00%	1,200	200	20.00%
01-407-220 Enterprise Software Maintenance	15,391	18,000	18,000	100.00%	18,000	0	0.00%
01-407-325 Garage Computer Services	866	1,500	1,200	80.00%	1,200	0	0.00%
01-407-330 Garage IPAD	163	400	306	76.50%	400	94	30.72%
01-407-400 Web Site Programming	0	1,000	-	0.00%	1,000	1,000	100.00%
01-407-480 Internet Fees	2,792	3,000	3,500	116.67%	3,000	(500)	-14.29%
01-407-600 On-Lot Computer Hardware/Support	0	2,000	-	0.00%	2,000	2,000	100.00%
01-407-610 On-Lot Software Engr Program Maint	0	6,000	-	0.00%	2,000	2,000	100.00%
Subtotal for (407) IT - Networking Services	32,003	33,900	36,006	106.21%	48,800	12,794	35.53%
(408) Engineering							
01-408-313 Engineering Services	16,657	25,000	25,000	100.00%	25,000	0	0.00%
01-408-314-1 Special Engr-NPDES MS4 Permit Svcs	51,924	50,000	55,000	110.00%	50,000	(5,000)	-9.09%
01-408-315 Engineering-Road Program	61,264	75,000	75,000	100.00%	75,000	0	0.00%
01-408-316 Inspection Services	3,314	5,000	3,000	60.00%	5,000	2,000	66.67%
01-408-320 Traffic Eng - GreenLightGo 3&352	26,895	5,000	5,200	104.00%	-	(5,200)	-100.00%
01-408-350 Municipal Traffic Engineering	3,127	5,000	6,500	130.00%	6,500	0	0.00%
01-408-400 Engr Svc Due from Developer	(80)	5,000	7,000	140.00%	5,000	(2,000)	-28.57%
01-408-410 Engr. Insp Svc Due from Dev	19,285	5,000	0.00%	0.00%	5,000	5,000	100.00%
01-408-600 On-Lot Management Annual Report	2,541	2,000	4,000	200.00%	4,000	0	0.00%
Subtotal for (408) Engineering:	184,926	177,000	180,700	102.09%	175,500	(5,200)	-2.88%
(409) General Government Buildings							
01-409-250 Repairs/ Maintenance Supplies	56	2,000	200	10.00%	2,000	1,800	90.00%
01-409-361 Utilities - Admin	9,168	12,000	11,000	91.67%	12,000	1,000	9.09%
01-409-366 Water/Supplies- Admin	667	800	700	87.50%	800	100	14.29%
01-409-370 Repair/Maintenance Svcs	3,790	5,000	5,000	100.00%	5,000	0	0.00%
01-409-420 Administration Building Exp	2,421	5,000	5,000	100.00%	5,000	0	0.00%
01-409-430 Township Garage Exp	7,683	7,000	7,000	100.00%	7,000	0	0.00%
01-409-431 PW Garage Utilities	12,878	18,000	23,000	127.78%	25,000	2,000	8.70%
01-409-440 Oakbourne Mansion	21,487	35,000	23,000	65.71%	25,000	2,000	8.70%
01-409-445 Gatehouse at Oakbourne	455	12,000	455	3.79%	13,000	12,545	2757.46%
01-409-730 Capital Expense - Admin Bldg	0	30,000	30,000	100.00%	10,000	(20,000)	-66.67%
01-409-735 Capital Expense - PW Garage	22,777	-	-	0.00%	0	0	0.00%
01-409-740 Capital Expense - Mansion	-	-	-	-	10,000	-	-
01-409-750 Capital Purchase-Minor Equipment	-	15,000	15,000	100.00%	10,000	(5,000)	-33.33%
Subtotal for (409) General Gov't Bldgs:	81,382	141,800	120,355	84.88%	124,800	4,445	3.69%

**General Fund
Expenditures**

	2019 Actual	2020 Adopted Budget	2020 Y/E Projection	% of Budget Used	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020-2021
(410) Public Safety - Police							
01-410-010 Police Department - Budget	3,069,493	3,125,406	3,125,406	100.00%	3,374,478	249,072	7.97%
01-410-030 Police - Misc Expenses	0	250,000	421,061	168.42%		(421,061)	-100.00%
01-410-200 Police Building Property Insurance	7,830	8,000	7,984	99.80%	8,000	16	0.20%
01-410-610 Police Bldg Capital Reserve Account	15,400	15,750	15,750	100.00%	20,100	4,350	27.62%
01-492-030 Police Pension Reserve Acct	180,000	180,000	180,000	100.00%	-	(180,000)	-100.00%
01-492-200 Debt Service-Police Building	144,000	141,530	141,530	100.00%	144,255	2,725	1.93%
Subtotal (410) Public Safety - Police:	3,416,723	3,720,686	3,891,731	104.60%	3,546,833	(344,898)	-8.86%
(411) Public Safety - Fire							
01-411-360 Fire Hydrant Rentals	68,215	76,000	65,100	85.66%	70,000	4,900	7.53%
01-411-370 Fire Equip Repair/Maintenance	640	1,400	500	35.71%	1,000	500	100.00%
01-411-450 Alarm System Contract	3,468	3,000	3,500	116.67%	3,000	(500)	-14.29%
01-411-455 Alarm System Contract-PW Garage	2,151	1,878	960	51.12%	1,100	140	14.58%
01-411-531 Contribution - WC Borough	108,656	108,656	108,656	100.00%	108,656	0	0.00%
01-411-532 Contribution - Goshen Fire Co	90,152	92,381	92,381	100.00%	111,565	19,184	20.77%
01-411-533 EGoshen Fire - Workers Comp	10,242	12,000	6,539	54.49%	7,000	461	7.05%
01-411-534 Good Fellowship Ambulance	0	20,000	20,000	100.00%	25,000	5,000	25.00%
01-411-535 Firemans Foreign Fire Ins Prem	86,601	85,000	88,079	103.62%	88,000	(79)	-0.09%
Subtotal (411) Public Safety -Fire:	370,124	400,315	385,715	96.35%	415,321	29,606	7.68%
(413) Building & Code Enforcement							
01-413-200 BCO - Contracted Services	699	4,000	2,500	62.50%	3,000	500	20.00%
01-413-250 Residential Review/Insp Services	96,512	100,000	78,000	78.00%	80,000	2,000	2.56%
01-413-255 Code Enforce/Property Maintenance	6,705	6,000	6,000	100.00%	6,000	0	0.00%
01-413-400 Commercial Review/Insp Services	53,049	35,000	20,000	57.14%	20,000	0	0.00%
01-413-451 U&O Permit - Residential Resales	10,075	15,000	10,000	66.67%	15,000	5,000	50.00%
01-413-452 U&O Permit - Commercial Resales	309	1,000	300	30.00%	1,000	700	233.33%
01-413-900 MuniCode Official TrainingAcct	1,274	1,500	800	53.33%	1,500	700	87.50%
Subtotal (413) Building & Code Enforcement:	168,622	162,500	117,600	72.37%	126,500	8,900	7.57%
(414) Planning and Zoning							
01-414-100 Planning/Zoning Wages	675	1,000	1,000	100.00%	2,000	1,000	100.00%
01-414-240 Planning Commission Gen Expense	4,186	4,000	4,200	105.00%	4,000	(200)	-4.76%
01-414-313 Planning Commission Consultants	17,070	15,000	23,000	153.33%	25,000	2,000	8.70%
01-414-461 Supervisor Hearings	4,876	5,000	5,000	100.00%	5,000	0	0.00%
01-414-462 Zoning Hearing Board Hearings	16,197	15,000	5,500	36.67%	10,000	4,500	81.82%
01-414-463 Zoning Ordinance Revisions/Consult	7,820	10,000	2,000	20.00%	10,000	8,000	400.00%
01-414-465 Advertising - ZHB/CU/PC	4,553	8,000	6,500	81.25%	5,000	(1,500)	-23.08%
Subtotal (414) Planning and Zoning:	55,376	58,000	47,200	81.38%	61,000	13,800	29.24%
(415) Emergency Management							
01-415-310 EM Services	0	150	-	0.00%	150	150	100.00%
01-415-320 EM Equipment	0	150	-	0.00%	150	150	100.00%
01-415-330 EM Training	0	250	-	0.00%	250	250	100.00%
Subtotal (415) Emergency Management:	0	550	-	0.00%	550	550	100.00%
(419) Public Safety - Other							
01-419-100 CC SPCA Contract	0	1,750	1,739	99.37%	1,792	53	3.05%

**General Fund
Expenditures**

	2019 Actual	2020 Adopted Budget	2020 Y/E Projection	% of Budget Used	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020-2021
01-419-150 Animal Acquisition/Call for Service Fee	598	1,000	900	90.00%	1,000	100	11.11%
01-419-200 SPCA Stray Boarding	765	500	1,600	320.00%	1,500	(100)	-6.25%
01-419-300 PA Criminal Record Check	660	500	600	120.00%	500	(100)	-16.67%
01-419-350 Proactive Viral Disinfection		-	2,500	0.00%	2,000	(500)	-20.00%
Subtotal (419) Public Safety - Other:	2,023	3,750	7,339	195.71%	6,792	(547)	-7.45%
(430) Public Works Department							
01-430-210 Office Supplies - PW	716	800	500	62.50%	500	0	0.00%
01-430-215 Garage Computer Svc/Supplies		-	1,500	0.00%	1,000	(500)	-33.33%
01-430-220 Garage Telephone Svcs	4,615	6,000	5,000	83.33%	5,000	0	0.00%
01-430-240 General Expense - Public Works	1,169	2,000	2,000	100.00%	2,000	0	0.00%
01-430-241 Uniforms - Public Works	2,333	2,800	2,400	85.71%	2,400	0	0.00%
01-430-250 General Supplies - PW	4,632	4,000	5,800	145.00%	5,000	(800)	-13.79%
01-430-251 Hardware Supplies - PW		-					
01-430-260 Tool & Equip Purchases - PW	7,863	6,000	3,000	50.00%	3,000	0	0.00%
01-430-300 Vehicle Maintenance -PW	31,809	27,000	35,000	129.63%	30,000	(5,000)	-14.29%
01-430-330 PW Vehicle Operation - FUEL	9,764	15,000	13,000	86.67%	15,000	2,000	15.38%
01-430-370 Tool & Equipment Repair - PW	457	750	750	100.00%	750	0	0.00%
01-430-371 Tool & Equipment Rental-PW	0	800	800	100.00%	800	0	0.00%
Subtotal (430) Public Works Department:	63,356	65,150	69,750	107.06%	65,450	(4,300)	-6.16%
(432) Winter Maintenance							
01-432-180 Winter Maintenance OT	8,707	15,000	3,000	20.00%	10,000	7,000	233.33%
01-432-200 Snow Removal - Contractors	1,150	6,000	-	0.00%	-	0	0.00%
01-432-250 Snow Removal - Materials	61,033	80,000	24,815	31.02%	50,000	25,185	101.49%
01-432-300 Snow Removal - Misc Exp	2,116	9,000	2,000	22.22%	10,000	8,000	400.00%
Subtotal (432) Winter Maintenance:	73,006	110,000	29,815	27.10%	70,000	40,185	134.78%
(433) Traffic Control							
01-433-300 Traffic Control Devices	3,635	0	4,880	0.00%	2,500	(2,380)	-48.77%
01-433-301 Street Signs, Lines, Markings	17,223	25,000	23,000	92.00%	25,000	2,000	8.70%
01-433-305 Traffic Signals - Misc Exp	0	3,000	3,000	100.00%	3,000	0	0.00%
01-433-360 Traffic Signals - Electricity	3,887	5,000	4,000	80.00%	4,500	500	12.50%
01-433-370 Traffic Signals - Repairs	42,043	30,000	25,000	83.33%	25,000	0	0.00%
01-433-372 Rt 3 & Rt 352/GreenLightGo Grant	0	300,000	152,056	50.69%	-	(152,056)	-100.00%
01-433-375 Traffic Signal - Rt 352 & Rt 926	1,200	20,000	18,000	90.00%	-	(18,000)	-100.00%
01-433-450 Traffic Signals - Contract Svc	2,978	3,500	3,500	100.00%	3,500	0	0.00%
01-433-500 Adaptative Traffic Signal Rt 3/GRANT	0	154,250	179,844	116.59%	-	(179,844)	-100.00%
Subtotal (433) Traffic Control:	70,966	540,750	413,280	76.43%	63,500	(349,780)	-84.64%
(434) Street Lighting							
01-434-360 Street Lights - Electricity	1,334	1,550	1,350	87.10%	1,550	200	14.81%
Subtotal (434) Street Lighting:	1,334	1,550	1,350	87.10%	1,550	200	14.81%
(436) Storm Sewers and Drains							
01-436-450 Drainage	1,960	11,500	18,750	163.04%	11,500	(7,250)	-38.67%
Subtotal (436) Drainage:	1,960	11,500	18,750	163.04%	11,500	(7,250)	-38.67%

**General Fund
Expenditures**

	2019 Actual	2020 Adopted Budget	2020 Y/E Projection	% of Budget Used	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020-2021
(437) Tools & Machinery							
01-437-370 Tool/Machinery - Maint/Repair	300	3,000	3,000	100.00%	3,000	0	0.00%
01-437-720 Tree Chipper	0	-	-	0.00%	65,000		
01-437-725 Backhoe Expenses	1,248	6,000	6,000	100.00%	6,000	0	0.00%
01-437-735 2021 International Dump/Plow					30,000		
01-437-740 2020 International Dump/Plow 67-25	46,862	46,862	46,862	100.00%	46,862	0	0.00%
01-437-750 Minor Equip Purchase-PW	1,483	6,000	6,000	100.00%	3,000	(3,000)	-50.00%
Subtotal (437) Tools & Machinery:	49,893	61,862	61,862	100.00%	153,862	92,000	148.72%
(438) Road & Bridge Maintenance							
01-438-250 Highway Material - Public Work	1,685	3,500	3,500	100.00%	3,500	0	0.00%
01-438-251 Road Repair - Public Works	3,509	1,500	1,500	100.00%	1,500	0	0.00%
01-438-380 Rental Equipment - Public Work	0	500	500	100.00%	500	0	0.00%
01-438-451 PA One Call System	1,353	1,000	1,000	100.00%	1,000	0	0.00%
01-438-452 Satellite Subscription Service	3,602	3,900	3,720	95.38%	3,900	180	4.84%
Subtotal (438) Rd & Bridge Maintenance:	10,149	10,400	10,220	98.27%	10,400	180	1.76%
(439) Highway Construction							
01-439-100 Street Construction	453,703	400,000	512,000	128.00%	300,000	(212,000)	-41.41%
01-439-200 Stormwater Repairs	0	100,000		0.00%	100,000	100,000	100.00%
Subtotal (439) Highway Construction:	453,703	500,000	512,000	102.40%	400,000	(112,000)	-21.88%
(446) Stormwater Management/MS4 Requirements							
01-446-200 NPDES/MS4 Permit	1,000	1,000	1,000	100.00%	1,000	0	0.00%
Subtotal (446) Stormwater Management	1,000	1,000	1,000	100.00%	1,000	0	0.00%
(450) Historical Commission							
01-450-000 Historical Commission Expenses	2,339	3,500	250	7.14%	5,000	4,750	1900.00%
01-450-200 Huey Property Maintenance	9,870	10,780	10,780	100.00%	-		0.00%
01-450-100 Minnaci Property	0	-	-	0.00%	10,000	10,000	100.00%
Subtotal (450) Historical Commission	12,209	14,280	11,030	77.24%	15,000	3,970	35.99%
(451) Cultural & Recreation Administration							
01-451-000 Park & Recreation Commission	3,615	7,000	1,000	14.29%	5,000	4,000	400.00%
01-451-020 Special Tourism Mktg Initiative	7,623	6,500	2,500	38.46%	6,500	4,000	160.00%
01-451-100 Westtown Days	11,149	10,000	-	0.00%	10,000	10,000	100.00%
Subtotal (451) Park & Recreation:	22,387	23,500	3,500	14.89%	21,500	18,000	514.29%
(454) Township Parks							
01-454-240 General Park Expense	7,385	5,000	3,000	60.00%	9,000	6,000	200.00%
01-454-250 Park Supplies	1,844	2,000	5,000	250.00%	3,000	(2,000)	-40.00%
01-454-251 Special Park Projects	55,187	25,000	25,000	100.00%	13,000	(12,000)	-48.00%
01-454-260 Park Tool & Equip Purchase	1,012	1,500	1,500	100.00%	1,500	0	0.00%
01-454-370 Park Equip Repair & Operat	1,695	2,000	1,500	75.00%	2,000	500	33.33%
01-454-380 Equipment Rental	2,583	3,000	5,000	166.67%	3,000	(2,000)	-40.00%
01-454-450 Parks - Lawn Maintenance	1,306	5,000	2,500	50.00%	2,500	0	0.00%
01-454-500 Park Water Usage	1,688	1,700	1,700	100.00%	1,700	0	0.00%
01-454-600 Community Garden - Shared Cost	683	700	1,821	260.14%	1,000	(821)	-45.09%

**General Fund
Expenditures**

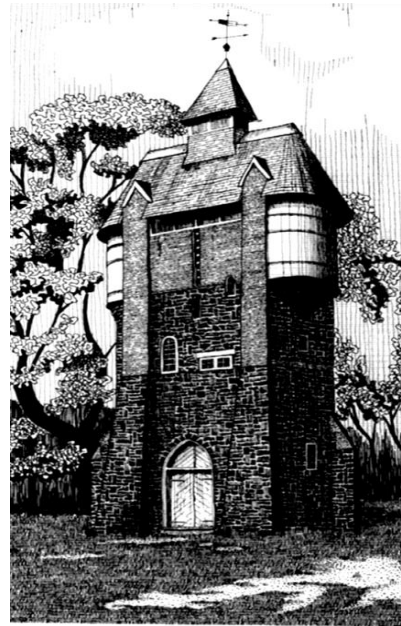
	2019 Actual	2020 Adopted Budget	2020 Y/E Projection	% of Budget Used	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020-2021
Subtotal (454) Township Parks:	73,383	45,900	47,021	102.44%	36,700	(10,321)	-21.95%
(456) Libraries							
01-456-000 Libraries	11,000	11,000	11,000	100.00%	11,000	0	0.00%
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	14,375	20,000	20,000	100.00%	20,000	0	0.00%
01-461-330 Tyson Park Special Maintenance	0	7,500	7,225	96.33%	10,000	2,775	38.41%
01-461-340 Tyson Park Phase 2 (trail-parking)	178,070	-	1,638	0.00%	-	(1,638)	-100.00%
01-461-350 CADMUS Renewable Energy Plan	6,196	4,000	1,931	48.28%	-	(1,931)	-100.00%
Subtotal (461) Conservation of Natural Resources:	198,640	31,500	30,794	97.76%	30,000	(794)	-2.58%
(462) Community Develop Housing							
01-462-000 Community Development	300	600	600	100.00%	600	0	0.00%
Subtotal (462) Community Development:	300	600	600	100.00%	600	0	0.00%
(480) Miscellaneous							
01-480-000 Miscellaneous Expenditures	92	500	500	100.00%	500	0	0.00%
01-480-100 Bank Charges	708	500	500	100.00%	500	0	0.00%
Subtotal (480) Miscellaneous:	800	1,000	1,000	100.00%	1,000	0	0.00%
(484) Workers Compensation Insurance							
01-484-354 Workers Compensation Insurance	28,389	35,000	36,734	104.95%	40,000	3,266	8.89%
Subtotal (484) Workers Comp Insurance:	28,389	35,000	36,734	104.95%	40,000	3,266	8.89%
(486) Insurance and Benefits							
01-486-100 General Liability Insurance	21,806	25,000	21,959	87.84%	25,000	3,041	13.85%
01-486-200 Admin Bldg Property Insurance	2,955	3,500	3,186	91.03%	3,500	314	9.86%
01-486-210 PW Garage Property Ins	8,775	8,800	7,746	88.02%	8,800	1,054	13.61%
01-486-220 Mansion/Park Property Ins	9,261	9,500	8,154	85.83%	8,500	346	4.24%
01-486-230 Traffic Signal Property Ins	2,282	2,500	2,513	100.52%	2,550	37	1.47%
01-486-240 Contractor Equip/Debris Remove	1,336	1,500	1,571	104.73%	1,600	29	1.85%
01-486-250 Auto Physical Damage Property	4,883	5,500	6,117	111.22%	6,400	283	4.63%
01-486-300 Automobile Liability Insurance	6,204	8,000	5,488	68.60%	8,000	2,512	45.77%
01-486-310 Auto Insurance Claim/Deductible	0	-	4,536	0.00%	3,000	(1,536)	-33.86%
01-486-400 Public Officials Liability	11,425	14,000	10,480	74.86%	12,000	1,520	14.50%
01-486-401 Bonds-Treasurer's/Other	2,075	4,500	2,075	46.11%	3,500	1,425	68.67%
Subtotal (486) Insurance & Benefits:	71,003	82,800	73,825	89.16%	82,850	9,025	12.22%
(487) Employee Benefits							
01-401-100 General Fund Payroll *****	576,966	692,818	650,000	93.82%	689,515	39,515	6.08%
01-405-400 Office Clerical/Part Time Temp	0	12,000	12,000	100.00%	12,000	0	0.00%
01-430-115 Public Works Seasonal Payroll	14,991	15,000	2,500	16.67%	10,000	7,500	300.00%
01-430-180 Public Works Overtime	5,415	5,000	5,000	100.00%	5,000	0	0.00%
01-400-1xx Payroll Taxes	56,841	64,000	55,000	85.94%	62,545	7,545	13.72%

**General Fund
Expenditures**

	2019 Actual	2020 Adopted Budget	2020 Y/E Projection	% of Budget Used	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020-2021
01-487-152 Employee(s) Benefits (Leaves)	80,450		80,450	0.00%	82,850	2,400	2.98%
01-487-153 Insurance (Life,AD&D,LTD,STD)	12,755	15,000	13,000	86.67%	15,000	2,000	15.38%
01-487-154 Dental Insurance (Empl)	5,336	5,800	5,025	86.64%	5,500	475	9.45%
01-487-155 Vision Reimbursement	2,139	5,000	5,000	100.00%	5,000	0	0.00%
01-487-156 Health/Hospital Insurance	83,078	102,000	74,955	73.49%	78,000	3,045	4.06%
01-487-157 HRA - PrimePay	12,709	21,000	15,000	71.43%	15,000	0	0.00%
01-487-158 HCA Plan Fees	1,295	1,500	1,500	100.00%	1,500	0	0.00%
01-487-159 Healthcare Reimbursement	25,722	25,124	15,550	61.89%	14,400	(1,150)	-7.40%
01-487-160 Employer Contribution to Pension	47,667	60,000	53,521	89.20%	60,000	6,479	12.11%
01-487-161 Cell Phone Reimbursement	180	-	960	0.00%	1,800	840	87.50%
01-487-500 On-Lot Staff Insurance	9,515	11,000	6,500	59.09%	7,000	500	7.69%
Subtotal (487) Employee Benefits:	935,057	1,035,242	995,961	96.21%	1,065,110	69,149	6.94%
(491) Refunds of Prior Year Revenues							
01-491-010 RE Tax Refund	2,174	4,500	2,500	55.56%	2,500	0	0.00%
01-491-013 Reimbursable Tax Payments	11,210	12,000	11,192	93.27%	12,000	808	7.22%
01-491-090 State Aid-Pension Excess	23,262	20,000	22,120	110.60%	23,000	880	3.98%
01-491-100 Miscellaneous Reimbursement	522	1,500	500	33.33%	1,500	1,000	200.00%
Subtotal (491) Refunds of Prior Yr Revenues:	37,168	38,000	36,312	95.56%	39,000	2,688	7.40%
(492) Interfund Operating Transfers							
01-492-020 Transfer to Capital Projects	310,000	-		0.00%	-	0	0.00%
01-492-030 Transfer to Capital Reserve/WEGO	Police (410)	-		0.00%			0.00%
01-492-035 Transfer to Capital Future Reserve				0.00%	30,000		100.00%
01-492-200 Transfer to Debt Svc/WEGO Series 2012	Police (410)			0.00%	-		0.00%
01-492-300 Transfer to Debt Svc /Series 2016	180,000	180,000	180,000	100.00%	180,000	0	0.00%
01-492-400 Transfer to Capital Repl Reserve	50,000	25,000	25,000	100.00%	25,000	0	0.00%
Subtotal (492) Interfund Operating Transfers:	540,000	205,000	205,000	100.00%	235,000	30,000	14.63%
Total General Fund Expenditures	7,218,687	7,782,165	7,740,640	99.47%	7,181,173	(559,466)	-7.23%
Total GENERAL FUND Revenues:	7,335,370	7,782,165	7,277,680	93.52%	7,181,173	(96,507)	-1.33%
Total GENERAL FUND Expenditures:	7,218,687	7,782,165	7,740,640	99.47%	7,181,173	(559,466)	-7.23%
Total GENERAL FUND Balance	116,683	-	(462,960)		(0)		

Westtown Township

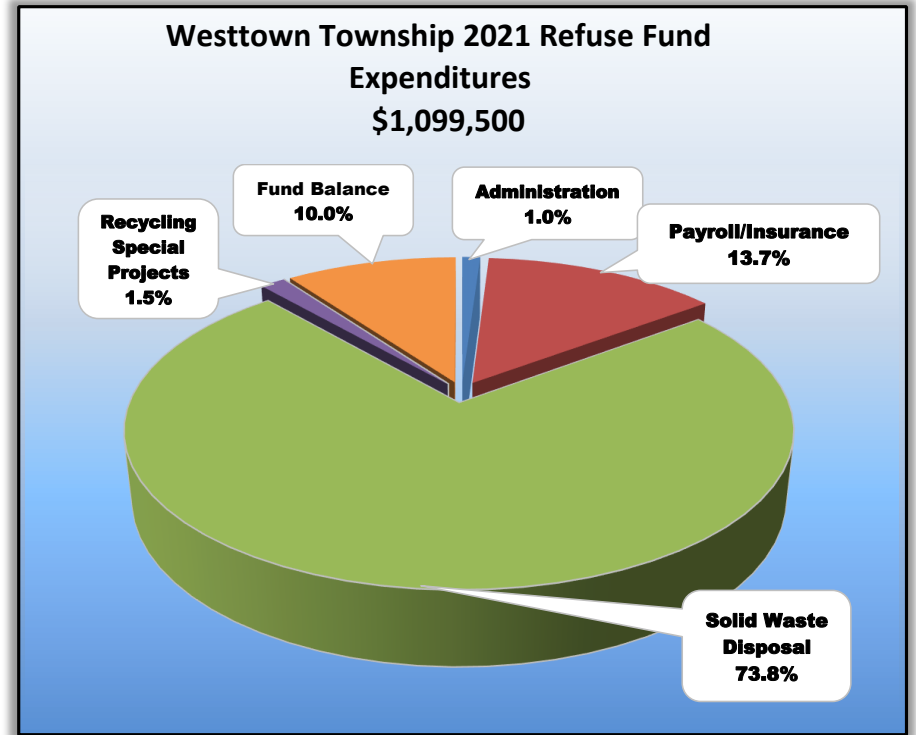
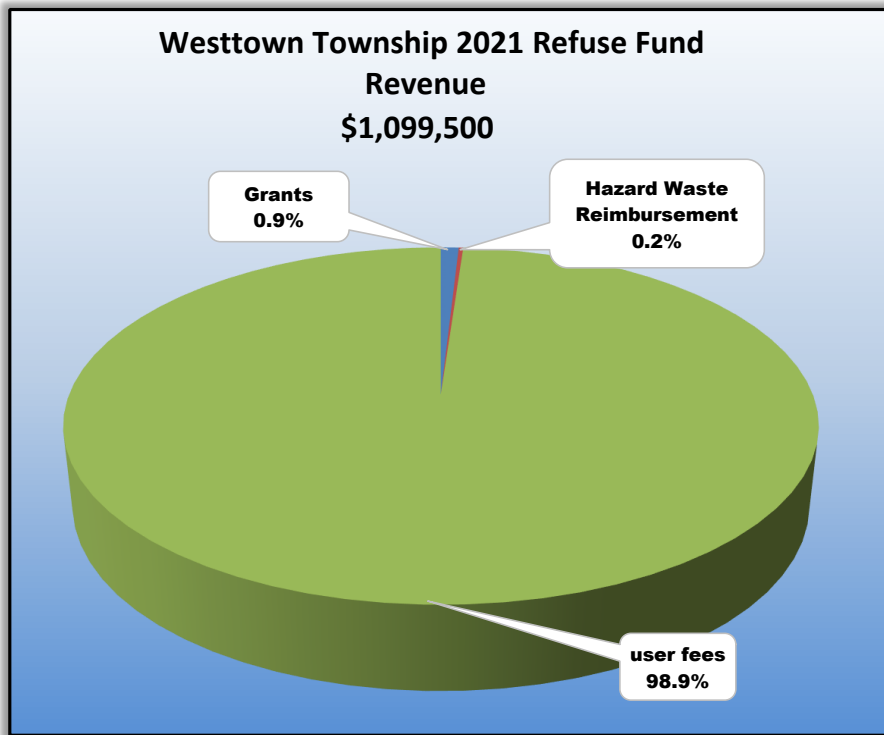
2021 State Liquid Fuels Fund Budget



**State Highway Aid Fund
Revenue and Expenditures**

	2019 Actual Budget	2020 Budget	Estimate 12/31/20	2021 Proposed Budget	Difference Proposed 21 vs 20 Est	% Change Proposed 21 vs 20 Est
State Highway Aid Fund Revenue						
(341) Interest Earnings						
35 01-341-000 Interest Earnings	1,692	1,280	80	200	120	150.00%
(355) State Shared Revenues						
35 35-355-000 Liquid Fuels	394,621	376,394	384,050	346,107	(37,943)	-9.88%
35 35-355-060 Turnback Allocation	7,080	7,080	7,080	7,080	0	0.00%
Total Highway Aid Fund Revenue	435,538	384,754	426,877	353,387	(73,490)	-17.22%
State Highway Aid Fund Expenditures						
(439) Highway Construction						
35 35-439-610 Street Construction	400,000	395,000	395,000	300,000	(95,000)	-24.05%
Subtotal (439) Highway Construction:	400,000	395,000	395,000	300,000	(95,000)	-24.05%
(492) Interfund Operating Transfers						
35 35-492-100 Transfer to Fund Balance				53,387		
Total Highway Aid Fund Expenditures:	400,000	395,000	395,000	353,387	(41,613)	-10.53%
Total HIGHWAY AID FUND Revenue	435,538	395,000	426,877	353,387	(73,490)	-17.22%
Total HIGHWAY AID FUND Expenditures	400,000	395,000	395,000	353,387	(41,613)	-10.53%
Total HIGHWAY AID FUND Fund Balance	35,538	0	31,877	0		

Fiscal Year 2021 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 per ton disposal fee at the County landfill.

**Refuse Fund
Revenue**

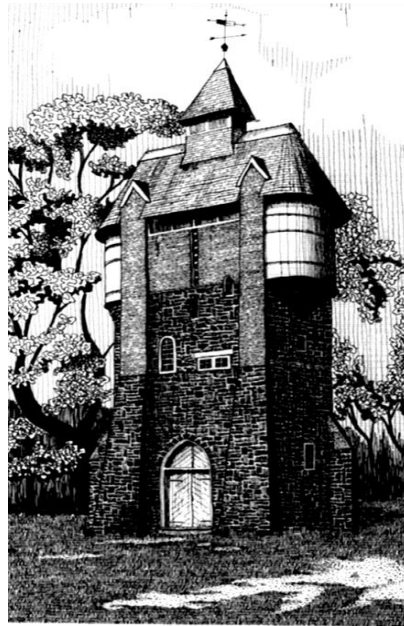
	2019 Actual	2020 Budget	2020 Y/E Projection	% of Budget Rec'd	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020 -2021
<u>(355) State Shared Revenues</u>							
09-355-020 DER Grant - Recycling	23,363	10,000	10,000	100%	10,000	0	0.00%
Subtotal State Revenue	23,363	10,000	10,000	100%	10,000	0	0.00%
<u>(395) Reimbursements</u>							
09-395-205 Hazard Waste Reimburse	2,001	2,000	2,079	104%	2,500	421	20.25%
Subtotal Reimbursements	2,001	2,000	2,079	104%	2,500	421	20.25%
<u>(364) Sanitation/Trash/Recycling Fee</u>							
09-364-300 Solid Waste Collection	1,044,147	1,061,120	1,047,000	99%	1,062,000	15,000	1.43%
09-364-400 Delinquent UB Collections	24,400	25,000		0%	25,000	25,000	100.00%
Subtotal (364) Trash/Recycling:	1,068,547	1,086,120	1,047,000	96%	1,087,000	40,000	3.82%
Total Refuse Revenue	1,093,911	1,098,120	1,059,079	97%	1,099,500	40,421	3.82%

**Refuse Fund
Expenditures**

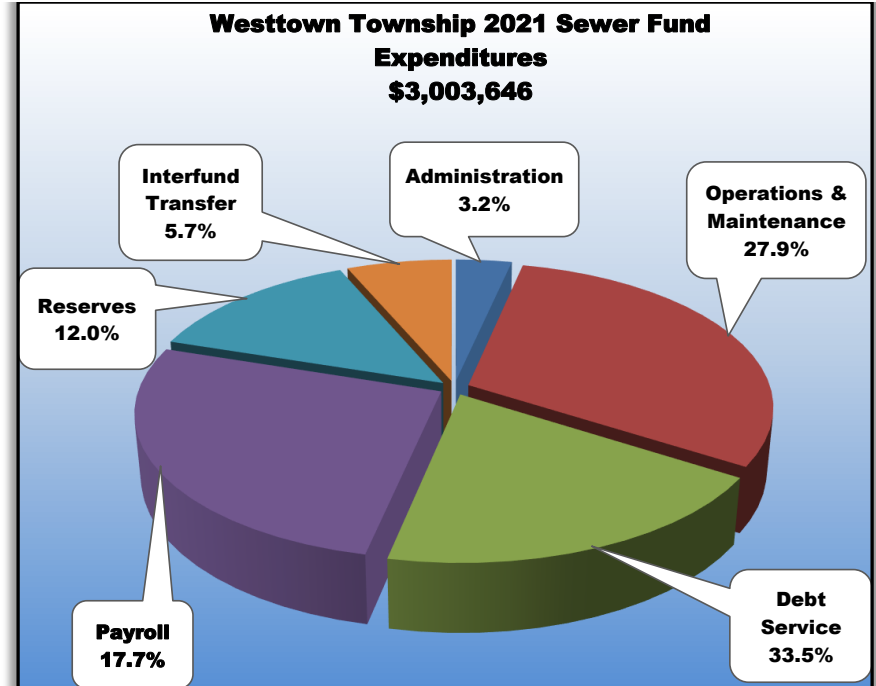
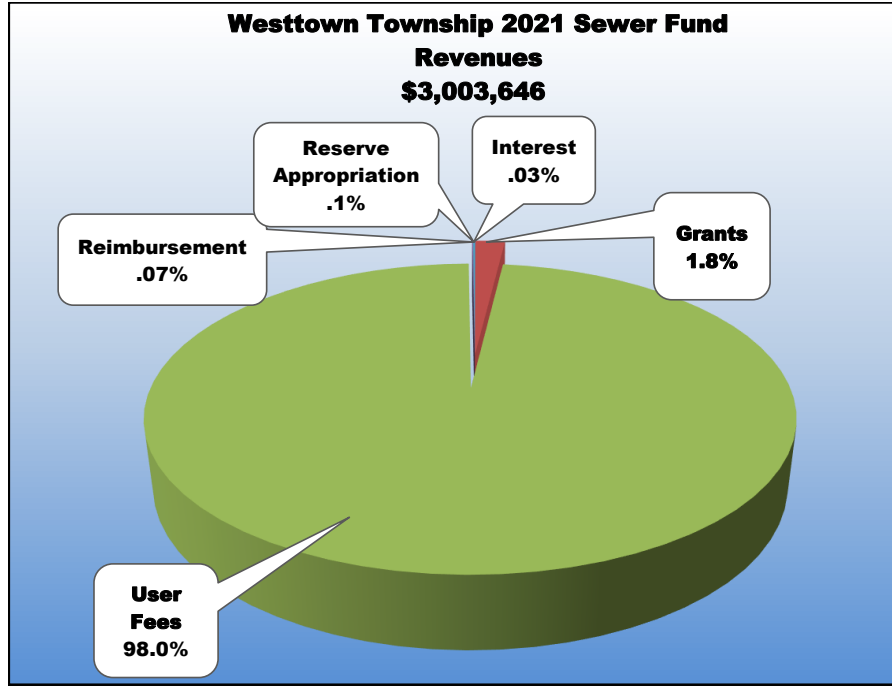
	2019 Actual	2020 Budget	2020 Y/E Projection	% Budget Used	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020-2021
(401) Refuse Wages							
09-401-000 Administration Refuse Payroll	51,857	121,545	109,256	89.89%	119,075	9,819	8.99%
09-401-161 Refuse Payroll Taxes	4,179	12,140	8,300	68.37%	9,109	809	9.75%
09-487-156 Refuse Benefits	3,042	30,525	21,175	69.37%	23,000	1,825	8.62%
Subtotal (401-487) Wage & Benefits	59,078	164,210	138,731	84.48%	151,184	12,453	8.98%
(404) Solicitor							
09-404-500 Delinquent Collection Legal Fees	-	4,000	2,500	62.50%	4,000	1,500	60.00%
Subtotal (404) Solicitor	-	4,000	2,500	62.50%	4,000	1,500	60.00%
(406) General Government Administration							
09-406-360 Municipay Credit Card Fees	751	13,500	7,500	55.56%	7,500	-	0.00%
Subtotal (406) Gen Gov't Admin	751	13,500	7,500	55.56%	7,500	-	0.00%
(426) Recycling							
09-426-100 Recycling - Special Projects	8,625	16,000	-	0%	16,000	16,000	100.00%
Subtotal (426) Recycling:	8,625	16,000	-	0%	16,000	16,000	100.00%
(427) Solid Waste Collect/Disposal							
09-427-100 Solid Waste Collect/Contracted	458,000	458,000	458,000	100.00%	537,600	79,600	17.38%
09-427-120 Solid Waste Tipping Fees	239,372	240,000	255,000	106.25%	265,000	10,000	3.92%
09-427-140 Solid Waste Collection/Gen	300	1,500	1,500	100.00%	1,500	-	0.00%
09-427-150 Solid Waste UB & Postage	4,761	7,000	6,500	92.86%	7,000	500	7.69%
Subtotal (427) Solid Waste:	702,433	706,500	721,000	102.05%	811,100	90,100	12.50%
(492) Interfund Operating Transfer							
09-492-000 Transfer to WW Fund/Delinq.Collections		50,000	50,000	100.00%		(50,000)	-100.00%
* 09-492-010 Transfer to Fund Balance		143,910	139,348	96.83%	109,716	(29,632)	-21.26%
Subtotal (492) Interfund Transfer	-	193,910	189,348	97.65%	109,716	(79,632)	-42.06%
Total Solid Waste Collection Expenses	770,887	1,098,120	1,059,079	96.44%	1,099,500	40,421	3.82%
Total Solid Waste Revenue	1,093,911	1,098,120	1,059,079	96.44%	1,099,500	40,421	3.82%
Total Solid Waste Expenses	770,887	1,098,120	1,059,079	96.44%	1,099,500	40,421	3.82%
Total Solid Waste Fund Balance	323,024	0	-		-		

Westtown Township

2021 Sewer Fund Budget



Fiscal Year 2021 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**

	2019 Actual	2020 Budget	2020 Y/E Projection	YTD % Budget Received	2021 Proposed Budget	\$ Variance 2019-2020	% Variance 2019-2020
<u>(341) Interest Earnings</u>							
08-341-000 Interest Earnings	4,877	4,300	1,295	30.12%	1,000	(295)	-22.78%
Subtotal (341) Interest Earnings	4,877	4,300	1,295	30.12%	1,000	(295)	-22.78%
<u>(354) State Capital & Operating Grants</u>							
08-354-100 PA Small Water & Sewer Grant	210,975	0	0	0.00%	0	0	0.00%
08-354-200 Act 537 Plan Reimbursement (50%)	0	55,387	0	0.00%	55,387	55,387	100.00%
Subtotal (354) Grants	210,975	55,387	0	0.00%	55,387	55,387	100.00%
<u>(361) Twp Sales/Charges for Service</u>							
08-361-601 UB Returned Check Fee	0	0	60	0.00%	100	40	66.67%
<u>(364) Sanitation/Sewage Charges</u>							
08-364-110 Sewage Tapping Fee /WCC	0	11,720	2,930	25.00%	8,790	5,860	200.02%
08-364-111 Sewage Tapping Fee/ W.Goshen	53,790	18,985	25,313	133.33%	15,820	(9,493)	-37.50%
08-364-115 Sewer Inspection-Residential	0	2,000	0	0.00%	2,000	2,000	100.00%
08-364-120 Sewer User Fees Not Metered	2,415,404	2,492,545	2,495,687	100.13%	2,500,000	4,313	0.17%
08-364-122 Sewer Fees-Club Swim Pool	1,640	1,640	1,640	100.00%	1,640	0	0.00%
08-364-123 Sewer Fees-Pool Club House	1,640	1,640	1,640	100.00%	1,640	0	0.00%
08-364-124 Commercial Sewer Fees Metered	165,247	220,350	241,789	109.73%	273,700	31,911	13.20%
08-364-125 Westtown Sch Meter Usage	52,097	94,433	68,268	72.29%	80,500	12,232	17.92%
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	1,500	1,600	1,600	100.00%	1,600	0	0.00%
08-364-500 Delinquent Sewer Collections	56,930	50,000	-	0.00%	55,250	55,250	100.00%
Subtotal (364) Sanitation	2,749,449	2,896,113	2,840,067	98.06%	2,942,140	102,073	3.59%
<u>(380) Miscellaneous Revenue</u>							
08-380-000 Reserve Appropriation	0		0	0.00%	3,019	3,019	100.00%
Subtotal (390) Misc Revenue	0		0	0.00%	3,019	3,019	100.00%
<u>(395) Refunds & Reimbursements</u>							
08-395-100 Miscellaneous Refunds	308	0	0	0.00%	500	500	100.00%
08-395-200 Miscellaneous Reimbursement	96,250	500	0	0.00%	500	500	100.00%
08-395-700 Developers Reimbursements	0	5,000	1,500	30.00%	1,000	(500)	-33.33%
Subtotal (395) Refunds & Reimbursements:	96,558	5,500	1,500	27.27%	2,000	500	33.33%
Total Sewer Revenue	3,061,859	2,961,300	2,842,922	96.00%	3,003,646	160,724	5.65%

**Sewer Fund
Expenditures**

		2019	2020	2020 Y/E	% Budget	2021	\$ Variance	% Variance
		Actual	Adopted Budget	Projection	Used	Proposed Budget	2019-2020	2019-2020
(401) Executive								
08-401-000	WW General Expense	0	500	150	30.00%	500	350	233.33%
08-401-210	WW - Office Supplies	300	350	320	91.43%	350	30	9.38%
08-401-241	WW - Training & Information	1,032	3,000	1,600	53.33%	2,000	400	25.00%
08-401-341	WW Advertising	492	1,000	630	63.00%	500	(130)	-20.63%
08-401-342	WW Printing	0	100	0	0.00%	100	100	100.00%
Subtotal (401) Executive:		1,824	4,950	2,700	54.55%	3,450	750	27.78%
(404) Legal Services								
08-404-310	WW Legal - WCC	0	2,500	200	8.00%	2,500	2,300	1150.00%
08-404-314	WW Legal - West Goshen	17,678	10,000	0	0.00%	3,000	3,000	100.00%
08-404-500	WW Delinquent Collection Legal Fees	1,936	4,000	2,500	62.50%	4,000	1,500	60.00%
Subtotal (404) Legal Services:		19,614	16,500	2,700	16.36%	9,500	6,800	251.85%
(406) General Government Admin								
08-406-100	TMDL Coalition	5,305	10,000	5,362	53.62%	7,500	2,138	39.87%
08-406-200	NPDEs Permit	0	500	10,000	2000.00%	7,000	(3,000)	-30.00%
08-406-225	Daily Discharge Capacity Fee	626	700	638	91.14%	700	62	9.72%
08-406-360	Municipal Credit Card Fees	751		6,433	0.00%	7,500		16.59%
08-406-500	Chapter 302-WW Opr Cert Fee	165	300	165	55.00%	300		81.82%
08-406-800	Aqua Sewer Billing Fee	300	0	300	0.00%	300	0	0.00%
Subtotal (406) General Govt Admin:		7,147	11,500	22,898	199.11%	23,300	402	1.76%
(407) Networking Services								
08-407-215	WW Computer/Svcs/Support	0	500	500	100.00%	500	0	0.00%
Subtotal (407) Networking Services		0	500	500	100.00%	500	0	0.00%
(408) Engineering								
08-408-000	WW Engineering - General	0	2,000	2,000	100.00%	2,000	0	0.00%
08-408-100	Sewer Rate Study	5,633	5,000	5,000	100.00%	5,000	0	0.00%
08-408-150	Tapping Fee Study	175	1,000	1,500	150.00%	1,500	0	0.00%
08-408-313	WW Engineering-WCC	10,783	25,000	0	0.00%	25,000	25,000	100.00%
08-408-314	WW Engineering - W.Goshen	9,662	20,000	0	0.00%	20,000	20,000	100.00%
08-408-315	WW Forcemain Relocation/OakbourneRD E	12,029	0	0	0.00%	0	0	0.00%
08-408-320	Kirkwood PS (2018= Design) (2019 Const A	39,647	0	1,000	0.00%	0	(1,000)	-100.00%
08-408-321	PGPS -DEP Permits & Grant Application	3,102	0	1,000	0.00%	0	(1,000)	-100.00%
08-408-322	Ponds Edge Rd Sliplining		0	200	0.00%	0	(200)	-100.00%
08-408-400	WW Engr Due From Developer	972	5,000	5,000	100.00%	5,000	0	0.00%
Subtotal (408) Engineering:		82,002	58,000	15,700	27.07%	58,500	42,800	272.61%

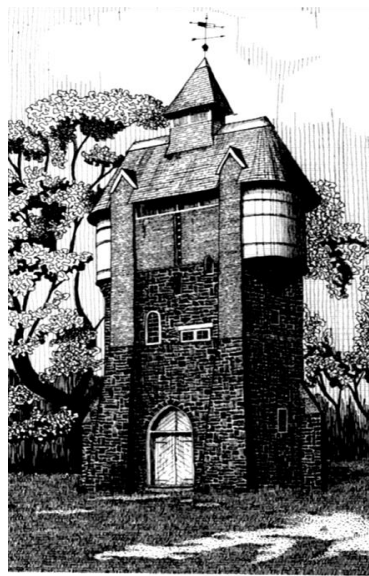
**Sewer Fund
Expenditures**

		2019	2020	2020 Y/E	% Budget	2021	\$ Variance	% Variance
		Actual	Adopted Budget	Projection	Used	Proposed Budget	2019-2020	2019-2020
(429) Wastewater Collection/Treatment								
08-429-240	Administration & Billing - WCC	7,164	7,500	7,500	100.00%	7,500	0	0.00%
08-429-244	WW Supplies - WCC	9,158	10,000	7,500	75.00%	10,000	2,500	33.33%
08-429-245	WW Supplies - Kirkwood Pump Station	0	500	200	40.00%	500	300	150.00%
08-429-246	WW Supplies - Pleasant Gr Pump Station	1,482	1,000	500	50.00%	1,000	500	100.00%
08-429-247	WW Supplies - Rustin Pump Station	0	1,000	500	50.00%	1,000	500	100.00%
08-429-251	WW Supplies - WG	89	1,000	200	20.00%	1,000	800	400.00%
08-429-260	WW Tool Purchases	200	500	500	100.00%	500	0	0.00%
08-429-261	WW Tool/Equipment Rental	0	500	500	100.00%	500	0	0.00%
08-429-320	WW Telephone	586	800	670	83.75%	800	130	19.40%
08-429-344	Act 537 Sewage Facilities Plan-Preliminary	29,628	54,388	54,400	100.02%	55,000	600	1.10%
08-429-345	Chapter 94 Report	8,076	5,000	8,164	163.28%	8,500	336	4.12%
08-429-360	WW Utilities - WCC	49,821	55,000	52,800	96.00%	55,000	2,200	4.17%
08-429-361	Utilities - Pleasant Grv Pump Station	12,261	15,000	12,000	80.00%	15,000	3,000	25.00%
08-429-362	Utilities-Trellis Lane	2,582	3,000	2,500	83.33%	3,000	500	20.00%
08-429-363	Utilities-Sage Lane	1,864	2,000	2,000	100.00%	2,000	0	0.00%
08-429-364	Utilities-Ltl Shiloh Rd	257	400	320	80.00%	400	80	25.00%
08-429-365	Utilities-ArborView Pump Station	2,604	3,000	2,900	96.67%	3,000	100	3.45%
08-429-366	Utilities-Kirkwood Pump Station	4,205	3,600	2,400	66.67%	3,600	1,200	50.00%
08-429-367	Utilities-Thorne @ Maple	283	400	350	87.50%	400	50	14.29%
08-429-368	Utilities-Rustin PS	3,958	5,000	5,000	100.00%	5,000	0	0.00%
08-429-373	Treatment - WG (Goose Creek)	206,583	250,000	250,000	100.00%	250,000	0	0.00%
08-429-374	Equipment Repair - WCC	49,398	45,000	45,000	100.00%	45,000	0	0.00%
08-429-375	Equipment Repair - WG	0	5,000	5,000	100.00%	5,000	0	0.00%
08-429-376	Operation & Maintenance - WCC	74,264	180,000	55,000	30.56%	180,000	125,000	227.27%
08-429-377	Operation & Maintenance - WG	13,730	20,000	17,000	85.00%	20,000	3,000	17.65%
08-429-378	Op & Maint - Pleasant Grove PS	3,965	40,000	20,000	50.00%	65,000	45,000	225.00%
08-429-379	Op & Maint - Rustin PS	2,734	5,000	9,500	190.00%	5,000	(4,500)	-47.37%
08-429-380	Ashbridge Pump Station(WG)	1,180	1,500	1,500	100.00%	1,500	0	0.00%
08-429-381	Op & Maint - ArborView PS	0	3,000	3,000	100.00%	3,000	0	0.00%
08-429-382	Op & Maint - Kirkwood PS	554	1,000	1,800	180.00%	1,000	(800)	-44.44%
08-429-450	Alarm System Monitoring - WCC	18,789	20,500	20,500	100.00%	20,500	0	0.00%
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	35,046	40,000	40,000	100.00%	35,000	(5,000)	-12.50%
08-429-455	Sewer Line Flush/Televise	0	5,000	5,000	100.00%	5,000	0	0.00%
08-429-600	W.Goshen Sewer Capital Costs	171,309	0	0	0.00%	0	0	0.00%
08-429-650	Kirkwood PS Construction - Grant	316,024	0	0	0.00%	0	0	0.00%
08-429-750	Equipment Purchase - WCC	0	15,000	15,000	100.00%	15,000	0	0.00%
08-429-751	Equipment Purchase - WG	0	1,000	1,000	100.00%	1,000	0	0.00%
Subtotal (429) WW Collection/Treatment:		1,037,844	813,588	660,256	81.15%	837,700	177,444	26.88%

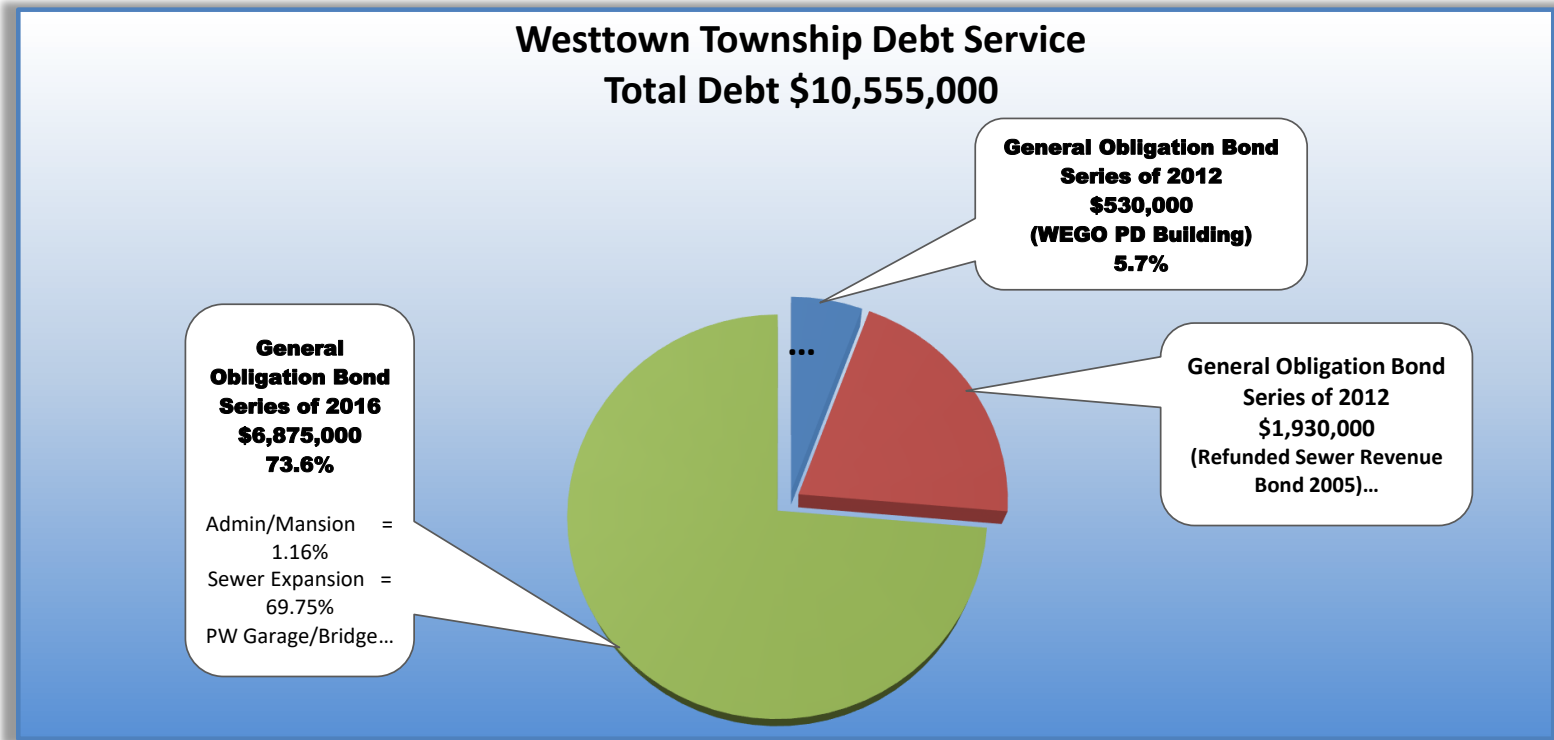
**Sewer Fund
Expenditures**

	2019 Actual	2020 Adopted Budget	2020 Y/E Projection	% Budget Used	2021 Proposed Budget	\$ Variance 2019-2020	% Variance 2019-2020
(484) Workers Compensation Insurance							
08-484-100 Workers Compensation	9,463	15,000	12,245	81.63%	15,000	2,755	22.50%
Subtotal (484) Workers Compensation Ins:	9,463	15,000	12,245	81.63%	15,000	2,755	22.50%
(486) Insurance and Benefits							
08-486-100 WW General Liability Insurance	17,134	22,000	17,254	78.43%	20,000	2,746	15.92%
08-486-200 WW Property Insurance	4,655	6,000	5,039	83.98%	6,000	961	19.07%
08-486-300 WW Automobile Liability	3,396	5,500	3,658	66.51%	5,000	1,342	36.69%
08-486-400 WW Public Officials Liability	7,617	9,000	6,986	77.62%	8,000	1,014	14.51%
Subtotal (486) Insurance & Benefits:	32,801	42,500	32,937	77.50%	39,000	6,063	18.41%
(487) Employee Benefits							
08-401-100 WW Admin/Plant Wages	320,250	348,662	370,000	106.12%	367,391	(2,609)	-0.71%
08-400-xxx WW Payroll Taxes	23,651	26,673	25,000	93.73%	28,905	3,905	15.62%
08-429-172 Holiday Pay	7,379.46		7,380	0.00%	8,500	1,120	15.18%
08-429-176 Employee(s) Benefits (Leaves)	10,312.46		8,900	0.00%	12,000	3,100	34.83%
08-429-177 Sick Time	2,777.79		2,000	0.00%	3,000	1,000	50.00%
08-429-180 Over Time	1,193.58		2,500	0.00%	1,500	(1,000)	-40.00%
08-487-153 Insurance (Life,AD&D,LTD,STD)	7,351	7,800	7,000	89.74%	7,800	800	11.43%
08-487-154 Dental Insurance (Empl)	916	1,000	650	65.00%	1,000	350	53.85%
08-487-155 Vision Reimbursement	903	2,600	2,500	96.15%	2,600	100	4.00%
08-487-156 Health/Hospitalization Insurance	58,230	70,000	47,200	67.43%	49,000	1,800	3.81%
Subtotal (487) Employee Benefits:	432,965	456,735	473,130	103.59%	481,696	8,566	1.81%
(492) Interfund Operating Transfers							
08-492-100 Transfer to Debt Svc/GO Series 2012	360,000	350,000	360,000	102.86%	350,000	(10,000)	-2.78%
08-492-180 Transfer To Capital Projects	190,000	172,027	172,027	100.00%	170,000	(2,027)	-1.18%
08-492-200 Transfer to Sewer Capital Reserve	360,000	360,000	360,000	100.00%	360,000	0	0.00%
08-492-300 Transfer to Debt Svc/GO Series 2016	660,000	660,000	660,000	100.00%	655,000	(5,000)	-0.76%
Subtotal (492) Interfund Operating Transfers:	1,570,000	1,542,027	1,552,027	100.65%	1,535,000	(17,027)	-1.10%
Total Sewer Fund Expenses	3,193,659	2,961,300	2,775,093	93.71%	3,003,646	228,553	8.24%
Total SEWER FUND Revenues:	3,061,859	2,961,300	2,842,922	92.85%	3,003,646		5.65%
Total SEWER FUND Expenditures:	3,193,659	2,961,300	2,775,093	86.89%	3,003,646		8.24%
Total SEWER FUND Fund Balance	(131,800)	0	67,829		(0)		

Westtown Township
2021 Debt Service Fund



Fiscal Year 2021 Debt Service Budget



	Original Issue	Balance 12/31/2020	Balance 12/31/2021	Avg Coupon 2021 Rate
<u>General Obligation Bond Series of 2012</u>				
Police Building (Refunded GO 2004)				
Westtown Portion	\$1,555,000	\$420,000	\$285,000	2.00%
East Goshen Portion	\$1,360,000	\$365,000	\$245,000	2.00%
Sewer Revenue (Refunded Series 2005)	\$4,475,000	\$2,225,000	\$1,930,000	2.00%
Total Series of 2012:	\$7,390,000	\$3,010,000	\$2,460,000	
<u>General Obligation Bond Series of 2016</u>				
General Fund (Refunded GO 2000)	\$1,038,170	Unrefunded	Unrefunded	2.00%
General Fund (Mansion Roof/Tower)	\$125,000	\$95,000	\$80,000	2.00%
Sewer Fund (Refunded Sewer Revenue 2006)	\$5,896,830	\$5,340,000	\$4,795,000	2.00%
General Fund New Capital (PW Garage/Oak. Bridge)	\$2,535,000	\$2,110,000	\$2,000,000	
Total Series of 2016:	\$9,595,000	\$7,545,000	\$6,875,000	
Total Debt:	\$16,985,000	\$10,555,000	\$9,335,000	

**Westtown Township
2021 Debt Service Schedule**

Issue/Loan	Rate	Original Amount of Issue	Outstanding Balance 12/31/20	Principal Paid During 2021	Interest Paid During 2021	Principal Outstanding 12/31/2021
General Obligation Bonds						
GO Series 2016	2021		Unrefunded	Unrefunded	Unrefunded	Unrefunded
Refund Series 2011 (Admin Bldg-2000)	Coupon	1,038,170	2011	2011	2011	2011
Refunded Series 2011 (Mansion Roof)	2.00%	125,000	95,000	15,000	1,938	80,000
Refunded Series 2011 Sewer (NGGA 2000/SewerExp2006)		5,896,830	5,340,000	545,000	109,181	4,795,000
New Capital Projects (PW Garage/Oak. Bridge)		2,535,000	2,110,000	110,000	50,806	2,000,000
Total		9,595,000	7,545,000	670,000	161,925	6,875,000
GO Series 2012	2121					
Refund GO 2004 Westtown	Coupon	1,555,000	420,000	135,000	9,255	285,000
Refund GO 2004 East Goshen	2.00%	1,360,000	365,000	120,000	8,035	245,000
Refund Sewer Rev Series 2005		4,475,000	2,225,000	295,000	54,270	1,930,000
Total		7,390,000	3,010,000	550,000	71,560	2,460,000
Total Debt		16,985,000	10,555,000	1,220,000	233,485	9,335,000
East Goshen			(365,000)			(365,000)
			10,190,000			8,970,000

**Debt Service Fund
Revenue**

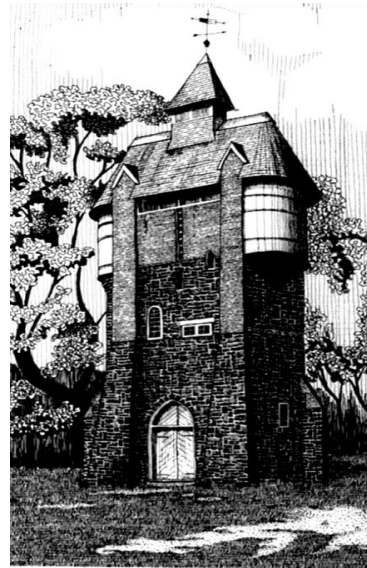
	2019 Actual	2020 Adopted Budget	2020 Y/E Projection	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020-2021
(341) Interest Earnings						
23-341-100 Series 2012 (2004 WEGO)	754	600	75	50	(25)	-33.33%
23-341-500 Series 2012 (2005 Sewer)	3,946	2,500	175	125	(50)	-28.57%
23-341-600 Series 2016 (2006 Sewer Expansion)	2,846	3,000	300	250	(50)	-16.67%
Subtotal (341) Interest Earnings	7,546	6,100	550	425	(125)	-22.73%
(360) Debt Service Revenue						
23-360-000 E.Goshen-WEGO Debt Svc Pymt	126,772	125,048	126,772	125,048	(1,724)	-1.36%
Subtotal (360) Debt Svc Revenue	126,772	125,048	126,772	125,048	(1,724)	-1.36%
(392) Interfund Transfers						
23-392-010 General Fund GO12 (2004 WEGO)	144,000	141,600	144,000	144,000	0	0.00%
23-392-030 General Fund GO16 (Series 2006-Admin)	180,000	177,600	180,000	180,000	0	0.00%
23-392-080 Sewer Fund DS 05	360,000	349,380	360,000	360,000	0	0.00%
23-392-090 Sewer Fund GO16 (2006 Sewer Exp)	660,000	660,000	660,000	660,000	0	0.00%
Subtotal (492) Interfund Transfers	1,344,000	1,328,580	1,344,000	1,344,000	0	0.00%
Total Debt Service Revenue	1,478,319	1,459,728	1,471,322	1,469,473	(1,849)	-0.13%

**Debt Service Fund
Expenditures**

		2019 Actual	2020 Adopted Budget	2020 Y/E Projection	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020-2021
(471) Debt Principal							
23-471-500	GO Bond 2012 Principal	535,000	535,000	535,000	550,000	15,000	2.80%
23-471-600	GO Bond 2016 Principal	630,000	655,000	655,000	670,000	15,000	2.29%
Subtotal (471) Debt Principal		1,165,000	1,190,000	1,190,000	1,220,000	30,000	2.52%
(472) Debt Interest							
23-472-500	GO Bond 2012 Interest	88,857	80,923	80,923	71,560	(9,363)	-11.57%
23-472-600	GO Bond 2016 Interest	200,355	181,575	181,575	161,925	(19,650)	-10.82%
Subtotal (472) Debt Interest		289,212	262,498	262,498	233,485	(29,013)	-11.05%
(475) Miscellaneous/Fiscal Agent Fees							
23-475-200	Fiscal Agent Fees GO 2012	500	1,000	1,000	1,000	0	0.00%
23-475-300	Fiscal Agent Fees GO 2016	500	1,000	1,000	1,000	0	0.00%
Subtotal Miscellaneous		1,000	2,000	2,000	2,000	0	0.00%
(492) Interfund Operating Transfers							
23-492-000	Transfer to Fund Balance				13,988		
23-492-010	Transfer to General Fund	0	5,230	5,320			0.00%
Subtotal Interfund Transfers		0	5,230	5,320	13,988	8,668	162.93%
Total Debt Svc Expenditures		1,455,212	1,459,728	1,459,818	1,469,473	9,655	0.66%
Total DEBT SERVICE FUND Revenues		1,478,319	1,459,728	1,471,322	1,469,473	(1,849)	-0.13%
Total DEBT SERVICE FUND Expenditures		1,455,212	1,459,728	1,459,818	1,469,473	9,655	0.66%
Total DEBT SERVICE FUND Fund Balance		23,107	0	11,504	0		

Westtown Township

2021 Capital Reserve Fund



**Capital Reserve Fund
Revenue**

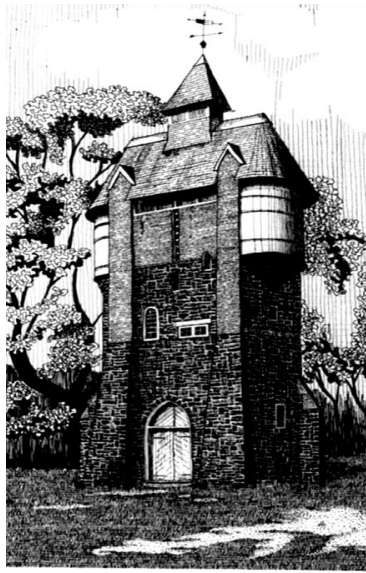
		2019 Actual	2020 Adopted Budget	2020 Y/E Projection	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020-2021
(341) Interest Earnings							
30-341-000	Capital Reserve Investments	68,554	60,000	18,000	16,000	(2,000)	-11.11%
30-341-100	Capital Reserve Cash Acct	5,902	5,000	1,670	1,500	(170)	-10.2%
30-343-000	Realized Gains/Losses	4,402		(125)			0.0%
Subtotal (341) Interest Earnings		78,859	65,000	19,545	17,500	(2,045)	-10.5%
(380) Miscellaneous Revenue							
30-380-000	Reserve Appropriation		0	(249)	0	249	-100.0%
(392) Interfund Transfers							
30-392-023	Transfer from Debt Service	680,000				0	0.00%
30-392-030	GF Capital Reserve	180,000	180,000	180,000	180,000	0	0.00%
30-392-080	Wastewater Capital Reserve	360,000	360,000	360,000	360,000	0	0.00%
30-392-300	Transfer from, GF (Capital Rsv)	50,000	25,000	25,000	25,000	0	0.00%
30-392-400	Transfer from GF- Infrastructure/Windfall	0	0		0	0	0.00%
Subtotal (392) Interfund Transfers		1,270,000	565,000	565,000	565,000	0	0.0%
Total Capital Reserve Revenue		1,348,859	630,000	584,296	582,500	(1,796)	-0.3%

**Capital Reserve
Expenditures**

		2019 Actual	2020 Adopted Budget	2020 Y/E Projection	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020-2021
(475) Fiscal Agent Fees							
30-475-100	Fiscal Agent Fees	9,573	15,000	9,500	12,000	2,500	26.3%
(492) Interfund Transfers							
30-492-018	Transfer to Capital Projects/Sewer CIP		538,000	538,000	791,900	253,900	47.2%
30-492-018	Transfer to Capital Projects/WG Sewer Repairs		576,000	576,000	576,000	0	0.0%
30-492-018	Transfer to Capital Projects/PG PS Design	750,000	40,000	40,000	0	(40,000)	-100.0%
30-492-020	Transfer to Capital Projects/Oakbourne Mansion		0	56,255	0	(56,255)	-100.0%
30-492-020	Transfer to CR/MS4 Sage Road				37,250		
30-492-019	Transfer to Capital Projects/SoNew Bridge		135,000	35,000	175,000	140,000	400.0%
30-492-020	Transfer to Capital Projects/Parks		275,000	331,255	10,000	(321,255)	-97.0%
Subtotal (492) Interfund Transfers		750,000	1,564,000	1,576,510	1,590,150	(321,255)	1.7%
Total Capital Reserve Expenditures		759,573	1,579,000	1,586,010	1,602,150	16,140	1.5%
Total CAPITAL RESERVE Revenue		1,348,859	630,000	584,296	582,500	(1,796)	-7.5%
Total CAPITAL RESERVE Expense		759,573	1,579,000	1,586,010	1,602,150	16,140	1.5%
Total CAPITAL RESERVE FUND BALANCE		589,286	(949,000)	6,843,789	(1,019,650)		

Westtown Township

2021 Capital Projects Fund



Capital Projects Fund Revenue

	2019 Actual	2020 Adopted	2020 Y/E Projection	% Rec'd	2021 Proposed Budget	\$ Variance 2020-2021	% Variance 2020-2021
(341) Interest Earnings							
18-341-000 Interest	2,714	2,500	150	6%	50	(100)	-66.7%
(343) Miscellaneous Revenue							
18-380-001 Credit Card Rewards	17,000	20,000	20,000	100%	20,000	0	0.0%
(392) Interfund Transfers							
18-392-020 GF Operating Transfer/MS4 Sage Design	310,000	0	0	0%	37,250	37,250	100.0%
18-392-030 Cap Reserve Transfer/Park Projects/Gov't Bldgs	750,000	275,000	275,000	100%	10,000	(265,000)	-96.4%
18-392-040 CR to CP (So New Street Bridge)		135,000	135,000	100%	175,000	40,000	29.6%
18-392-080 Transfer From WW CIP CR Fund	190,000	576,000	576,000	100%	576,000	0	0.0%
18-392-080 Cap Reserve Transfer/Sewer Capital Improvement		578,000	578,000	1	791,900	213,900	37.0%
	1,250,000	1,564,000	1,564,000	100%	1,590,150	26,150	1.7%
Total Capital Projects Revenue	1,269,714	1,586,500	1,584,150	100%	1,610,200	26,050	1.6%

**Capital Projects Fund
Expenditures**

		2019	2020	2020 Y/E	%	2021	\$ Variance	% Variance
		Actual	Adopted	Projection	Used	Proposed Budget	2020-2021	2020-2021
(408) Engineering								
18-408-300	MS4 Engineering Services/Sage Road Retrofit					37,250		
18-408-312	Oakbourne Rd Bridge/Construction Engr	60,937	0	16,480	0%	0	(16,480)	-100.0%
18-408-400	Pleasant Grove PS/Design Only	0	0	1,527	0%		(1,527)	-100.0%
18-408-450	Collection System Repair/Const Engr (Ponds Edge)	15,370	38,000	38,000	100%	56,600	18,600	48.9%
18-408-500	Collection System Repair/Const Engr (Spot Repairs)	4,758	40,000	40,000	100%	51,300	11,300	28.3%
18-408-550	Oakbourne Rd Bridge Force Main/Construction Engr	35,991	0	0	0%	0	0	0.0%
18-408-600	Public Works Garage - Architect	750	0	0	0%	0	0	0.0%
18-408-610	So New St Bridge - Construction Engr	0.00	35,000	35,000	100%	25,000	(10,000)	-28.6%
18-408-620	Park Project Planning Consultant		50,000	50,000	100%	-	(50,000)	-100.0%
		117,806	163,000	181,007	111%	170,150	(48,107)	-6.0%
(409) General Government Buildings								
18-409-605	Mansion/Carriage House/Tower Restorations	263,286	225,000	225,000	100%	0	(225,000)	-100.0%
		263,286	225,000	225,000	100%	0	(225,000)	-100.0%
(429) Collection System Capital Improvement Program								
18-429-300	Collection System Infracture Repairs (Spot)	10,461	0	500	0%	300,000	299,500	59900.0%
18-429-500	WGSA Capital Construction		576,000	575,931	100%	576,000	69	0.0%
18-429-603	Collection System Repair Capital Const (Ponds Edge)	0	500,000	500,000	100%	384,000	(116,000)	-23.2%
18-429-605	Oakbourne Rd Bridge Force Main Construction	359,716	0	0	0%	0	0	0.0%
		370,177	1,076,000	1,076,431	100%	1,260,000	183,569	17.1%
(438) Maintenance/Repairs - Roads & Bridges								
18-438-305	Oakbourne Rd Bridge Construction	751,714	0	15,165	0%	0	(15,165)	-100.0%
18-438-610	So New Street - Construction	0	100,000	0	0%	150,000	100,000	100.0%
		751,714	100,000	15,165	15%	150,000	84,835	889.1%
(454) Township Parks								
18-454-000	Special Park Projects - Master Plan Grant App	0	22,500	22,500	100%	10,000	(12,500)	-55.6%
		0	22,500	22,500	100%	10,000	(12,500)	-55.6%
(492) Transfer to Fund Balance								
18-492-100	Transfer to Fund Balance					20,050		
						20,050		
Total Capital Projects Expense		1,502,983	1,586,500	1,520,103	96%	1,610,200	90,097	5.9%
Total CAPITAL PROJECTS FUND Revenue		1,269,714	1,586,500	1,584,150		1,610,200	26,050	1.6%
Total CAPITAL PROJECTS FUND Expense		1,502,983	1,586,500	1,520,103		1,610,200	90,097	5.9%
Total CAPITAL PROJECTS FUND Fund Balance		(233,268)	0	64,047		0		