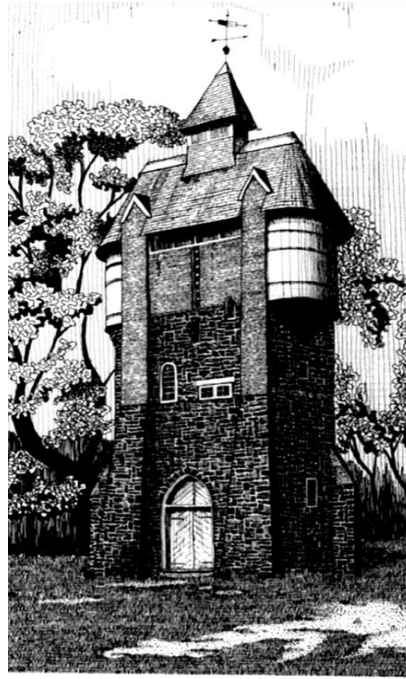


Westtown Township
County of Chester
Commonwealth of Pennsylvania

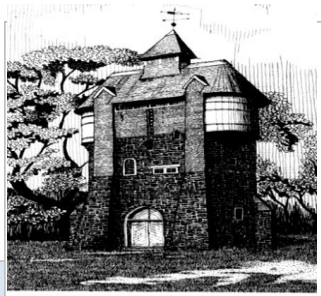
Fiscal Year 2022 Budget
Adopted 12/20/2021



Carol DeWolf
Chair

Scott Yaw
Vice Chair

Richard Pomerantz
Police Commissioner



2022 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 \$822,595,629 for the year ending October 31, 2021. 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 as reported in the 2020 Census is \$119,177 and the median value of owner-occupied housing units (2015-2019) is \$446,700.

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 2021, several infrastructure projects in both the General and Wastewater categories were undertaken. Among the projects were the replacement of the New Street Bridge, the sliplining of the collection system on Ponds Edge Road, and a roof replacement at the Mansion. Traffic light restorations were completed at Routes 202 & 926 and Routes 3 & Marketplace Shopping Center. With the adoption of the Master Park Plan in 2021, the implementation will get underway in 2022 and proceed forward for numerous years.

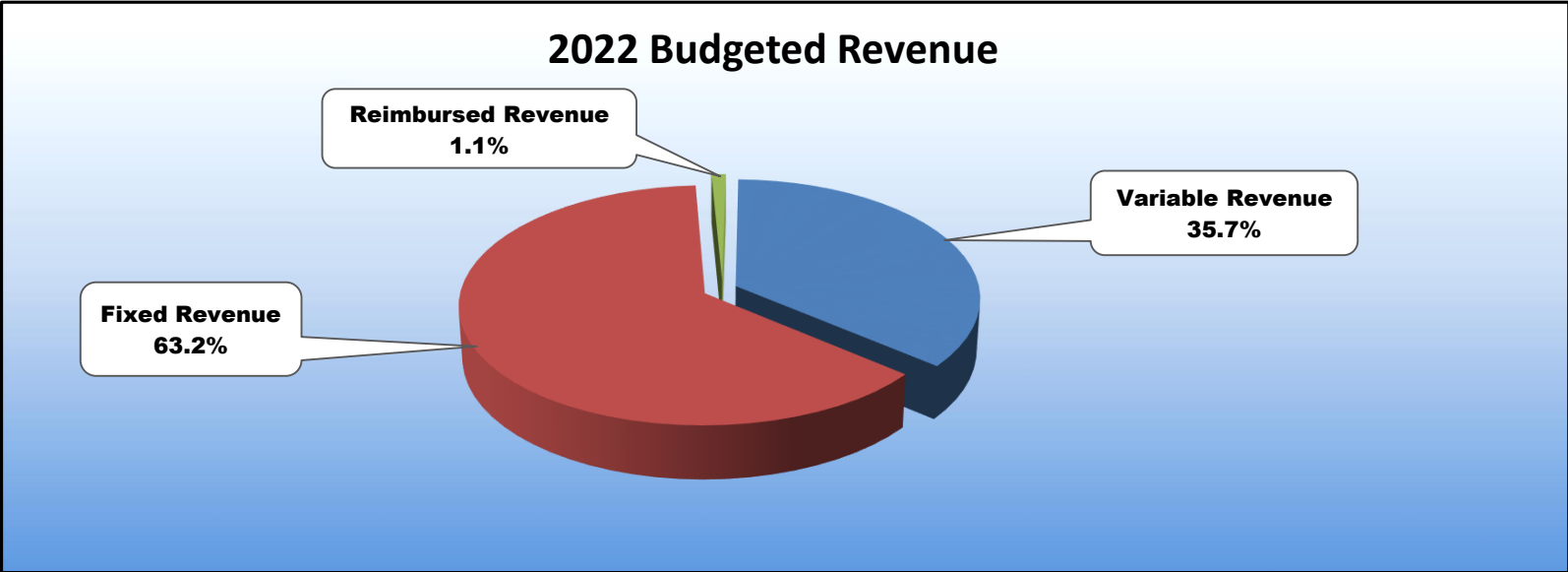
New projects in 2022 will include various MS4 projects such as the Radley Run stream restoration and the retrofitting of the Sage Road basin.

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 2022 Budget is presented balanced as required by Second Class Township Code.

**Westtown Township
2022 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
Revenues Year to Date								
Real Estate Taxes	2,871,500							2,871,500
Act 511 Taxes	3,422,000							3,422,000
Franchise Fees	249,000							249,000
Fines	59,000							59,000
Interest,Rents & Royalties	136,423	50		515	425	25,300	20,050	182,763
Grants & Inter-Govt Revenues	169,200	358,250	10,000	5,500	122,501		200,000	865,451
Fees for Service	37,170		1,082,000	3,041,621				4,160,791
Protective Inspection Fees	265,300							265,300
Sanitation/Trash/Recycling	150							150
Recreation Program Fees	1,050							1,050
Contribution/Donations/Assess	5,000							5,000
Refunds & Reimbursements	125,700		2,000	2,000				129,700
Proceeds of Fixed Asset Sale	45,000							45,000
Reserve Appropriation	105,292	94,831		-		1,520,565		1,720,688
Interfund Transfers					1,300,574	565,000	2,033,228	3,898,802
Total Revenues	7,491,785	453,131	1,094,000	3,049,636	1,423,500	2,110,865	2,253,278	17,876,195
Expenditures Year to Date								
General Government	678,730		10,000	54,450	2,000	-	609,400	1,354,580
Building & Code	154,000							154,000
Police	3,464,915							3,464,915
Fire & Safety	437,098							437,098
Planning & Zoning	41,000							41,000
Public Works	861,384	400,000					-	1,261,384
Collection/Disposal/Treatment			906,500	747,200			1,567,378	3,221,078
Parks & Commissions	65,800						76,500	142,300
Donations/Library	11,000							11,000
Community Development	38,550							38,550
Personnel/Wages/Benefits	1,134,496		169,167	510,998				1,814,661
Refunds of Prior Year	36,000							36,000
Miscellaneous	1,300							1,300
Debt Service					1,421,500			1,421,500
Reserve Appropriation								-
Insurance	122,000			54,000				176,000
Interfund Transfers	445,511	-	-	1,682,988	-	2,110,865	-	4,239,364
Total Expenses	7,491,785	400,000	1,085,667	3,049,636	1,423,500	2,110,865	2,253,278	17,814,731
YR END FUND BALANCE	0	53,131	8,333	0	(0)	-	-	61,465



2022 Budgeted Revenue

General Fund	\$7,491,785
Refuse Fund	\$1,094,000
Liquid Fuels Fund	\$453,131
Sewer Fund	\$3,049,636
	\$12,088,552

2022 Revenue Categories

Variable Revenue	\$4,317,589
Fixed Revenue	\$7,643,263
Reimbursed Revenue	\$127,700
	\$12,088,552

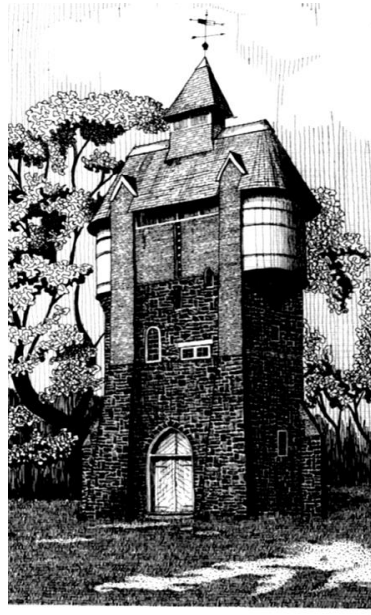
As seen in this chart, 35.7% of total revenue budgeted for 2022 relies on VARIABLE INCOME sources such as Real Estate Transfer Tax, Earned Income Tax, Local Services Tax, Franchise Fees, Fines/Rents, Charges for Services and Inspection Fees.

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.

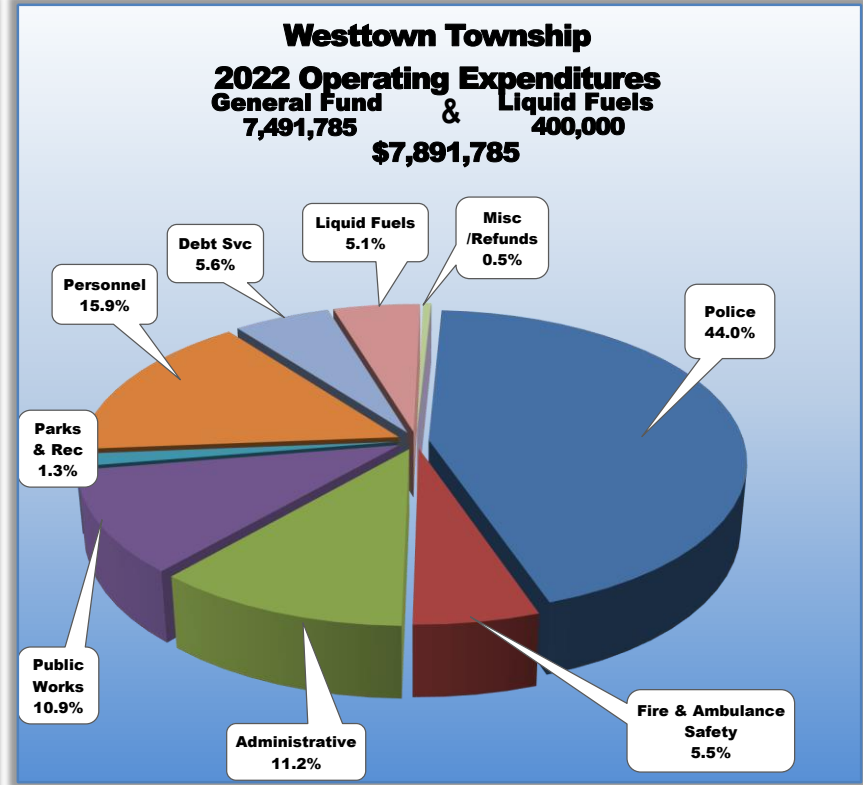
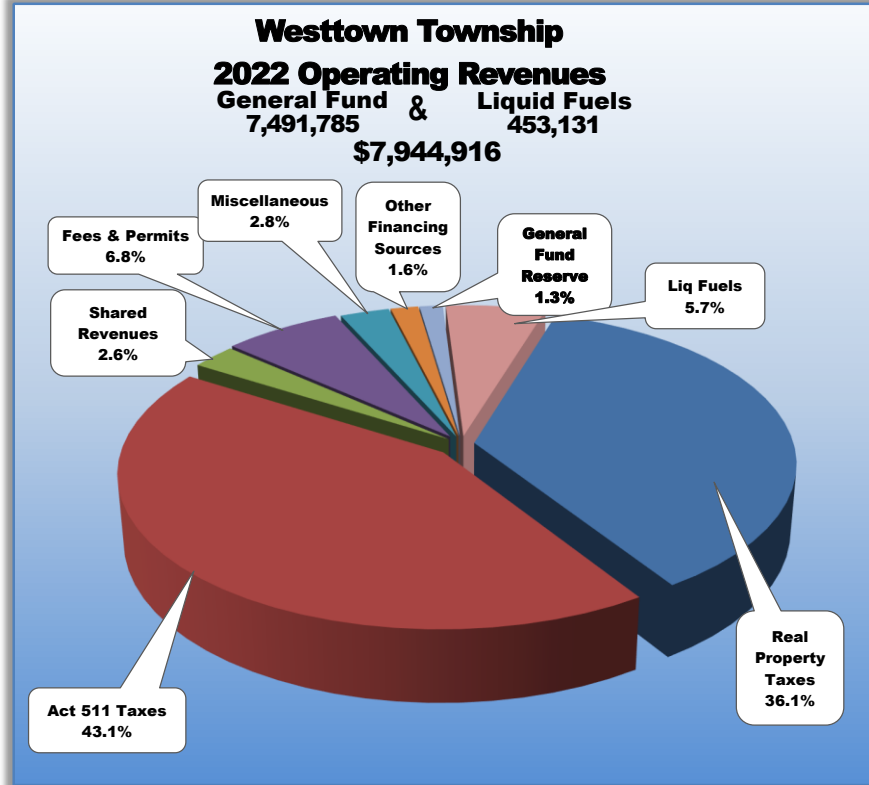
Westtown Township

2022 General Fund Operating Budget



General

**Westtown Township 2022
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**

		2020 Actual	2021 Budget	2021 Y/E Projection	2022 Proposed
<u>(301) Real Property Taxes</u>					
01-301-100	Real Estate Taxes - Current Yr	2,756,267	2,845,000	2,753,000	2,821,500
01-301-200	Real Estate Taxes - Prior Yr	3,462	70,000	72,000	5,000
01-301-400	Real Estate Taxes - Delinquent	14,582	25,000	33,000	30,000
01-301-600	Real Estate Taxes - Interim	15,271	25,000	15,000	15,000
Subtotal (301) Real Property Taxes:		2,789,581	2,965,000	2,873,000	2,871,500
<u>(310) Act 511 Taxes</u>					
01-310-100	Real Estate Transfer Tax	522,484	300,000	500,000	480,000
01-310-210	Earned Income Tax	2,764,557	2,500,000	2,745,000	2,800,000
01-310-410	Local Services Tax	140,884	125,000	142,000	142,000
Subtotal (310) Act 511 Taxes:		3,427,924	2,925,000	3,387,000	3,422,000
<u>(321) Franchise Fees</u>					
01-321-800	Franchise Fee - Comcast	116,054	115,000	112,620	110,000
01-321-801	Franchise Fee - SBA	18,669	18,000	18,669	18,000
01-321-802	Franchise Fee - Verizon	131,665	135,000	122,700	120,000
01-321-803	Franchise Fee - Am Tower	-	1,000	-	1,000
Subtotal (321) Franchise Fees:		266,389	269,000	253,989	249,000
<u>(331) Fines</u>					
01-331-000	Court-District Magistrate	25,901	30,000	28,000	30,000
01-331-100	State Police Fines/Penalties	6,937	6,000	5,500	6,000
01-331-120	Ordinance Violations	-	2,500	2,000	2,500
01-331-125	False Alarm Fines/Residential	900	1,800	500	500
01-331-130	False Alarm Fines/Commercial	26,500	20,000	23,000	20,000
Subtotal (331) Fines:		60,237	60,300	59,000	59,000
<u>(341) Interest Earnings</u>					
01-341-000	Interest Earnings	1,957	2,500	500	500
01-341-107	Interest on US Treasury Notes/CP	15,366	5,000	4,000	4,000

**General Fund
Revenue**

		2020 Actual	2021 Budget	2021 Y/E Projection	2022 Proposed
01-341-700	Interest on Dev Reimbursement	-	100	100	100
01-343-000	Realized Gains/Losses			(2,000)	
Subtotal (341) Interest Earnings:		17,324	7,600	2,600	4,600
<u>(342) Rents and Royalties</u>					
01-342-100	Township Park/Land Fees	4,250	5,000	3,600	4,000
01-342-150	Oakbourne Fields Lease	6,726	8,000	6,000	5,000
01-342-200	Township Building - Gatehouse	15,950	17,400	17,400	17,400
01-342-210	Township Building - Caretaker	532	-	-	-
01-342-220	Oakbourne Mansion Events	6,255	35,000	24,400	25,000
01-342-235	Mansion Table/Chair Rentals	1,352	5,000	1,000	2,500
01-342-240	Tower Lease - Oakbourne	38,906	38,580	37,456	39,597
01-342-250	Garage Lease - American Twr	36,126	37,209	37,209	38,326
Subtotal (342) Rents & Royalties:		110,097	146,189	127,065	131,823
<u>(352) Fed Entitlement to Gov Units</u>					
01-352-530	Fed Entitlement to Gov Units		-		
<u>(354) Capital & Operating Grants</u>					
01-354-100	CFA Watershed Restoration Grant				
01-354-140	Tyson Park Phase 2 Grant	33,000	-	-	0
01-354-400	Green Light Go Grant/Rt 3 & 352	148,429	-	-	0
Subtotal (354) State Grants:		181,429	-	-	-
<u>(355) State Shared Revenues</u>					
01-355-010	PURTA Monies	5,896	6,300	6,204	6,000
01-355-040	Alcoholic Beverages Licenses	200	200	200	200
01-355-070	Foreign Fire Insurance Monies	88,079	88,000	79,510	88,000
01-355-090	State Aid - Pension	76,245	75,000	69,862	75,000
01-355-100	Other State and County Grants	-	6,500	-	-
Subtotal (355) State Shared Revenues:		170,420	176,000	155,776	169,200

**General Fund
Revenue**

		2020 Actual	2021 Budget	2021 Y/E Projection	2022 Proposed
<u>(361) Twp Sales/Charges for Svcs</u>					
01-361-300	Zoning/Subdivision/Dev Fees	-	500	500	500
01-361-330	Board of Supv Hearing Fee/CU	1,575	2,500	5,000	5,000
01-361-340	Hearing Fees/ZHB	4,250	5,500	6,800	6,000
01-361-350	ZHB Additional Fees	152	2,500	500	500
01-361-555	Miscellaneous Sales	0	325	-	100
01-361-600	Tax Certification Fees	25,547	20,000	23,000	25,000
01-361-601	Tax NSF Fee	70	70	70	70
Subtotal (361) Twp Sales/Charges for Svcs:		31,594	31,395	35,870	37,170
<u>(362) Protective Inspection Fees</u>					
01-362-110	Police Reports-Background Checks	525	500	675	600
01-362-409	Annual Contractor's Licenses	-	-	360	350
01-362-410	Residential Building Permits	55,214	70,000	60,000	60,000
01-362-420	Commercial Building Permits	12,168	50,000	86,340	50,000
01-362-423	HVAC Permit	8,954	8,000	8,612	8,000
01-362-424	Demolition Permit	227	500	500	500
01-362-425	Solar Building Permit	627	-	1,600	1,600
01-362-430	Plumbing Permit	1,109	2,000	1,800	2,000
01-362-435	Annual Plumbing License	890	1,000	950	1,000
01-362-450	U&O Permit - Residential Resale	8,925	17,000	9,500	10,000
01-362-451	U&O Permit - Reinspection Resale	3,750	7,000	3,800	5,000
01-362-452	U&O Permit - Commercial	-	2,500	500	500
01-362-453	Twp U&O Administrative Fee	1,681	2,000	1,600	2,000
01-362-454	Twp Permit Admin Fee	21,382	44,000	38,500	40,000
01-362-455	CO/UCC Fees Collected	11,554	6,000	12,500	12,500
01-362-460	Pool Permits	3,422	4,000	3,961	4,000
01-362-461	Shed Permits	1,250	1,000	1,000	1,000
01-362-462	Roof Permits	-	650	1,000	1,000
01-362-463	Driveway Permits	855	1,500	250	300
01-362-464	Fence Permits	1,935	1,500	2,000	2,000
01-362-465	Deck Permits	3,980	6,500	4,000	4,000
01-362-466	Trailer Permits	-	300	-	300
01-362-470	Sign Permits	1,313	2,000	1,200	1,500
01-362-475	Zoning Permits	150	500	150	150

**General Fund
Revenue**

		2020 Actual	2021 Budget	2021 Y/E Projection	2022 Proposed
01-362-480	Highway Occupancy Permits	8,530	7,000	8,900	8,500
01-362-481	E&S Permit	8,346	5,000	4,000	5,000
01-362-485/486	Solicitor Fee/Mo & Annual	1,495	1,500	1,495	1,500
01-362-490	Miscellaneous Permits	-	2,000		2,000
01-362-500	On-Lot Assessment Fees	39,077	40,000	38,800	40,000
Subtotal (362) Protective Insp. Fees:		197,442	284,110	293,993	265,300
364	01-364-600 Delinquent On-Lot Collections	26,260	-	226	150
<u>(367) Recreation Program Fees</u>					
01-367-250	Community Garden Fees	(120)	150	400	400
01-367-300	Community Garden Annual Dues	625	650	625	650
Subtotal (367) Recreation Program Fees:		505	800	1,025	1,050
<u>(387) Contribution/Donation/Pvt Source</u>					
01-383-130	Special Assessment-Aqua in Lieu Of	132,030	60,000	82,307	
01-387-100	Contribution/Donation-Private	-	5,000	4,500	5,000
Subtotal (387) Contributions/Etc:		132,030	65,000	86,807	5,000
<u>(391) Proceeds of Fixed Asset Sales</u>					
01-391-100	Sale of an Asset	0	10,000	-	45,000
01-391-300	Insurance Co Claim Payment	18,577	-	75,240	
Subtotal (391) Proceeds of Fixed Asset Sales:		18,577	10,000	75,240	45,000
<u>(395) Refunds & Reimbursements</u>					
01-395-100	Misc Refunds/Reimbursements	11,247	6,000	10,075	10,000
01-395-201	Administrative Fee	159	1,000	200	500
01-395-210	Reimbursement/Newsletter/AJB	7,106	5,000	4,219	5,000
01-395-220	Reimbursement/AmTower Electric	9,928	10,000	7,713	10,000
01-395-230	Reimbursement/Joint Ownership	31,562	50,000	70,134	45,000
01-395-235	TelventSateliteSvc-E.Goshen	1,860	2,200	1,908	2,200

**General Fund
Revenue**

		2020 Actual	2021 Budget	2021 Y/E Projection	2022 Proposed
01-395-240	Reimburse/WEGO Maint/Diesel	3,209	3,000	3,500	3,500
01-395-250	Reimbursed RE Taxes	7,750	12,000	14,906	15,000
01-395-257	Reimbursement - WEGO Bldg Ins.	7,984	8,850	9,341	9,500
01-395-700	Developers Reimbursements	270	10,000	32,000	25,000
Subtotal (395) Refunds/ Reimbursements		81,075	108,050	153,996	125,700
<u>(399) Fund Balance - Reserve Appropriation</u>					105,292
Total	General Fund Revenue:	7,510,884	7,048,444	7,505,361	7,491,785

		General Fund Expenditures 2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
<u>(400) Legislative (Governing) Body</u>					
01-400-100	Legislative	9,750	9,750	9,750	9,750
01-400-200	Legislative Body Expenses	1,062	5,000	2,000	5,000
01-400-300	IT-Networking BOS	0	500		500
01-400-320	IPAD- Pomerantz	666	200	150	200
01-400-330	IPAD- Foster	162	200	150	700
01-400-340	IPAD- S. Yaw	650	200	150	200
Subtotal (400) Legislative Body:		12,289	15,850	12,200	16,350
<u>(402) Financial Administration</u>					
01-402-311	Auditing Service	14,241	14,700	14,460	16,000
Subtotal (402) Financial Administration:		14,241	14,700	14,460	16,000
<u>(403) Tax Collection</u>					
01-403-000	Tax Collection	198	250	250	250
01-403-210	Office Supplies-Tax Dept	381	500	500	500
01-403-305	Tax Collection Committee Budget	578	530	530	530
01-403-310	EIT Tax Commission	34,046	35,000	33,500	35,000
01-403-315	EIT/LST Advanced Costs	1,120	1,600	1,300	1,600
01-403-320	LST Tax Commission	1,757	2,200	1,800	2,200
01-403-325	Postage -Tax Dept	1,695	1,700	1,900	2,000
01-403-342	Tax Bills Processing/Printing	415	650	415	650
Subtotal for (403) Tax Collection:		40,190	42,430	40,195	42,730
<u>(404) Legal Services</u>					
01-404-310	Solicitor	147,491	100,000	75,000	75,000
01-404-320	Misc Legal Services		-		10,000
01-404-400	Legal Fees Due from Developer	3,500	3,000	8,000	5,000
01-404-425	Legal Fees - Special Labor Counsel	34,427	-	35,000	-
01-404-450	Legal Fees - Toll Brothers CU 1	1,260	-	1,260	-
01-404-451	Legal Fees - Toll Bros CU 2	0	60,000	35,000	-
01-404-500	Delinquent Legal - On Lot (Portnoff)	0	2,000	-	2,000
01-404-600	Legal Fees - On Lot Program	0	500	-	500
Subtotal for (404) Legal Services:		186,678	165,500	154,260	92,500

		General Fund Expenditures 2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
(406) General Government Admin					
01-406-000	General Gov Administration	97	500	218	500
01-406-050	Drug Testing	926	1,000	824	1,000
01-406-100	HR Consultant	9,869	-	5,969	-
01-406-210	Office Supplies - Admin	5,211	7,500	7,000	7,500
01-406-230	Office Postage	3,998	4,000	4,500	4,500
01-406-240	General Operating Expenses	8,055	5,625	6,500	7,500
01-406-260	Minor Equipment	0	6,000	3,000	6,000
01-406-270	Phone System Upgrade			-	30,000
01-406-320	Communication/Tele-Wireless	7,398	8,000	7,500	8,000
01-406-325	EE Meal Reimbursement	84	500	400	500
01-406-330	Mileage/Tolls	613	1,500	1,000	1,500
01-406-335	Admin Vehicle/Repairs	503	1,500	1,500	1,500
01-406-340	Newsletter	19,707	20,000	20,532	23,000
01-406-341	Advertising	8,381	8,500	8,500	9,000
01-406-342	Printing	0	200	200	200
01-406-370	Equipment Repair/Maintenance	2,602	2,500	3,000	3,000
01-406-380	Equipment Rental	2,558	2,700	2,700	2,700
01-406-420	Membership/Dues/Subscriptions	7,062	6,000	7,500	7,500
01-406-460	Training & Information	1,415	3,000	2,000	3,000
01-406-510	Honorarium & Gifts	0	1,000	500	1,000
01-406-600	On-Lot Program Office Supplies	43	500	350	500
01-406-602	On-Lot Program Printing	0	500	500	500
01-406-603	On-Lot Program Postage	0	500	650	650
01-406-640	On-Lot Program - Continuing Ed	0	50	50	50
Subtotal for (406) General Gov't Admin:		78,521	81,575	84,893	119,600
(407) IT - Networking Services					
01-407-215	Computer Hardware Svc/Supply	17,357	20,000	25,000	25,000
01-407-218	Square 9 Filing System	970	1,200	1,000	1,200
01-407-220	Enterprise Software Maintenance	10,757	18,000	18,000	20,000
01-407-325	Garage Computer Services	450	1,200	1,200	1,200
01-407-330	Garage IPAD	306	400	325	400
01-407-400	Web Site Programming	0	1,000	-	6,500

		General Fund Expenditures 2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
01-407-480	Internet Fees	4,473	3,000	3,500	4,300
01-407-600	On-Lot Computer Hardware/Support	0	2,000	-	1,000
01-407-610	On-Lot Software Engr Program Maint	0	2,000	-	2,000
Subtotal for (407) IT - Networking Services		34,313	48,800	49,025	61,600
<u>(408) Engineering</u>					
01-408-313	Engineering Services	26,710	25,000	25,000	28,000
01-408-314-1	Special Engr-NPDES MS4 Permit Svcs	57,364	50,000	50,000	50,650
01-408-315	Engineering-Road Program	50,331	75,000	75,000	75,000
01-408-316	Inspection Services	1,815	5,000	3,000	5,000
01-408-320	Traffic Eng - GreenLightGo 3&352	5,135	-	5,200	-
01-408-350	Municipal Traffic Engineering	7,010	6,500	7,268	6,500
01-408-400	Engr Svc Due from Developer	10,573	5,000	7,000	5,000
01-408-410	Engr. Insp Svc Due from Dev	(7,694)	5,000	-	5,000
01-408-600	On-Lot Management Annual Report	3,891	4,000	4,000	4,000
Subtotal for (408) Engineering:		155,136	175,500	176,468	179,150
<u>(409) General Government Buildings</u>					
01-409-250	Repairs/ Maintenance Supplies	0	2,000	200	1,000
01-409-361	Utilities - Admin	8,711	12,000	11,000	12,000
01-409-366	Water/Supplies- Admin	518	800	700	800
01-409-370	Repair/Maintenance Svcs	3,657	5,000	5,000	5,000
01-409-420	Administration Building Exp	5,283	5,000	5,000	5,000
01-409-430	Township Garage Exp	8,492	7,000	7,000	7,000
01-409-431	PW Garage Utilities	24,022	25,000	23,000	25,000
01-409-440	Oakbourne Mansion	18,864	25,000	23,000	25,000
01-409-445	Gatehouse at Oakbourne	455	13,000	550	25,000
01-409-730	Capital Expense - Admin Bldg	0	10,000	9,422	10,000
01-409-735	Capital Expense - PW Garage	0	-	-	0
01-409-740	Capital Expense - Mansion	0	10,000	-	25,000
01-409-750	Capital Purchase-Minor Equipment	0	10,000	15,000	10,000
Subtotal for (409) General Gov't Bldgs:		70,002	124,800	99,872	150,800

		General Fund Expenditures 2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
<u>(410) Public Safety - Police</u>					
01-410-010	Police Department - Budget V-5	3,162,630	3,374,478	3,374,478	3,293,415
01-410-030	Police - Misc Expenses	421,807	-	421,061	-
01-410-200	Police Building Property Insurance	7,984	8,000	7,984	8,000
01-410-610	Police Bldg Capital Reserve Account	15,750	20,100	20,100	20,600
01-492-030	Police Pension Reserve Acct	180,000	-	180,000	
01-492-200	Debt Service-Police Building	144,000	144,255	144,255	142,900
Subtotal (410) Public Safety - Police:		3,932,171	3,546,833	4,147,878	3,464,915
<u>(411) Public Safety - Fire</u>					
01-411-360	Fire Hydrant Rentals	63,787	70,000	65,100	73,000
01-411-370	Fire Equip Repair/Maintenance	503	1,000	500	1,000
01-411-450	Alarm System Contract	2,486	3,000	2,500	3,000
01-411-455	Alarm System Contract-PW Garage	1,009	1,100	2,610	3,000
01-411-531	Contribution - WC Borough	108,656	108,656	108,656	108,656
01-411-532	Contribution - Goshen Fire Co	92,381	111,565	111,565	120,000
01-411-533	EGoshen Fire - Workers Comp	6,539	7,000	6,735	7,000
01-411-534	Good Fellowship Ambulance	20,000	25,000	25,000	30,000
01-411-535	Firemans Foreign Fire Ins Prem	88,079	88,000	79,510	85,000
Subtotal (411) Public Safety -Fire:		383,439	415,321	402,176	430,656
<u>(413) Building & Code Enforcement</u>					
01-413-200	BCO - Contracted Services	1,349	3,000	2,500	2,000
01-413-250	Residential Review/Insp Services	76,795	80,000	78,000	80,000
01-413-255	Code Enforce/Property Maintenance	3,255	6,000	7,500	7,500
01-413-400	Commercial Review/Insp Services	15,188	20,000	65,000	50,000
01-413-451	U&O Permit - Residential Resales	9,864	15,000	10,000	10,000
01-413-452	U&O Permit - Commercial Resales	3,721	1,000	3,000	3,000
01-413-900	MuniCode Official TrainingAcct	1,017	1,500	1,150	1,500
Subtotal (413) Building & Code Enforcement:		111,188	126,500	167,150	154,000
<u>(414) Planning and Zoning</u>					
01-414-100	Planning/Zoning Wages	225	2,000	1,000	2,000
01-414-240	Planning Commission Gen Expense	3,990	4,000	4,200	4,000
01-414-313	Planning Commission Consultants	25,138	25,000	15,000	15,000

		General Fund Expenditures 2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
01-414-450	CU II Fees - Toll Brothers	101,865		41,451	-
01-414-461	Supervisor Hearings	115	5,000	5,000	5,000
01-414-462	Zoning Hearing Board Hearings	6,133	10,000	6,500	10,000
01-414-463	Zoning Ordinance Revisions/Consult	7,303	10,000	9,603	-
01-414-465	Advertising - ZHB/CU/PC	1,437	5,000	4,500	5,000
Subtotal (414) Planning and Zoning:		146,205	61,000	87,254	41,000
<u>(415) Emergency Management</u>					
01-415-310	EM Services	0	150	-	150
01-415-320	EM Equipment	0	150	-	150
01-415-330	EM Training	0	250	-	250
Subtotal (415) Emergency Management:		0	550	-	550
<u>(419) Public Safety - Other</u>					
01-419-100	CC SPCA Contract	1,639	1,792	1,739	1,792
01-419-150	Animal Acquisition/Call for Service Fee	900	1,000	900	1,000
01-419-200	SPCA Stray Boarding	1,576	1,500	2,500	2,500
01-419-300	PA Criminal Record Check	528	500	600	600
01-419-350	Proactive Viral Disinfection	1,500	2,000	2,500	-
Subtotal (419) Public Safety - Other:		6,143	6,792	8,239	5,892
<u>(430) Public Works Department</u>					
01-430-210	Office Supplies - PW	189	500	800	1,000
01-430-215	Garage Computer Svc/Supplies	1,484	1,000	1,500	1,500
01-430-220	Garage Telephone Svcs	5,105	5,000	5,000	5,000
01-430-240	General Expense - Public Works	1,187	2,000	3,000	3,000
01-430-241	Uniforms - Public Works	2,716	2,400	2,400	3,150
01-430-250	General Supplies - PW	6,550	5,000	5,800	5,000
01-430-260	Tool & Equip Purchases - PW	1,200	3,000	3,000	3,000
01-430-300	Vehicle Maintenance -PW	29,512	30,000	38,000	35,000
01-430-330	PW Vehicle Operation - FUEL	11,991	15,000	23,000	30,000
01-430-370	Tool & Equipment Repair - PW	354	750	2,210	1,500
01-430-371	Tool & Equipment Rental-PW	0	800	1,700	2,000
Subtotal (430) Public Works Department:		60,287	65,450	86,410	90,150

		General Fund Expenditures 2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
<u>(432) Winter Maintenance</u>					
01-432-180	Winter Maintenance OT	2,128	10,000	20,000	25,000
01-432-200	Snow Removal - Contractors	0	-	-	-
01-432-250	Snow Removal - Materials	24,814	50,000	60,000	60,000
01-432-300	Snow Removal - Misc Exp	1,925	10,000	6,000	10,000
Subtotal (432) Winter Maintenance:		28,867	70,000	86,000	95,000
<u>(433) Traffic Control</u>					
01-433-300	Traffic Control Devices	4,880	2,500	1,200	2,500
01-433-301	Street Signs, Lines, Markings	28,134	25,000	36,971	35,000
01-433-305	Traffic Signals - Misc Exp	1,000	3,000	3,000	3,000
01-433-360	Traffic Signals - Electricity	3,951	4,500	4,000	4,500
01-433-370	Traffic Signals - Repairs	23,078	25,000	45,000	45,000
01-433-372	Rt 3 & Rt 352/GreenLightGo Grant	152,056	-	-	-
01-433-375	Traffic Signal - Rt 352 & Rt 926	14,711	-	4,427	-
01-433-450	Traffic Signals - Contract Svc	2,448	3,500	3,500	3,500
01-433-500	Adaptative Traffic Signal Rt 3/GRANT	179,843	-	-	-
01-433-501	Rt 3 & Marketplace (Ins Claim)		-	59,571	-
01-433-500	Insurance Claim - Dalmally Guide	0	-	7,200	-
Subtotal (433) Traffic Control:		410,101	63,500	164,869	93,500
<u>(434) Street Lighting</u>					
01-434-360	Street Lights - Electricity	1,288	1,550	1,350	1,550
Subtotal (434) Street Lighting:		1,288	1,550	1,350	1,550
<u>(436) Storm Sewers and Drains</u>					
01-436-000	Storm Sewers and Drains	4,000			
01-436-450	Drainage	18,996	11,500	3,000	5,000
Subtotal (436) Drainage:		22,996	11,500	3,000	5,000
<u>(437) Tools & Machinery</u>					
01-437-370	Tool/Machinery - Maint/Repair	21	3,000	7,283	3,000
01-437-720	Tree Chipper	0	65,000	-	-

		General Fund Expenditures 2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
01-437-725	Backhoe Expenses	1,775	6,000	6,000	6,000
01-437-735	2022 International Dump/Plow	0	30,000	29,996	30,000
01-437-740	2020 International Dump/Plow 67-25	46,862	46,862	46,862	
	2022 Ground Maintenance Truck			-	12,700
	2022 F550 Dump Truck (repl 2007)			-	23,284
	Bucket Lift			-	70,000
	Self-Propelled Sidewalk Plow			-	15,000
01-437-750	Minor Equip Purchase-PW	2,185	3,000	3,000	3,000
Subtotal (437) Tools & Machinery:		50,843	153,862	93,141	162,984
<u>(438) Road & Bridge Maintenance</u>					
01-438-250	Highway Material - Public Work	400	3,500	1,000	3,500
01-438-251	Road Repair - Public Works	997	1,500	1,861	1,800
01-438-380	Rental Equipment - Public Work	0	500	500	500
01-438-451	PA One Call System	1,058	1,000	1,015	1,000
01-438-452	Satellite Subscription Service	3,720	3,900	3,816	3,900
Subtotal (438) Rd & Bridge Maintenance:		6,176	10,400	8,192	10,700
<u>(439) Highway Construction</u>					
01-439-100	Street Construction	441,212	300,000	512,000	300,000
01-439-200	Stormwater Repairs	0	100,000		100,000
Subtotal (439) Highway Construction:		441,212	400,000	512,000	400,000
<u>(446) Stormwater Management/MS4 Requirements</u>					
01-446-200	NPDES/MS4 Permit	1,000	1,000	2,500	2,500
Subtotal (446) Stormwater Management		1,000	1,000	2,500	2,500
<u>(450) Historical Commission</u>					
01-450-000	Historical Commission Expenses	1,287	5,000	4,000	5,000
01-450-050	Brandywine Battlefield Heritage			3,382	-
01-450-100	Minnaci Property	0	10,000	6,540	5,000
01-450-200	Huey Property Maintenance	10,780	-	502	
Subtotal (450) Historical Commission		12,067	15,000	14,424	10,000

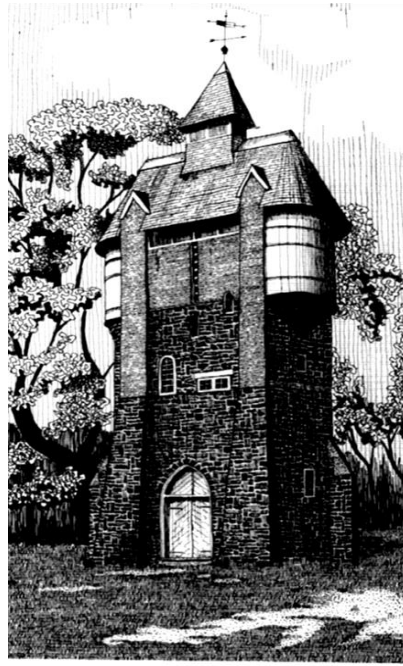
		General Fund Expenditures 2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
<u>(451) Cultural & Recreation Administration</u>					
01-451-000	Park & Recreation Commission	308	5,000	1,500	5,000
01-451-020	Special Tourism Mktg Initiative	1,345	6,500	-	
01-451-100	Westtown Days	0	10,000	7,933	10,000
Subtotal (451) Park & Recreation:		1,653	21,500	9,433	15,000
<u>(454) Township Parks</u>					
01-454-240	General Park Expense	2,042	9,000	3,000	5,000
01-454-250	Park Supplies	4,748	3,000	5,000	4,000
01-454-251	Special Park Projects	10,100	13,000	25,000	15,000
01-454-260	Park Tool & Equip Purchase	1,067	1,500	1,500	1,500
01-454-370	Park Equip Repair & Operat	1,345	2,000	2,500	2,000
01-454-380	Equipment Rental	5,907	3,000	8,000	6,000
01-454-450	Parks - Lawn Maintenance	1,759	2,500	2,500	2,500
01-454-500	Park Water Usage	1,737	1,700	1,800	1,800
01-454-600	Community Garden - Shared Cost	1,821	1,000	3,123	3,000
Subtotal (454) Township Parks:		30,526	36,700	52,423	40,800
<u>(456) Libraries</u>					
01-456-000	Libraries	11,000	11,000	11,000	11,000
Subtotal (456) Libraries:		11,000	11,000	11,000	11,000
<u>(460) Community Development</u>					
01-460-100	Environmental Advisory Council		-	292	7,000
Subtotal (460) Community Development			-	292	7,000
<u>(461) Conservation of Natural Resources</u>					
01-461-000	Forestry Management	6,000	20,000	20,000	20,000
01-461-330	Tyson Park Special Maintenance	5,981	10,000	7,225	10,000
01-461-340	Tyson Park Phase 2 (trail-parking)	1,638	-	-	-
01-461-350	CADMUS Renewable Energy Plan	1,931	-	-	-
Subtotal (461) Conservation of Natural Resources:		15,549	30,000	27,225	30,000

		General Fund Expenditures 2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
<u>(462) Community Develop Housing</u>					
01-462-000	Community Development	300	600	600	1,550
Subtotal (462) Community Development:		300	600	600	1,550
<u>(480) Miscellaneous</u>					
01-480-000	Miscellaneous Expenditures	0	500	500	500
01-480-100	Bank Charges	491	500	800	800
01-480-410	Release Agreement-ArborviewHOA			3,500	-
Subtotal (480) Miscellaneous:		491	1,000	4,800	1,300
<u>(484) Workers Compensation Insurance</u>					
01-484-354	Workers Compensation Insurance	36,734	40,000	31,980	40,000
Subtotal (484) Workers Comp Insurance:		36,734	40,000	31,980	40,000
<u>(486) Insurance and Benefits</u>					
01-486-100	General Liability Insurance	21,959	25,000	21,142	23,000
01-486-200	Admin Bldg Property Insurance	3,186	3,500	3,503	3,600
01-486-210	PW Garage Property Ins	7,746	8,800	8,543	8,800
01-486-220	Mansion/Park Property Ins	8,154	8,500	9,345	9,500
01-486-230	Traffic Signal Property Ins	2,513	2,550	2,875	3,000
01-486-240	Contractor Equip/Debris Remove	1,571	1,600	1,175	1,300
01-486-250	Auto Physical Damage Property	6,117	6,400	6,125	6,800
01-486-300	Automobile Liability Insurance	5,488	8,000	5,827	7,500
01-486-310	Auto Insurance Claim/Deductible	4,536	3,000	-	3,000
01-486-400	Public Officials Liability	10,480	12,000	9,863	12,000
01-486-401	Bonds-Treasurer's/Other	2,075	3,500	3,160	3,500
Subtotal (486) Insurance & Benefits:		73,825	82,850	71,558	82,000
<u>(487) Employee Benefits</u>					
01-401-100	General Fund Payroll *****	613,225	689,515	650,000	743,761
01-405-115	Office Clerical/Part Time	-	12,000	12,000	15,463
01-430-115	Public Works Seasonal Payroll	144	10,000	2,500	12,000
01-430-180	Public Works Overtime	2,246	5,000	-	5,000

		General Fund Expenditures 2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
01-400-1xx	Payroll Taxes	56,199	62,545	55,000	68,031
01-487-152	Employee(s) Benefits (Leaves)	71,057	82,850	80,450	87,821
01-487-153	Insurance (Life,AD&D,LTD,STD)	11,918	15,000	13,000	13,000
01-487-154	Dental Insurance (Empl)	2,311	5,500	5,030	5,500
01-487-155	Vision Reimbursement	1,870	5,000	5,000	5,000
01-487-156	Health/Hospital Insurance	70,301	78,000	63,948	78,000
01-487-157	HRA - PrimePay	13,199	15,000	15,000	15,000
01-487-158	HCA Plan Fees	1,303	1,500	1,361	1,500
01-487-159	Healthcare Reimbursement	15,546	14,400	15,550	17,800
01-487-160	Employer Contribution to Pension	53,521	60,000	53,521	60,000
01-487-161	Cell Phone Reimbursement	940	1,800	2,080	3,120
01-487-500	On-Lot Staff Insurance	6,394	7,000	3,500	3,500
Subtotal (487) Employee Benefits:		920,175	1,065,110	977,940	1,134,496
<u>(491) Refunds of Prior Year Revenues</u>					
01-491-010	RE Tax Refund	1,284	2,500	2,500	2,500
01-491-013	Reimbursable Tax Payments	11,192	12,000	11,192	12,000
01-491-090	State Aid-Pension Excess	22,120	23,000	22,120	20,000
01-491-100	Miscellaneous Reimbursement	2,387	1,500	500	1,500
Subtotal (491) Refunds of Prior Yr Revenues:		36,983	39,000	36,312	36,000
<u>(492) Interfund Operating Transfers</u>					
01-492-020	Transfer to Capital Projects	0	-	21,000	82,400
01-492-030	Transfer to Capital Reserve/WEGO Police (410)	-	-	-	-
01-492-035	Transfer to Capital Future Reserve	248,539	30,000	-	165,000
01-492-200	Transfer to Debt Svc/WEGO Series 2012 Police (410)	-	-	-	-
01-492-300	Transfer to Debt Svc /Series 2021	180,000	180,000	180,000	148,111
01-492-400	Transfer to Capital Repl Reserve	25,000	25,000	25,000	50,000
Subtotal (492) Interfund Operating Transfers:		453,539	235,000	226,000	445,511
Total General Fund Expenditures		7,786,129	7,181,173	7,865,519	7,491,785
Total GENERAL FUND Revenues:		7,510,884	7,048,444	7,505,361	7,491,785
Total GENERAL FUND Expenditures:		7,786,129	7,181,173	7,865,519	7,491,785
Total GENERAL FUND Balance		(275,245)	(132,729)	(360,159)	0

Westtown Township

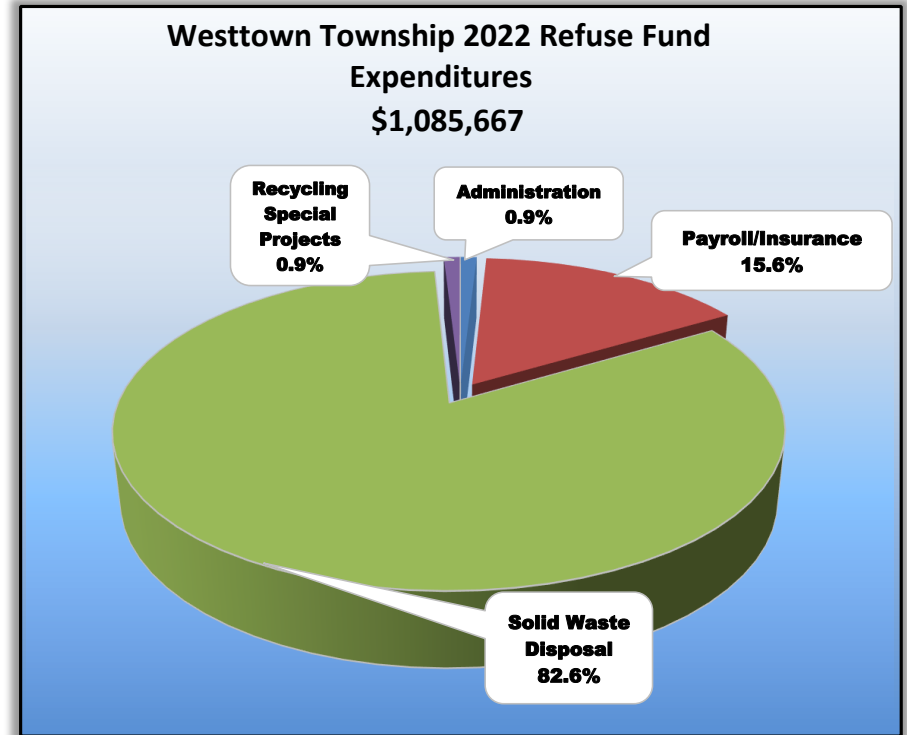
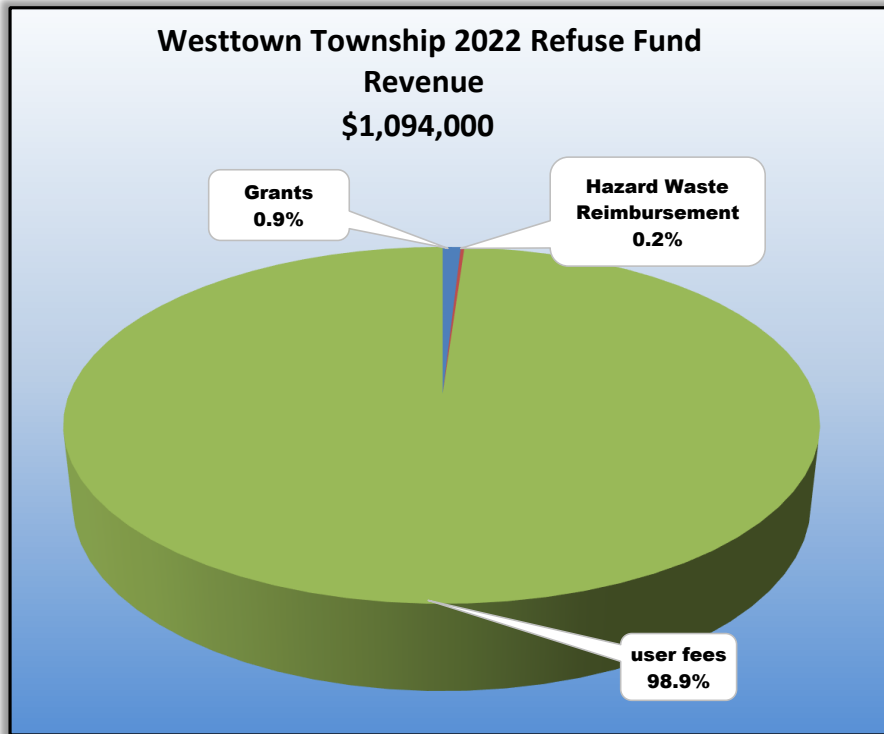
2022 State Liquid Fuels Fund Budget



**State Highway Aid Fund
Revenue and Expenditures**

	2020 Actual	2021 Budget	Estimate 12/31/21	2022 Proposed Budget
<i>State Highway Aid Fund Revenue</i>	35,667	31,878	31,878	94,831
(341) Interest Earnings				
35-341-000 Interest Earnings	82	200	30	50
(355) State Shared Revenues				
35-355-000 Liquid Fuels	384,050	346,107	355,843	351,170
35-355-060 Turnback Allocation	7,080	7,080	7,080	7,080
Total Highway Aid Fund Revenue	426,878	385,265	394,831	453,131
 <i>State Highway Aid Fund Expenditures</i>				
(439) Highway Construction				
35-439-610 Street Construction	395,000	300,000	300,000	400,000
Subtotal (439) Highway Construction:	395,000	300,000	300,000	400,000
(492) Interfund Operating Transfers				
35-492-100 Transfer to Fund Balance		53,387		
Total Highway Aid Fund Expenditures:	395,000	353,387	300,000	400,000
 Total HIGHWAY AID FUND Revenue	426,878	385,265	394,831	453,131
Total HIGHWAY AID FUND Expenditures	395,000	353,387	300,000	400,000
Total HIGHWAY AID FUND Fund Balance	31,878	31,878	94,831	53,131

Fiscal Year 2022 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**

		2020 Actual	2021 Budget	2021 Y/E Projection	2022 Proposed Budget
<u>(355) State Shared Revenues</u>					
09-355-020	DER Grant - Recycling	0	10,000	21,172	10,000
Subtotal State Revenue		0	10,000	21,172	10,000
<u>(395) Reimbursements</u>					
09-395-205	Hazard Waste Reimburse	2,080	2,500	2,079	2,000
Subtotal Reimbursements		2,080	2,500	2,079	2,000
<u>(364) Sanitation/Trash/Recycling Fee</u>					
09-364-300	Solid Waste Collection	1,058,902	1,062,000	1,047,000	1,067,000
09-364-400	Delinquent UB Collections	16,880	25,000	15,000	15,000
Subtotal (364) Trash/Recycling:		1,075,781	1,087,000	1,062,000	1,082,000
Total Refuse Revenue		1,077,861	1,099,500	1,085,251	1,094,000

**Refuse Fund
Expenditures**

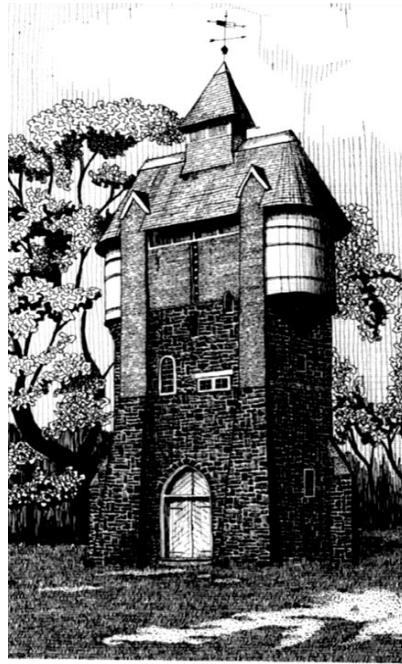
	2020 Actual	2021 Budget	2021 Y/E Projection	2022 Proposed Budget
(401) Refuse Wages				
09-401-000 Administration Refuse Payroll	105,889	119,075	109,256	136,709
09-401-161 Refuse Payroll Taxes	8,331	9,109	8,300	10,458
09-487-156 Refuse Benefits	17,340	23,000	21,175	22,000
Subtotal (401-487) Wage & Benefits	131,559	151,184	138,731	169,167
(404) Solicitor				
09-404-500 Delinquent Collection Legal Fees	1,760	4,000	2,500	2,000
Subtotal (404) Solicitor	1,760	4,000	2,500	2,000
(406) General Government Administration				
09-406-360 Municipality Credit Card Fees	7,038	7,500	7,500	8,000
Subtotal (406) Gen Gov't Admin	7,038	7,500	7,500	8,000
(426) Recycling				
09-426-100 Recycling - Special Projects	2,247	16,000	6,000	10,000
Subtotal (426) Recycling:	2,247	16,000	6,000	10,000
(427) Solid Waste Collect/Disposal				
09-427-100 Solid Waste Collect/Contracted	458,000	537,600	537,600	623,000
09-427-120 Solid Waste Tipping Fees	259,314	265,000	255,000	265,000
09-427-140 Solid Waste Collection/Gen	319	1,500	1,500	1,500
09-427-150 Solid Waste UB & Postage	6,428	7,000	6,500	7,000
Subtotal (427) Solid Waste:	724,061	811,100	800,600	896,500

**Refuse Fund
Expenditures**

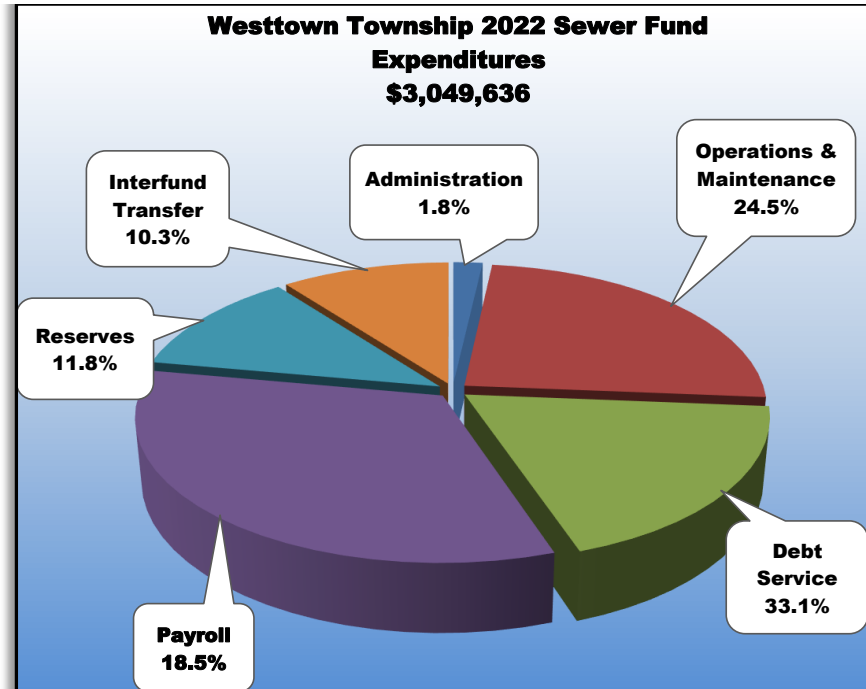
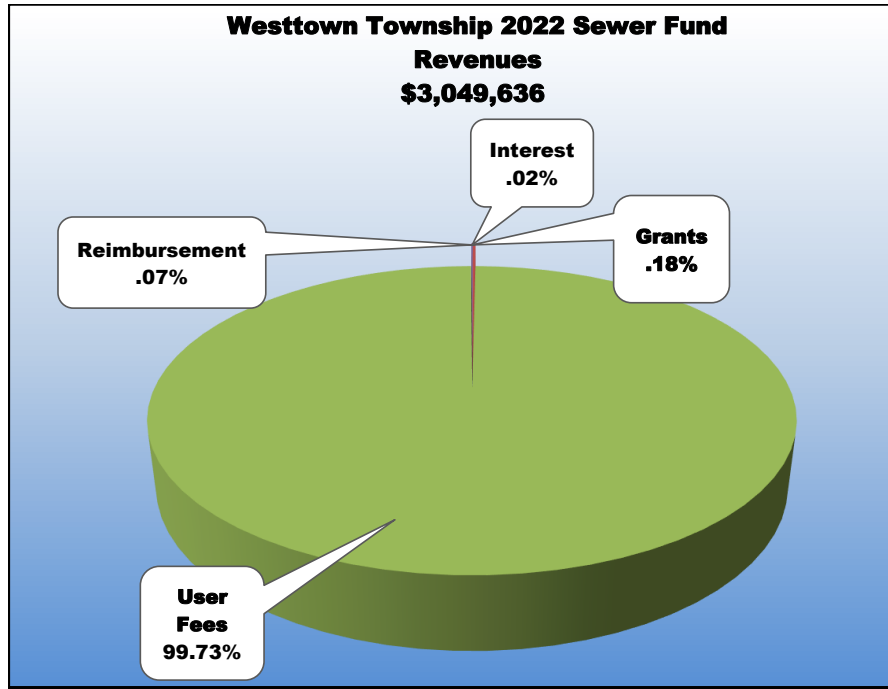
	2020 Actual	2021 Budget	2021 Y/E Projection	2022 Proposed Budget
<u>(492) Interfund Operating Transfer</u>				
09-492-000 Transfer to WW Fund/Delinq.Collections		-		
* 09-492-010 Transfer to Fund Balance		109,716		
Subtotal (492) Interfund Transfer	-	109,716	-	-
Total Solid Waste Collection Expenses	866,665	1,099,500	955,331	1,085,667
Total Solid Waste Revenue	1,077,861	1,099,500	1,085,251	1,094,000
Total Solid Waste Expenses	866,665	1,099,500	955,331	1,085,667
Total Solid Waste Fund Balance	211,196	-	129,920	8,333

Westtown Township

2022 Sewer Fund Budget



Fiscal Year 2022 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**

	2020 Actual	2021 Budget	2021 Y/E Projection	2022 Proposed Budget
<u>(341) Interest Earnings</u>				
08-341-000 Interest Earnings	1,294	1,000	275	515
Subtotal (341) Interest Earnings	1,294	1,000	275	515
<u>(354) State Capital & Operating Grants</u>				
08-354-100 PA Small Water & Sewer Grant	0	0	0	0
08-354-200 Act 537 Plan Reimbursement (50%)	0	55,387	49,848	5,500
Subtotal (354) Grants	0	55,387	49,848	5,500
<u>(361) Twp Sales/Charges for Service</u>				
08-361-601 UB Returned Check Fee	65	100	60	100
<u>(364) Sanitation/Sewage Charges</u>				
08-364-110 Sewage Tapping Fee /WCC	2,930	8,790	2,930	58,595
08-364-111 Sewage Tapping Fee/ W.Goshen	25,313	15,820	25,313	63,280
08-364-115 Sewer Inspection-Residential	0	2,000	0	3,000
08-364-120 Sewer User Fees Not Metered	2,483,902	2,500,000	2,495,687	2,500,000
08-364-122 Sewer Fees-Club Swim Pool	1,640	1,640	1,640	1,640
08-364-123 Sewer Fees-Pool Club House	1,640	1,640	1,640	1,640
08-364-124 Commercial Sewer Fees Metered	240,380	273,700	275,556	275,000
08-364-125 Westtown Sch Meter Usage	68,268	80,500	99,655	100,000
08-364-130 Admin Fee WT Sch Pump Station	1,200	1,200	1,200	1,200
08-364-135 Thornbury Twp CC Maint Fee	1,600	1,600	1,600	1,600
08-364-500 Delinquent Sewer Collections	39,386	55,250	35,000	35,566
Subtotal (364) Sanitation	2,866,259	2,942,140	2,940,221	3,041,521
<u>(380) Miscellaneous Revenue</u>				
08-380-000 Reserve Appropriation	0	3,019	0	
Subtotal (390) Misc Revenue	0	3,019	0	0

**Sewer Fund
Revenue**

	2020 Actual	2021 Budget	2021 Y/E Projection	2022 Proposed Budget
<u>(395) Refunds & Reimbursements</u>				
08-395-100 Miscellaneous Refunds	0	500	380	500
08-395-200 Miscellaneous Reimbursement	0	500	0	500
08-395-700 Developers Reimbursements	0	1,000	1,500	1,000
Subtotal (395) Refunds & Reimbursements:	0	2,000	1,880	2,000
Total Sewer Revenue	2,867,617	3,003,646	2,992,284	3,049,636

**Sewer Fund
Expenditures**

		2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
<u>(401) Executive</u>					
08-401-000	WW General Expense	0	500	150	500
08-401-210	WW - Office Supplies	319	350	320	350
08-401-241	WW - Training & Information	1,577	2,000	1,600	2,000
08-401-341	WW Advertising	0	500	100	200
08-401-342	WW Printing	0	100	0	100
Subtotal (401) Executive:		1,896	3,450	2,170	3,150
<u>(404) Legal Services</u>					
08-404-310	WW Legal - WCC	0	2,500	200	1,000
08-404-314	WW Legal - West Goshen	0	3,000	0	1,000
08-404-500	WW Delinquent Collection Legal Fees	1,760	4,000	2,500	2,000
Subtotal (404) Legal Services:		1,760	9,500	2,700	4,000
<u>(406) General Government Admin</u>					
08-406-100	TMDL Coalition	5,362	7,500	1,245	2,500
08-406-200	NPDEs Permit	500	7,000	7,000	7,000
08-406-225	Daily Discharge Capacity Fee	638	700	638	700
08-406-360	Municipal Credit Card Fees	7,103	7,500	7,500	7,500
08-406-500	Chapter 302-WW Opr Cert Fee	165	300	165	300
08-406-800	Aqua Sewer Billing Fee	300	300	300	300
Subtotal (406) General Govt Admin:		14,068	23,300	16,848	18,300
<u>(407) Networking Services</u>					
08-407-215	WW Computer/Svcs/Support	0	500	500	500
Subtotal (407) Networking Services		0	500	500	500
<u>(408) Engineering</u>					
08-408-000	WW Engineering - General	2,437	2,000	2,000	2,000
08-408-100	Sewer Rate Study	945	5,000	5,000	0

**Sewer Fund
Expenditures**

		2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
08-408-150	Tapping Fee Study	1,365	1,500	1,500	1,500
08-408-313	WW Engineering-WCC	11,883	25,000	7,500	15,000
08-408-314	WW Engineering - W.Goshen	2,541	20,000	5,000	5,000
08-408-315	WW Forcemain Relocation/OakbourneRD E	0	0	0	0
08-408-320	Kirkwood PS (2018= Design) (2019 Const A	872	0	1,000	0
08-408-321	PGPS -DEP Permits & Grant Application	882	0	1,000	0
08-408-322	Ponds Edge Rd Sliplining	181	0	200	0
08-408-400	WW Engr Due From Developer	6,197	5,000	5,000	5,000
Subtotal (4008) Engineering:		27,303	58,500	28,200	28,500
<u>(429) Wastewater Collection/Treatment</u>					
08-429-240	Administration & Billing - WCC	8,008	7,500	7,500	7,500
08-429-244	WW Supplies - WCC	4,245	10,000	7,500	5,000
08-429-245	WW Supplies - Kirkwood Pump Station	94	500	200	500
08-429-246	WW Supplies - Pleasant Gr Pump Station	197	1,000	500	1,000
08-429-247	WW Supplies - Rustin Pump Station	408	1,000	500	1,000
08-429-251	WW Supplies - WG	73	1,000	200	1,000
08-429-260	WW Tool Purchases	0	500	500	500
08-429-261	WW Tool/Equipment Rental	0	500	500	500
08-429-320	WW Telephone	604	800	670	800
08-429-344	Act 537 Sewage Facilities Plan-Preliminary	53,681	55,000	54,400	0
08-429-345	Chapter 94 Report	8,164	8,500	9,191	10,500
08-429-360	WW Utilities - WCC	52,072	55,000	52,800	50,000
08-429-361	Utilities - Pleasant Grv Pump Station	11,642	15,000	12,000	15,000
08-429-362	Utilities-Trellis Lane	2,290	3,000	2,500	3,000
08-429-363	Utilities-Sage Lane	1,767	2,000	2,000	2,000
08-429-364	Utilities-Ltl Shiloh Rd	314	400	320	400
08-429-365	Utilities-ArborView Pump Station	2,683	3,000	2,900	3,000
08-429-366	Utilities-Kirkwood Pump Station	2,564	3,600	2,900	3,600
08-429-367	Utilities-Thorne @ Maple	314	400	350	400
08-429-368	Utilities-Rustin PS	4,032	5,000	5,000	5,000
08-429-373	Treatment - WG (Goose Creek)	228,036	250,000	230,000	250,000
08-429-374	Equipment Repair - WCC	0	45,000	25,000	45,000

**Sewer Fund
Expenditures**

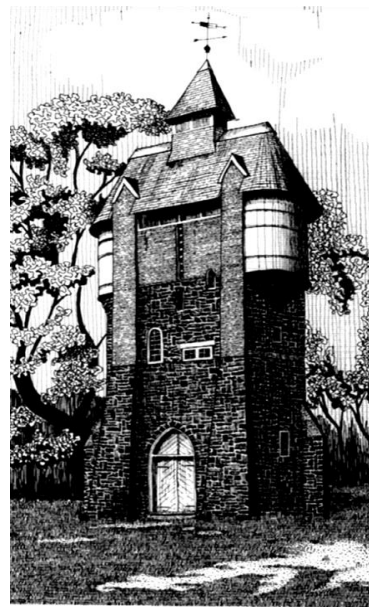
		2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
08-429-375	Equipment Repair - WG	0	5,000	5,000	5,000
08-429-376	Operation & Maintenance - WCC	96,868	180,000	85,000	85,000
08-429-377	Operation & Maintenance - WG	26,319	20,000	17,000	15,000
08-429-378	Op & Maint - Pleasant Grove PS	10,460	65,000	10,000	15,000
08-429-379	Op & Maint - Rustin PS	15,616	5,000	9,500	10,000
08-429-380	Ashbridge Pump Station(WG)	1,718	1,500	1,500	2,500
08-429-381	Op & Maint - ArborView PS	0	3,000	3,000	3,000
08-429-382	Op & Maint - Kirkwood PS	4,132	1,000	6,500	5,000
08-429-450	Alarm System Monitoring - WCC	18,789	20,500	20,500	20,000
08-429-451	Alarm System Monitoring - WG	10,052	12,000	10,052	10,000
08-429-452	Sludge Hauling Contract	38,255	35,000	32,000	32,000
08-429-455	Sewer Line Flush/Televise	0	5,000	5,000	5,000
08-429-600	W.Goshen Sewer Capital Costs	0	0	19,631	10,000
08-429-650	Kirkwood PS Construction - Grant	0	0	0	0
08-429-750	Equipment Purchase - WCC	0	15,000	3,000	3,000
08-429-750	F-450 Utility Truck WWTP	0	0	0	120,000
08-429-751	Equipment Purchase - WG	0	1,000	1,000	1,000
Subtotal (429) WW Collection/Treatment:		603,400	837,700	646,114	747,200
<u>(484) Workers Compensation Insurance</u>					
08-484-100	Workers Compensation	12,245	15,000	10,660	15,000
Subtotal (484) Workers Compensation Ins:		12,245	15,000	10,660	15,000
<u>(486) Insurance and Benefits</u>					
08-486-100	WW General Liability Insurance	17,254	20,000	16,612	20,000
08-486-200	WW Property Insurance	5,039	6,000	5,207	6,000
08-486-300	WW Automobile Liability	3,658	5,000	3,885	5,000
08-486-400	WW Public Officials Liability	6,986	8,000	6,575	8,000
Subtotal (486) Insurance & Benefits:		32,938	39,000	32,279	39,000

**Sewer Fund
Expenditures**

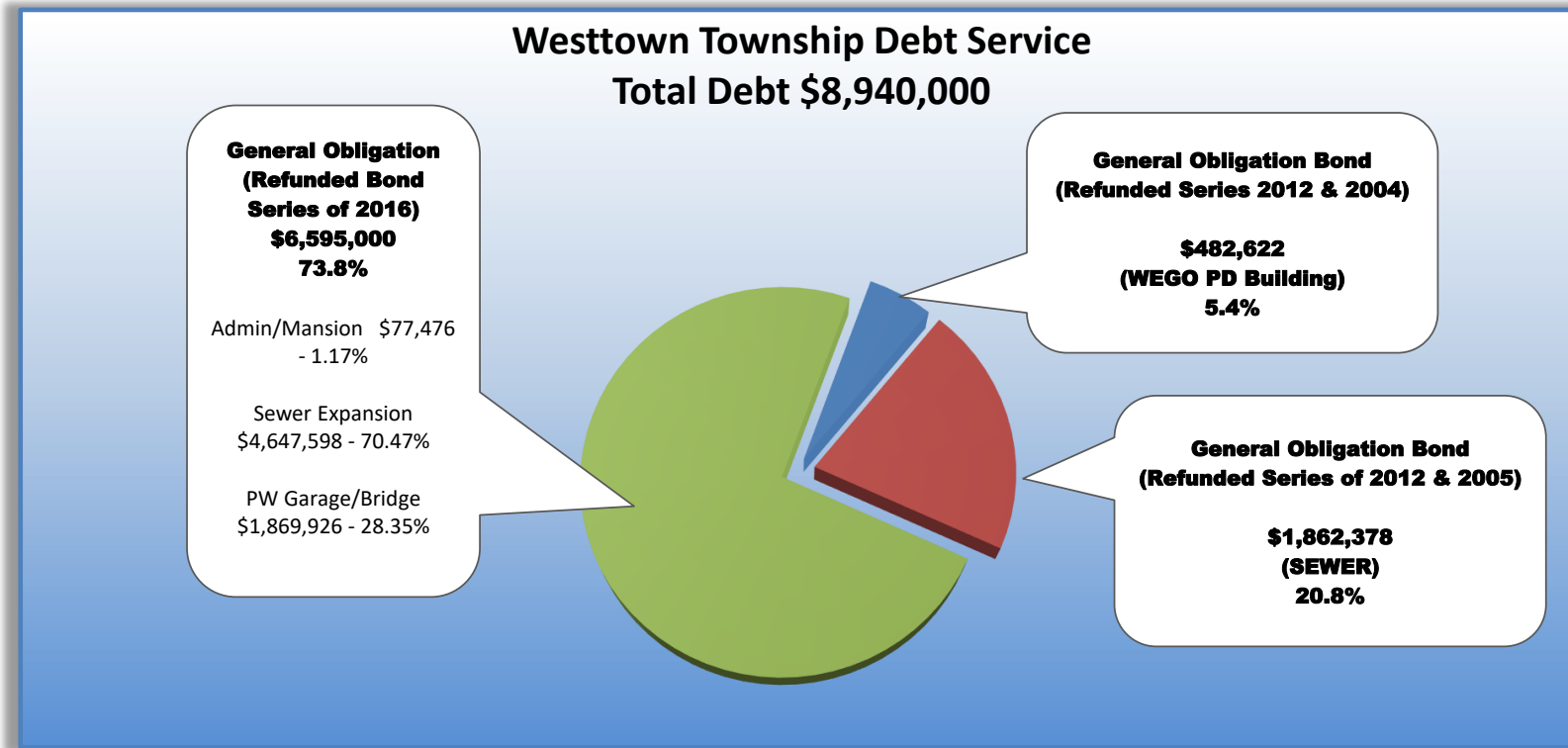
	2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
<u>(487) Employee Benefits</u>				
08-401-100 WW Admin/Plant Wages	294,834	367,391	323,000	388,765
08-400-xxx WW Payroll Taxes	25,036	28,905	28,137	31,693
08-429-172 Holiday Pay	7,644	8,500	8,500	8,840
08-429-176 Employee(s) Benefits (Leaves)	10,378	12,000	15,000	12,480
08-429-177 Sick Time	-	3,000	2,000	3,120
08-429-180 Over Time	2,628	1,500	3,000	5,000
08-487-153 Insurance (Life,AD&D,LTD,STD)	6,446	7,800	7,630	8,500
08-487-154 Dental Insurance (Empl)	485	1,000	862	1,000
08-487-155 Vision Reimbursement	1,322	2,600	2,500	2,600
08-487-156 Health/Hospitalization Insurance	49,848	49,000	48,534	49,000
Subtotal (487) Employee Benefits:	398,621	481,696	439,163	510,998
<u>(492) Interfund Operating Transfers</u>				
08-492-100 Transfer to Debt Svc/GO Series 2012	360,000	350,000	360,000	
08-492-180 Transfer To Capital Projects	175,000	170,000	170,000	315,000
08-492-200 Transfer to Sewer Capital Reserve	360,000	360,000	360,000	360,000
08-492-300 Transfer to Debt Svc/GO Series 2016	660,000	655,000	660,000	1,007,988
Subtotal (492) Interfund Operating Transfers:	1,555,000	1,535,000	1,550,000	1,682,988
Total Sewer Fund Expenses	2,647,230	3,003,646	2,728,634	3,049,636
Total SEWER FUND Revenues:	2,867,617	3,003,646	2,992,284	3,049,636
Total SEWER FUND Expenditures:	2,647,230	3,003,646	2,728,634	3,049,636
Total SEWER FUND Fund Balance	220,388	(0)	263,650	0

Westtown Township

2022 Debt Service Fund



Fiscal Year 2022 Debt Service Budget



	Original Issue	Balance 12/31/2021	Balance 12/31/2022	Avg Coupon 2022 Rate
<u>General Obligation Bond Series of 2021</u>				
General Fund				
Police Building (Refunded GO 2012 /GO 2004)				
Westtown Portion	\$1,555,000	\$259,495	\$131,790	2.00%
East Goshen Portion	\$1,360,000	\$223,127	\$113,653	2.00%
General Fund (Mansion Roof/Tower) GO 2016	\$125,000	\$77,476	\$68,000	2.00%
General Fund (PW Garage/Bridge)Refunded 2016	\$2,535,000	\$1,869,926	\$1,761,641	2.00%
Total General Fund Debt	\$5,575,000	\$2,430,024	\$2,075,084	
Wastewater Fund				
Sewer Revenue (Refunded GO 2012/GO 2005)	\$4,475,000	\$1,862,378	\$1,554,557	2.00%
Sewer Fund (Refunded GO 2016/GO 2006)	\$5,896,830	\$4,647,598	\$4,120,299	2.00%
Total Wastewater Debt	\$10,371,830	\$6,509,976	\$5,674,856	
Total Debt (P&I)	\$15,946,830	\$8,940,000	\$7,749,940	

**Debt Service Fund
Revenue**

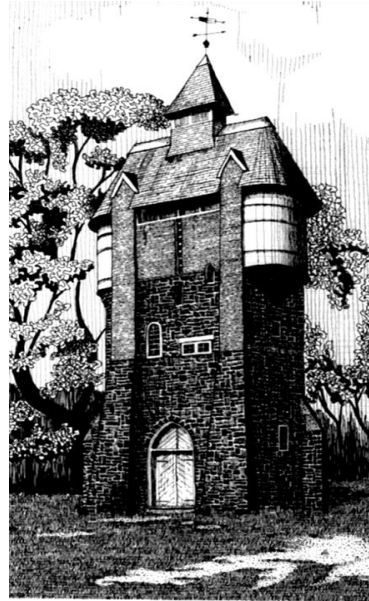
	2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
(341) Interest Earnings				
23-341-100 Series 2012 (2004 WEGO)	63	50	75	50
23-341-500 Series 2012 (2005 Sewer)	148	125	175	125
23-341-600 Series 2016 (2006 Sewer Expansion)	293	250	300	250
Subtotal (341) Interest Earnings	505	425	550	425
(360) Debt Service Revenue				
23-360-000 E.Goshen-WEGO Debt Svc Pymt	125,047	125,048	126,772	122,501
Subtotal (360) Debt Svc Revenue	125,047	125,048	126,772	122,501
(392) Interfund Transfers				
23-392-000 Transfer from Fund Balance				1,575
23-392-010 General Fund GO12 (2004 WEGO)	144,000	144,000	144,000	142,900
23-392-030 General Fund DS GO Series 2021	180,000	180,000	180,000	148,111
23-392-080 Sewer Fund DS GO Series 2021	1,020,000	1,020,000	1,020,000	1,007,988
Subtotal (492) Interfund Transfers	1,344,000	1,344,000	1,344,000	1,300,574
Total Debt Service Revenue	1,469,552	1,469,473	1,471,322	1,423,500

**Debt Service Fund
Expenditures**

		2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
(471) Debt Principal					
23-471-500	GO Bond 2012 Principal	535,000	550,000	535,000	
23-471-600	GO Bond 2016 Principal	655,000	670,000	655,000	
23-471-700	GO Bond 2021 Principal				1,190,000
Subtotal (471) Debt Principal		1,190,000	1,220,000	1,190,000	1,190,000
(472) Debt Interest					
23-472-500	GO Bond 2012 Interest	80,781	71,560	80,923	
23-472-600	GO Bond 2016 Interest	181,397	161,925	181,575	
23-472-700	GO Bond 2021 Interest				231,500
Subtotal (472) Debt Interest		262,178	233,485	262,498	231,500
(475) Miscellaneous/Fiscal Agent Fees					
23-475-200	Fiscal Agent Fees GO 2012	500	1,000	1,000	1,000
23-475-300	Fiscal Agent Fees GO 2016	500	1,000	1,000	1,000
Subtotal Miscellaneous		1,000	2,000	2,000	2,000
(492) Interfund Operating Transfers					
23-492-000	Transfer to Fund Balance		13,988		
23-492-010	Transfer to General Fund	0	0	5,320	
Subtotal Interfund Transfers		0	13,988	5,320	0
Total Debt Svc Expenditures		1,453,178	1,469,473	1,459,818	1,423,500
Total DEBT SERVICE FUND Revenues		1,469,552	1,469,473	1,471,322	1,423,500
Total DEBT SERVICE FUND Expenditures		1,453,178	1,469,473	1,459,818	1,423,500
Total DEBT SERVICE FUND Fund Balance		16,374	0	11,504	(0)

Westtown Township

2022 Capital Reserve Fund



**Capital Reserve Fund
Revenue**

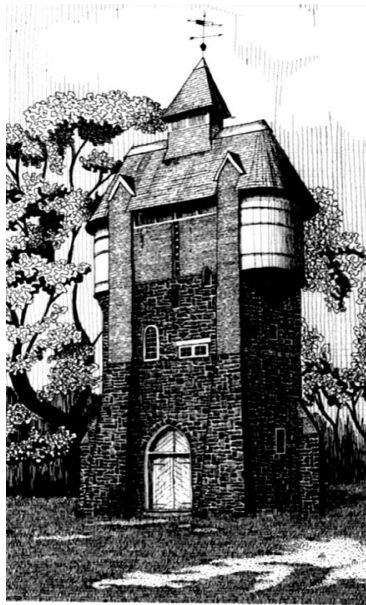
		2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
(341) Interest Earnings					
30-341-000	Capital Reserve Investments	17,349	16,000	18,000	16,000
30-341-100	Capital Reserve Cash Acct	1,675	1,500	1,670	1,500
30-341-200	Univest Bank MM Interest		0	5,045	7,800
30-343-000	Realized Gains/Losses	(432)		(125)	0
Subtotal (341) Interest Earnings		18,592	17,500	24,590	25,300
(380) Miscellaneous Revenue					
30-380-000	Reserve Appropriation				1,520,565
30-380-001	CR CC Rewards			21,000	
Miscellaneous Revenue			0	21,000	1,520,565
(392) Interfund Transfers					
30-392-023	Transfer from Debt Service	0			
30-392-030	GF Capital Reserve	180,000	180,000	180,000	180,000
30-392-080	Wastewater Capital Reserve	360,000	360,000	360,000	360,000
30-392-300	Transfer from, GF (Capital Rsv)	249,175	25,000	25,000	25,000
30-392-400	Transfer from GF- Infrastructure/Windfall	24,364	0		0
Subtotal (392) Interfund Transfers		813,539	565,000	565,000	565,000
Total Capital Reserve Revenue		832,131	582,500	610,590	2,110,865

**Capital Reserve
Expenditures**

		2020 Actual	2021 Adopted Budget	2021 Y/E Projection	2022 Proposed Budget
(475) Fiscal Agent Fees					
30-475-100	Fiscal Agent Fees	10,967	12,000	4,500	
30-480-200	Univest Bank Fees		0		
(492) Interfund Transfers					
30-492-018	Transfer to Capital Projects/WCC Sewer CIP		791,900	538,000	738,000
30-492-018	Transfer to Capital Projects/WGSA CIP	576,000	576,000	576,000	628,965
30-492-018	Transfer to Capital Projects/PG PS Design		0		0
30-492-020	Transfer to Capital Projects/Oakbourne Mansion	56,255	0		85,000
30-492-020	Transfer to CR/MS4 Projects		37,250	37,250	82,400
30-492-019	Transfer to Capital Projects/SoNew Bridge	35,000	175,000	140,400	0
30-492-020	Transfer to Capital Projects/Parks/Admin	275,000	10,000		576,500
Subtotal (492) Interfund Transfers		942,255	1,590,150	1,291,650	2,110,865
Total Capital Reserve Expenditures		953,222	1,602,150	1,296,150	2,110,865
Total CAPITAL RESERVE Revenue		832,131	582,500	610,590	2,110,865
Total CAPITAL RESERVE Expense		953,222	1,602,150	1,296,150	2,110,865
Total CAPITAL RESERVE FUND BALANCE		(121,091)	(1,019,650)	7,159,943	0

Westtown Township

2022 Capital Projects Fund



**Capital Projects Fund
Revenue**

	2020 Actual	2021 Adopted	2021 Y/E Projection	2022 Proposed Budget
(341) Interest Earnings				
18-341-000 Interest	108	50	45	50
(343) Miscellaneous Revenue				
18-380-001 Credit Card Rewards	20,000	20,000	21,000	20,000
(354) Capital & Operating Grants				
18-354-070 Greenways, Trails & Recreation Grant (MPP)	0	0	0	100,000
18-354-080 CFA Watershed Restoration Grant (Sage Rd)	0	0	0	100,000
	0	0	0	200,000
(392) Interfund Transfers				
18-392-020 GF Operating Transfer/MS4 Projects	0	37,250	0	133,000
18-392-030 Cap Reserve Transfer/Park Projects/Gov't Bldgs Cap Reserve Transfer/ Park Contingency	331,255	10,000	275,000	165,000
18-392-040 CR to CP (So New Street Bridge)	35,000	175,000		311,263
18-392-080 Transfer From WW CIP-WGSTP	576,000	576,000	576,000	628,965
18-392-080 Cap Reserve Transfer/Sewer Capital Improvement	175,000	791,900	578,000	795,000
	1,117,255	1,590,150	1,429,000	2,033,228
Total Capital Projects Revenue	1,137,363	1,610,200	1,450,045	2,253,278

Capital Projects Fund Expenditures

		2020 Actual	2021 Adopted	2021 Y/E Projection	2022 Proposed Budget
(408) Engineering/Architecture/Landscape					
18-408-312	Oakbourne Rd Bridge/Construction Engr	16,480	0	16,480	0
18-408-300	MS4 Engineering Services/Sage Road Retrofit		37,250	35,448	32,400
18-408-400	Pleasant Grove PS/Design Only	1,527	0	0	0
18-408-450	Collection System Repair/Const Engr (Ponds Edge)	5,240	56,600	37,630	0
18-408-500	Collection System Repair/Const Engr (Spot Repairs)	14,633	51,300	51,300	57,000
18-408-610	So New St Bridge - Construction Engr	23,746	25,000	25,000	0
18-408-620	Mansion Structural Analysis	47,867	0	12,000	25,000
18-408-650	Master Park Plan Design/Permits/Surveys				435,000
		109,493	170,150	177,858	549,400
(409) General Government Buildings					
18-409-605	Mansion/Carriage House /Gate House Restorations	263,031	0	0	60,000
		263,031	0	0	60,000
(429) Collection System Capital Improvement Program					
18-429-300	Collection System Infracture Repairs (Spot)	457	300,000	500	325,000
18-429-500	WGSA Capital Construction	575,931	576,000	575,931	628,965
	WCC Plant Painting Project				350,000
	Wild Goose Pump Station Control Panel				35,000
	Sage Road Manhole Lining				28,000
18-429-603	Collection System Repair Capital Const (Ponds Edge)	0	384,000	298,280	
18-429-605	Oakbourne Rd Bridge Force Main Construction	0	0	0	0
		576,388	1,260,000	874,711	1,366,965
(438) Maintenance/Repairs - Roads & Bridges					
18-438-305	Oakbourne Rd Bridge Construction	15,165	0	0	0
18-438-610	So New Street Bridge - Construction	0	150,000	128,571	0
		15,165	150,000	128,571	0
(446) Storm Water Management/MS4					
18-436-100	Radley Run Stream Restoration BRCA-So New St.				50,000
18-436-200	Sage Road Basin Retrofit				150,413
					200,413
(454) Township Parks					
18-454-000	Larchbourne Park Playground				56,500
18-454-000	Special Park Projects - Master Plan Grant App Phase 1 Construction	0	10,000	22,500	20,000
		0	10,000	22,500	76,500

Capital Projects Fund Expenditures

	2020 Actual	2021 Adopted	2021 Y/E Projection	2022 Proposed Budget
(492) Transfer to Fund Balance				
18-492-100 Transfer to Fund Balance		20,050		
Total Capital Projects Expense	964,077	1,610,200	1,203,640	2,253,278
Total CAPITAL PROJECTS FUND Revenue	1,137,363	1,610,200	1,450,045	2,253,278
Total CAPITAL PROJECTS FUND Expense	964,077	1,610,200	1,203,640	2,253,278
Total CAPITAL PROJECTS FUND Fund Balance	173,286	0	246,405	0