

WESTTOWN TOWNSHIP

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AGENDA **Westtown Township Board of Supervisors** **Workshop Agenda**

Westtown Township Municipal Building
1039 Wilmington Pike, Westtown

Monday, October 16, 2023

Start time: 6:00 PM Workshop

- 1. Continue 2024 Budget Discussion – 35 minutes**
- 2. Consider Open Space Tax Increase Ordinances – 10 minutes**
- 3. Consider Ordinance for Tax Credits for Certified Volunteer Fire and Ambulance Personnel – 10 minutes**
- 4. Consider Township's Banking Relationships – 15 minutes**
- 5. Update from Natural Lands on Crebilly Fundraising - 10 minutes**
- 6. Public Comment on Workshop Items* - 10 minutes**

Tonight's Workshop will be viewable on Zoom via the following link:

<https://us02web.zoom.us/j/89939917814><https://us02web.zoom.us/j/89939917814>

Or by phone at: 646-558-8656

**The public comment period at the end of the Workshop will last approximately 10 minutes. The public will be asked to limit their remarks to two minutes each to allow others an opportunity to speak. To the extent that further public comment is required, speakers will be asked to save their remarks until the Public Comment - Non-Agenda Items portion of the Regular Board of Supervisors Meeting.*

Memo

To: Board of Supervisors
cc: Jon Altshul
From: Cindi King
Date: October 12, 2023
Re: 2024 Draft Budget Revisions

Following are noteworthy revisions made to the 2024 Draft Budget from the 9-18-2023 version to the 10-16-2023 Version:

General Fund:

- 01-362-420 Commercial Building Permit increase from 40K to 80K as per Mila Carter.
- 01-362-410 Increase in Residential Building Permits from 62K to 75K.
- Slightly increase several other permit revenue line items based on conversation with Mila, and increased Building and Code Enforcement (01-413) line items according to all of the above permit revenue changes.
- Also adjusted some of the 2023 Commercial permits and expenses as per discussion with Mila.

******Note the above 4 item changes are based on anticipated permit revenue due to the increase in residential permits and do not reflect the fee increase, which is being reviewed by the Codes Department******

- 01-402-311 Auditing Services increase by \$5,000 due to the need for a Single Audit requirement for grant money.
- 01-410-010 reduction of \$145,002 as per the most recent WEGO PD projections.
- 01-411-532 Contribution to Goshen Fire Company from \$177,000 to \$152,208 (-\$24,792).
- 01-419 SPCA Services increase of from \$5,845 to \$12,300 as per 2024 contract proposal.
- 01-437-750 Minor Equipment Purchase – increase from 3K to 4K as per Mark Gross.
- 01-430-260 Tools & Equipment – Increase from 3K to 4K as per Mark Gross.
- 01-432-250 Increase snow removal materials from 55K to 65K as per Mark Gross.
- 01-460-100 Provide EAC with a 2K total budget, as per Twp Manager.
- Edited both Revenue and Expenditures for PURTA, and State Aid Pension to better reflect 2024 projections based on 2023 actuals.
- As discussed at the 9/18 meeting the interfund operating transfer of \$5,050,000 from the General Fund to the Open Space Fund was removed, as it overinflates the 2024 figures and will be recorded as per advice from the Township auditors.
- Several other minor changes.
- All of the above resulted in a reductions of General Fund cash balance used, from \$370,910 to \$182,803 (\$188,107 less than previously anticipated).

Open Space Fund:

- Adjustment of proposed 2023 EIT Revenue from \$173,400 to \$165,000, resulting in a reduction of the proposed 2024 Beginning cash balance.

Sewer Fund:

- 75K budgeted in 2023 for Televising is not being done, so this was moved to 2024.
- Increased Goose Creek treatment from West Goshen from \$345,000 to \$375,000 as per new info received.
- Changed the proposed fund balance appropriation from \$957,909 to \$1,055,791 to reflect the above changes.

Refuse Fund:

- Increased 09-364-300 Solid Waste Collection an additional \$5,000.
- Slightly adjusted the following expenses 09-404-500 Delinquent Collection Fees (-\$300), 09-406-360 Municipay Fees (+\$1,200).
- Reduced the proposed fund balance needed from \$209,278 to \$205,178.

Capital Projects & Capital Reserves:

- 18-409-740 Remove Bollards & Stained Glass from Mansion reducing budget from 60K to 15K, based on discussions with Mark Gross indicating these projects could wait until 2025. If the Board would like to proceed with these in 2024, they can be added back in for the final budget is adopted.
- The funding sources to complete the proposed 2024 Capital Projects have been adjusted, based on money we transferred to Capital Projects in 2022 and/or 2023 that was not fully used. The result of which means we will not need to transfer any funds from Capital Reserves for Wastewater projects thereby allowing us to build up the WW Capital Reserves in 2024.
- There is also \$67,359 in Capital Projects Fund Balance that can be used for the Thorne Drive Basin Retrofit project, providing grant funds are obtained. This, along the above changes, decreases the proposed Capital Reserves transfer to Capital Projects from \$372,448 down to \$260,089.
- All of the above changes are reflected in both the Capital Reserve & Capital Project accounts in the draft 2024 budget.

Oakbourne Park Bond Proceeds:

- There is a revised 2023 interest increase estimate of \$13,807 in the Oakbourne Park Bond Proceeds Account, which is reflected is also reflected as an increase in proposed ARPA Funds available for other uses.

ARPA:

- Increase projected 2024 Interest from \$15,000 to \$40,000. This additional \$25,000, along with the \$13,807 above, increase the projected available ARPA funds for other projects to \$776,850.

Please feel free to reach out should you have any questions.

2024
CAPITAL PROJECTS
BUDGET CONSIDERATIONS
10/16/2023



CAPITAL PROJECTS Listed by FUNDING SOURCES

The below figures are net expenses, based on receiving grants. Note that it may be necessary to transfer additional funds from the Capital Reserve Funds, until grant reimbursements are received.

Sewer Fund		<u>\$1,182,000</u>
Pleasant Grove Pump Station Engineering	182,000	
Pleasant Grove Force Main Construction	1,000,000	
Capital Projects Fund Balance (WW)		<u>\$300,019</u>
West Goshen Capital Projects	235,000	
Londonderry/Wickerton Slip Lining (local match)	65,019	
Capital Projects Fund Balance (GF)		<u>\$67,359</u>
Thorne Drive Basin Retrofit (local match)	67,359	
Capital Reserves (GF)		<u>\$260,089</u>
926/Shady Grove Way Signal Improvements (local match)	70,000	
Radley Rund Stream Restoration (local match)	50,000	
Thorne Drive Basin Retrofit (local match)	2,589	
Mansion A/C System for Dining Room	15,000	
Admin Office Upgrades	50,000	
Old PW Garage - Replace 4 gas tube heaters	20,000	
PW Pole Barn Roof Replacement	18,500	
Replace 2 Exmark 60" Mowers	34,000	
	TOTAL - All Sources	<u>\$1,809,467</u>
Postpone until 2025?		
Mansion Bollards	20,000	
Mansion Stained Glass Repair	25,000	

Oakbourne Park Project Completion Cost estimate - 10/16/23

Project Costs	Costs	2023	2024
Contract Amount (MECO)	\$5,381,000	\$3,881,000	\$1,500,000
Bathroom	281,504	281,504	
Interpretive Signs	12,038	12,038	
Oil Tank Removal	4,300	4,300	
PECO payment for electricity	\$25,000	\$25,000	
MECO & Armour Electrical Change Order	91,977	91,977	
Boulder wall painting	45,000		45,000
Security cameras	15,000		15,000
2 additional signs	15,000		15,000
Pennoni Constuction Mgmt	105,100	105,100	
Additional Construction Management Cost (2024)	20,000		20,000
Savings from soft batting cage	(20,000)	(20,000)	
Total Anticipated Expenses	\$5,975,919	\$4,380,919	\$1,595,000

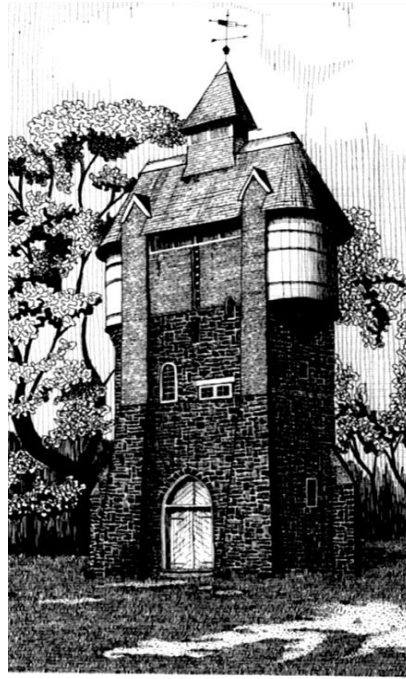
Available Funds	TOTAL AVAILABLE FUNDS Estimate	2023 as of 9/13 plus Anticipated Rev.	2024 Budgeted Revenue
Bond Funds (Budgeted \$3,571,685 + \$110,717 extra)	3,682,402	3,682,402	-
LWCF Grant (Athletic Core) Capital Projects	1,500,000	1,350,000	150,000
LSA Grant (Trails) Capital Projects	310,000	100,000	210,000
ARPA Funds	1,260,367	1,220,367	40,000
Total Anticipated Funds Available	6,752,769	6,352,769	400,000

Breakdown of remaining Payments	TOTAL PAYMENTS	2023 Payments	2024 Payments
Pay from OBP Bond Proceeds	3,682,402	3,682,402	
Pay from Capital Projects	1,810,000	712,324	1,097,676
Pay from ARPA	483,517		483,517
Total Proposed payments	\$5,975,919	\$4,394,726	\$1,581,193

Projected remaining ARPA Funds \$776,850

Westtown Township
County of Chester
Commonwealth of Pennsylvania

Fiscal Year 2024 Draft Budget
10/16/2023



Thomas Foster
Chair

Richard Pomerantz
Vice Chair

Scott Yaw
Police Commissioner

Westtown Township
2024 Budget Summary Draft Version 10/16/2023

	General Operating Fund 01	Open Space 04	Sewer Operating Fund 08	Refuse Operating Fund 09	Liquid Fuels Fund 35	Debt Service Fund 23	Capital Reserve Fund 30	Capital Projects Fund 18	ARPA Fund 19	OBP Bond Proceeds 15	Total all Funds
Projected Beginning Cash Balance	7,132,909	34,266	2,909,134	723,838	4,378	701,731	6,276,109	1,237,880	1,220,367	-	20,240,613
Budgeted Revenues											
Real Estate Taxes	2,881,355	337,500									3,218,855
Act 511 Taxes	3,933,500	404,600									4,338,100
Franchise Fees	237,200										237,200
Fines	54,525										54,525
Interest,Rents/Royalties,Gains/Losses	364,934	40,000	70,000		5,000	8,000	46,500	10,000	40,000	-	584,434
Grants & Inter-Govt Revenues	194,400	8,456,750	-	10,000	382,080	-		637,125			9,680,355
Fees for Service	29,170		70	-							29,240
Protective Inspection Fees	302,900										302,900
Sanitation/Trash/Recycling	150		2,926,360	1,329,000							4,255,510
Recreation Program Fees	1,700										1,700
Contribution/Donations/Assess	-	4,219,350									4,219,350
Proceeds of Fixed Asset Sale	-							18,000			18,000
Interfund Operating Transfers	-	-				1,596,000	615,000	1,442,089			3,653,089
Proceeds of Long Term Debt		10,575,000									10,575,000
Refunds & Reimbursements	65,403		750	1,500			-				67,653
Total Revenues	8,065,237	24,033,200	2,997,180	1,340,500	387,080	1,604,000	661,500	2,107,214	40,000	-	41,235,911
Fund Balance Used (from cash acct)	182,803		1,055,791	205,178	2,920		37,256	1,067,054	1,220,367	-	3,771,369
Budgeted Expenditures											
General Government	1,063,067	4,046	192,079	142,634		1,200	-	305,500		-	1,708,525
Police	3,852,444										3,852,444
Fire & Safety and Emerg. Mngmnt	541,995										541,995
Building & Code	189,500										189,500
Planning & Zoning	37,792										37,792
Public Works	1,073,049				390,000			371,125			1,834,174
SWM & Collection/Disposal/Treatment	4,420		1,214,440	1,367,961				1,419,967			4,006,788
Parks & Commissions	199,333							1,077,676	483,517	-	1,760,526
Donations/Library	16,731										16,731
Community Development	41,000	20,865,797									20,906,797
Debt Service	69,240	1,846,812				1,419,538					3,335,590
Miscellaneous	6,500					-					6,500
Insurance	133,885		50,717	7,200							191,801
Employee Benefits	358,085		96,136	27,883							482,104
Refunds of Prior Year	16,000										16,000
Interfund Transfers	645,000	248,400	2,499,600	-	-	-	260,089	-			3,653,089
Total Expenses	8,248,041	22,965,055	4,052,971	1,545,678	390,000	1,420,738	260,089	3,174,268	483,517	-	42,540,357
Annual Fund Credit/(Deficit) Revenue plus Fund Balance Used minus Expenses	0	1,068,145	0	0	-	183,262	438,667	-	776,850	-	2,466,923
YEAR END PROJECTED CASH BALANCE	6,950,105	1,102,411	1,853,343	518,661	1,458	884,993	6,677,520	170,826	776,850	-	18,936,167

Note: The Year End Cash Balance is derived from the Beginning Cash Balance plus Total Revenues less Total Expenses, and does not reflect year end outstanding liabilities.

Westtown Township
2024 General Fund Operating DRAFT Budget



10/16/2023 DRAFT

General Fund Revenue

DRAFT 10/16/23 2022
ACTUAL

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed	\$ Variance 2023-2024	% Variance 2023-2024
Beginning Cash Balance	6,248,064		6,421,079	7,132,909		
(301) Real Property Taxes						
01-301-100 Real Estate Taxes - Current Yr	2,811,899	2,890,825	2,820,000	2,840,855	20,855	0.74%
01-301-200 Real Estate Taxes - Prior Yr		5,000	-	500	500	100.00%
01-301-400 Real Estate Taxes - Delinquent	32,864	30,000	24,000	25,000	1,000	4.17%
01-301-600 Real Estate Taxes - Interim	2,230	15,000	30,000	15,000	-15,000	-50.00%
Subtotal (301) Real Property Taxes:	2,846,994	2,940,825	2,874,000	2,881,355	7,355	0.26%
(310) Act 511 Taxes						
01-310-100 Real Estate Transfer Tax	386,711	400,000	355,000	325,000	-30,000	-8.45%
01-310-210 Earned Income Tax	3,248,537	3,400,000	3,400,000	3,450,000	50,000	1.47%
01-310-410 Local Services Tax	158,460	153,000	158,500	158,500	0	0.00%
Subtotal (310) Act 511 Taxes:	3,793,708	3,953,000	3,913,500	3,933,500	20,000	0.51%
(321) Franchise Fees						
01-321-800 Franchise Fee - Comcast	111,793	110,000	108,000	106,000	-2,000	-1.85%
01-321-801 Franchise Fee - SBA	19,960	19,960	20,639	21,200	561	2.72%
01-321-802 Franchise Fee - Verizon	120,716	118,000	112,000	110,000	-2,000	-1.79%
Subtotal (321) Franchise Fees:	252,469	247,960	240,639	237,200	-3,439	-1.43%
(331) Fines						
01-331-000 Court-District Magistrate	24,192	26,000	30,000	26,000	-4,000	-13.33%
01-331-100 State Police Fines/Penalties	5,017	5,500	5,000	5,000	0	0.00%
01-331-120 Ordinance Violations	150	500	1,500	5,000	3,500	233.33%
01-331-125 False Alarm Fines/Residential	175	500	525	525	0	0.00%
01-331-130 False Alarm Fines/Commercial	13,200	18,000	22,000	18,000	-4,000	-18.18%
Subtotal (331) Fines:	42,734	50,500	59,025	54,525	-4,500	-7.62%
(341) Interest Earnings						
01-341-000 Interest Earnings	3,005	4,800	9,500	50,000	40,500	426.32%
01-341-106 Interest - PLGIT	37,762	80,000	215,000	150,000	-65,000	-30.23%

General Fund Revenue

DRAFT 10/16/23

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed	\$ Variance 2023-2024	% Variance 2023-2024
01-341-107 Interest on US Treasury Notes/CP	5,740	5,000	5,000	15,000	10,000	200.00%
01-341-700 Interest on Dev Reimbursement	-	100	80	50	-30	-37.50%
Subtotal (341) Interest Earnings:	46,508	89,900	229,580	215,050	-14,530	-6.33%
(342) Rents and Royalties						
01-342-100 Township Park/Land Fees	3,350	4,000	3,500	3,500	0	0.00%
01-342-150 Oakbourne Fields Lease	6,000	6,000	-	6,000	6,000	100.00%
01-342-200 Township Building - Gatehouse	17,400	17,400	17,900	18,724	824	4.60%
01-342-220 Oakbourne Mansion Events	27,831	28,500	40,000	40,000	0	0.00%
01-342-240 Tower Lease - Oakbourne	39,737	40,886	40,929	41,000	71	0.17%
01-342-250 Garage Lease - American Twr	38,326	39,000	39,476	40,660	1,184	3.00%
Subtotal (342) Rents & Royalties:	132,644	135,786	141,805	149,884	8,079	5.70%
(343) Realized Gain/Loss						
01-343-000 Realized Gains/Losses	(65,048)		32,058		-32,058	-100.00%
Subtotal (343) Realized Gain/Loss:	(65,048)	-	32,058	-	-32,058	-100.00%
(355) State Shared Revenues						
01-355-010 PURTA Monies	6,412	6,500	5,940	6,200	260	4.38%
01-355-040 Alcoholic Beverages Licenses	200	200	200	200	0	0.00%
01-355-070 Foreign Fire Insurance Monies	99,757	100,000	98,051	100,000	1,949	1.99%
01-355-090 State Aid - Pension	73,777	75,000	87,975	88,000	25	0.03%
Subtotal (355) State Shared Revenues:	180,146	181,700	192,166	194,400	2,234	1.16%
(361) Twp Sales/Charges for Svcs						
01-361-300 Zoning/Subdivision/Dev Fees	870	500	500	500	0	0.00%
01-361-330 Board of Supv Hearing Fee/CU	2,500	2,500	10,000	2,500	-7,500	-75.00%
01-361-340 Hearing Fees/ZHB	11,050	8,500	8,500	7,500	-1,000	-11.76%
01-361-350 ZHB Additional Fees	1,483	1,000	2,200	1,000	-1,200	-54.55%
01-361-555 Miscellaneous Sales	106	100	750	100	-650	-86.67%
01-361-600 Tax Certification Fees	17,104	20,000	17,500	17,500	0	0.00%
01-361-601 Tax NSF Fee	175	140	70	70	0	0.00%
Subtotal (361) Twp Sales/Charges for Svcs:	33,288	32,740	39,520	29,170	-10,350	-26.19%

General Fund Revenue

DRAFT 10/16/23 2022
ACTUAL

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed	\$ Variance 2023-2024	% Variance 2023-2024
(362) Protective Inspection Fees						
01-362-110	Police Reports-Background Checks	125	500	275	200	-75 -27.27%
01-362-409	Annual Contractor's Licenses	575	800	600	600	0 0.00%
01-362-410	Residential Building Permits	86,691	75,000	62,000	75,000	13,000 20.97%
01-362-420	Commercial Building Permits	17,249	40,000	100,000	80,000	-20,000 -20.00%
01-362-423	HVAC Permit	8,731	8,000	8,000	8,000	0 0.00%
01-362-424	Demolition Permit	824	500	500	500	0 0.00%
01-362-425	Solar Building Permit	4,423	2,000	65,000	1,000	-64,000 -98.46%
01-362-430	Plumbing Permit	1,817	1,600	1,700	1,600	-100 -5.88%
01-362-435	Annual Plumbing License	2,370	1,700	1,700	1,700	0 0.00%
01-362-450	U&O Permit - Residential Resale	9,143	10,000	9,500	9,500	0 0.00%
01-362-451	U&O Permit - Reinspection Resale	4,956	5,000	1,000	4,500	3,500 350.00%
01-362-452	U&O Permit - Commercial	-	500	2,500	500	-2,000 -80.00%
01-362-453	Twp U&O Administrative Fee	1,508	1,500	1,500	1,500	0 0.00%
01-362-454	Twp Permit Admin Fee	33,606	40,000	35,000	35,000	0 0.00%
01-362-455	CO Fees Collected	356	10,000	3,000	8,000	5,000 166.67%
01-362-460	Pool Permits	5,378	4,500	4,000	4,000	0 0.00%
01-362-461	Shed Permits	1,250	1,000	2,000	1,000	1,000 -50.00%
01-362-462	Roof Permits	4,000	2,000	2,400	2,000	-400 -16.67%
01-362-464	Fence Permits	1,750	2,000	1,500	1,750	250 16.67%
01-362-465	Deck Permits	5,370	4,000	4,000	4,000	0 0.00%
01-362-470	Sign Permits	703	1,500	500	800	300 60.00%
01-362-475	Zoning Permits	50	150	500	300	-200 -40.00%
01-362-480	Highway Occupancy Permits	21,034	12,300	16,000	14,000	-2,000 -12.50%
01-362-481	E&S Permit	7,922	7,500	5,000	6,000	1,000 20.00%
01-362-482	SWM BMP Inspection Fees	-	-	2,000	1,500	-500 -25.00%
01-362-485/486	Solicitor Fee/Mo & Annual	720	1,500	750	750	0 0.00%
01-362-490	Miscellaneous Permits	-	500	200	200	0 0.00%
01-362-500	On-Lot Assessment Fees	39,290	39,000	39,000	39,000	0 0.00%
Subtotal (362) Protective Insp. Fees:		259,839	273,050	370,125	302,900	-67,225 -18.16%
(364) Sanitation Fees						
01-364-600	Delinquent On-Lot Collections	581	250	160	150	-10 -6.25%
Subtotal (364) Sanitation Fees		581	250	160	150	-10 -6.25%

General Fund Revenue

DRAFT 10/16/23 **2022 ACTUAL**

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed	\$ Variance 2023-2024	% Variance 2023-2024
(367) Recreation Program Fees						
01-367-250 Community Garden Fees	1,875	1,875	1,700	1,700	0	0.00%
Subtotal (367) Recreation Program Fees:	1,875	1,875	1,700	1,700	0	0.00%
(387) Contribution/Donation/Pvt Source						
01-383-130 Special Assessment-Aqua in Lieu Of	70,448	145,000	261,462	-	-261,462	-100.00%
01-383-200 Fee-In-Lieu of trees - Sawmill Court			17,600			
01-387-100 Contribution/Donation-Private	4,700	5,000	4,200		-4,200	-100.00%
Subtotal (387) Contributions/Etc:	75,148	150,000	283,262	-	-283,262	-100.00%
(391) Proceeds of Fixed Asset Sales						
01-391-100 Sale of an Asset	0	20,000	42,000		-42,000	-100.00%
01-391-300 Insurance Co Claim Payment	27,176	-	19,814	-	-19,814	-100.00%
Subtotal (391) Proceeds of Fixed Asset Sales:	27,176	20,000	61,814	-	-61,814	-100.00%
(395) Refunds & Reimbursements						
01-395-001 Refunds of Prior Yr Expense			10,535	10,000		
01-395-100 Misc Refunds/Reimbursements	14,324	12,000	1,000	1,000	0	0.00%
01-395-210 Reimbursement/Newsletter/AJB	9,518	-	-	-	0	0.00%
01-395-220 Reimbursement/AmTower Electric	5,880	9,000	7,000	8,000	1,000	14.29%
01-395-230 Reimbursement/Joint Ownership	35,989	30,500	15,392	10,000	-5,392	-35.03%
01-395-235 TelventSateliteSvc-E.Goshen	2,016	2,200	2,196	2,300	104	4.74%
01-395-240 Reimburse/WEGO Maint/Diesel	5,064	5,200	4,000	4,000	0	0.00%
01-395-250 Reimbursed RE Taxes	11,603	12,000	11,603	11,603	0	0.00%
01-395-265 Capital One - Prior Year Credit			76,777	-		
01-395-257 Reimbursement - WEGO Bldg Ins.	9,607	9,800	10,699	11,000	301	2.81%
01-395-700 Developers Reimbursements	25,694	25,000	6,000	7,500	1,500	25.00%
Subtotal (395) Refunds/ Reimbursements	119,695	105,700	145,202	65,403	-79,799	-54.96%
(399) Fund Balance Appropriation				182,803		
Total General Fund Revenue & Fund Balance Appro	8,327,761	8,183,286	8,584,556	8,248,040	(336,516)	-3.92%

General Fund Expenditures

DRAFT 10/16/23

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024	
(400) Legislative (Governing) Body							
01-400-100	Legislative	9,750	9,750	9,750	9,750	0	0.00%
01-400-161	FICA	605	605	605	605	0	-0.08%
01-400-162	Medicare Employer	141	141	141	141	0	0.27%
01-400-200	Legislative Body Expenses	4,833	4,000	2,500	4,000	1,500	60.00%
01-400-300	IT-Networking BOS	-	500		500	500	100.00%
01-400-320	IPAD- Pomerantz	149	200	165	200	35	21.21%
01-400-330	IPAD- Foster	340	200	400	225	-175	-43.75%
01-400-340	IPAD- S. Yaw	162	200	165	200	35	21.21%
Subtotal (400) Legislative Body:		15,979	15,596	13,726	15,621	1,895	13.81%
(401) Professional Staff							
01-401-100	Admin Manager	98,532	120,400	105,527	125,216	19,689	18.66%
01-401-110	Professional Staff	156,059	196,800	194,893	184,170	-10,723	-5.50%
01-401-120	On Lot Management Staff	39,969	45,300	51,855	27,822	-24,033	-46.35%
01-401-161	FICA	23,064	23,188	22,585	20,907	-1,678	-7.43%
01-401-162	Medicare Employer	5,394	5,423	5,282	4,890	-392	-7.43%
01-401-163	PA UC Employer	1,467	600	600	450	-150	-25.00%
Subtotal (401) Professional Staff:		324,485	391,711	380,742	363,454	-17,288	-4.54%
(402) Financial Administration							
01-402-311	Auditing Service	14,860	15,200	15,310	20,800	5,490	35.86%
Subtotal (402) Financial Administration:		14,860	15,200	15,310	20,800	5,490	35.86%
(403) Tax Collection							
01-403-000	Tax Collection	238	250	250	250	0	0.00%
01-403-210	Office Supplies-Tax Dept	270	500	500	500	0	0.00%
01-403-305	Tax Collection Committee Budget	528	530	508	530	22	4.33%
01-403-310	EIT Tax Commission	39,151	38,000	38,000	38,000	0	0.00%
01-403-315	EIT/LST Advanced Costs	3,701	1,400	1,300	1,400	100	7.69%
01-403-320	LST Tax Commission	3,152	3,000	2,900	3,000	100	3.45%
01-403-325	Postage -Tax Dept	2,131	2,500	2,600	2,600	0	0.00%
01-403-342	Tax Bills Processing/Printing	415	650	398	650	252	63.32%
Subtotal for (403) Tax Collection:		49,586	46,830	46,456	46,930	474	1.02%

General Fund Expenditures

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	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<u>(404) Legal Services</u>						
01-404-310 Solicitor	52,810	75,000	60,000	75,000	15,000	25.00%
01-404-320 Misc Legal Services	-	-	825	-	-825	-100.00%
01-404-400 Legal Fees Due from Developer	(8,222)	5,000	2,500	2,500	0	0.00%
01-404-451 Crebilly Farm Acquisition Legal Fees	22,373	30,000	14,741	-	-14,741	-100.00%
01-404-600 Legal Fees - On Lot Program	-	-	140	200	60	42.86%
Subtotal for (404) Legal Services:	66,960	110,000	78,206	77,700	-506	-0.65%
<u>(405) Administrative Staff</u>						
01-405-110 Office/Clerical Staff	48,960	61,600	60,000	90,988	30,988	51.65%
01-405-115 PT Accounts Payable Clerk	17,733	16,400	18,500	17,042	-1,458	-7.88%
01-405-161 FICA	4,526	5,549	5,611	7,318	1,707	30.42%
01-405-162 Medicare Employer	1,059	1,298	1,312	1,711	399	30.42%
01-405-163 PAUC Employer	839	400	200	450	250	125.00%
01-405-180 Office/Clerical Overtime	13,716	11,500	12,000	10,000	-2,000	-16.67%
Subtotal for (405) Administrative Staff:	86,832	96,747	97,623	127,509	29,886	30.61%
<u>(406) General Government Admin</u>						
01-406-000 General Gov Administration	143	500	500	500	0	0.00%
01-406-050 Drug Testing	1,970	1,000	1,000	1,000	0	0.00%
01-406-210 Office Supplies - Admin	8,199	8,300	8,300	8,300	0	0.00%
01-406-230 Office Postage	4,015	4,636	4,636	4,636	0	0.00%
01-406-240 General Operating Expenses	8,626	8,516	8,500	8,516	16	0.19%
01-406-260 Minor Equipment	1,150	4,800	4,800	4,800	0	0.00%
01-406-270 Phone System Upgrade	17,556	-	11,741	-	-11,741	-100.00%
01-406-320 Communication/Tele-Wireless	9,033	8,500	9,200	8,500	-700	-7.61%
01-406-325 EE Meal Reimbursement	328	500	400	500	100	25.00%
01-406-330 Mileage/Tolls	457	1,000	700	1,000	300	42.86%
01-406-335 Admin Vehicle/Repairs	1,153	1,500	1,500	1,500	0	0.00%
01-406-340 Newsletter	22,630	23,000	23,000	23,000	0	0.00%
01-406-341 Advertising	10,024	9,000	9,000	9,000	0	0.00%
01-406-342 Printing	155	200	150	200	50	33.33%
01-406-370 Equipment Repair/Maintenance	2,520	3,000	2,500	3,000	500	20.00%
01-406-380 Equipment Rental	2,052	2,600	2,100	2,600	500	23.81%
01-406-420 Membership/Dues/Subscriptions	8,673	8,700	8,700	8,700	0	0.00%
01-406-460 Training & Information	2,884	3,000	3,000	3,000	0	0.00%
01-406-510 Honorarium & Gifts	98	1,000	1,000	1,000	0	0.00%

General Fund Expenditures

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		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
01-406-600	On-Lot Program Office Supplies	712	600	600	600	0	0.00%
01-406-602	On-Lot Program Printing	545	500	500	500	0	0.00%
01-406-603	On-Lot Program Postage	912	800	1,620	800	-820	-50.62%
01-406-604	On-Lot Program Office Equipment	360	500	-	500	500	100.00%
01-406-740	Capital Purchases	-	6,000	-		0	0.00%
Subtotal for (406) General Gov't Admin:		104,197	98,152	103,447	92,152	-11,295	-10.92%
(407) IT - Networking Services							
01-407-215	Computer Hardware Svc/Supply	11,807	25,000	25,000	25,000	0	0.00%
01-407-218	Square 9 Filing System	1,029	1,200	1,200	1,200	0	0.00%
01-407-220	Enterprise Software Maintenance	9,686	20,000	16,000	20,000	4,000	25.00%
01-407-270	ArcGIS & On-Line Permitting Programs		16,500	1,500	1,500		
01-407-320	Phone System Maintenance	95	500	500	500		
01-407-325	Garage Computer Services	299	500	1,000	1,000	0	0.00%
01-407-330	Garage IPAD	324	400	325	400	75	23.08%
01-407-400	Web Site Programming	385		9,000		-9,000	-100.00%
01-407-480	Internet Fees	5,438	5,700	5,522	5,700	178	3.22%
Subtotal for (407) IT - Networking Services		29,063	69,800	60,047	55,300	-4,747	-7.91%
(408) Engineering							
01-408-313	Engineering Services	10,269	25,000	27,000	28,000	1,000	3.70%
01-408-314	Special Engr-NPDES MS4 Permit Svcs	36,431	52,000	40,000	50,000	10,000	25.00%
01-408-315	Engineering-Road Program	45,178	75,000	50,000	55,000	5,000	10.00%
01-408-316	Inspection Services	-	3,000	1,500	1,500	0	0.00%
01-408-320	Traffic Eng - GreenLightGo 3&352	-	-	-	-	0	0.00%
01-408-350	Municipal Traffic Engineering	2,595	6,500	4,000	7,500	3,500	87.50%
01-408-400	Engr Svc Due from Developer	6,145	5,000	2,000	2,000	0	0.00%
01-408-410	Engr. Insp Svc Due from Dev	-	1,000	200	200	0	0.00%
Subtotal for (408) Engineering:		100,618	167,500	124,700	144,200	19,500	15.64%
(409) General Government Buildings							
01-409-250	Repairs/ Maintenance Supplies	64	1,000	1,000	1,000	0	0.00%
01-409-361	Utilities - Admin	10,636	12,000	12,500	14,400	1,900	15.20%
01-409-366	Water/Supplies- Admin	1,265	2,000	2,000	2,000	0	0.00%
01-409-370	Repair/Maintenance Svcs	7,978	6,000	7,500	8,000	500	6.67%
01-409-420	Administration Building Exp	5,863	6,000	5,500	6,000	500	9.09%

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	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024	
01-409-430	Township Garage Exp	10,328	8,000	9,800	10,000	200	2.04%
01-409-431	PW Garage Utilities	18,263	20,000	19,000	22,000	3,000	15.79%
01-409-440	Oakbourne Mansion	22,244	23,000	24,000	26,000	2,000	8.33%
01-409-445	Gatehouse at Oakbourne	13,726	10,000	8,000	10,000	2,000	25.00%
01-409-730	Capital Expense - Admin Bldg	10,654	10,000	30,000	5,000	-25,000	-83.33%
01-409-735	Capital Expense - PW Garage	-	18,000	17,500	5,000	-12,500	-71.43%
01-409-740	Capital Expense - Mansion	9,400	48,000	48,000	5,000	-43,000	-89.58%
01-409-750	Capital Purchase-Minor Equipment	-	10,000	-	5,000	5,000	100.00%
Subtotal for (409) General Gov't Bldgs:		110,422	174,000	184,800	119,400	-65,400	-35.39%
(410) Public Safety - Police							
01-410-010	Police Department - Budget V-5	3,200,491	3,468,876	3,468,876	3,819,794	350,918	10.12%
01-410-200	Police Building Property Insurance	9,607	10,000	10,699	11,000	301	2.81%
01-410-310	Police Staffing Study	-	50,000	-	-	-	-
01-410-610	Police Bldg Capital Reserve Account	20,600	21,100	21,100	21,650	550	2.61%
01-492-200	Debt Service-Police Building	144,000	132,062	132,062	ends Dec 2023	0	0.00%
Subtotal (410) Public Safety - Police:		3,374,698	3,682,038	3,632,737	3,852,444	219,707	6.05%
(411) Public Safety - Fire							
01-411-115	Fire Inspector	-	1,800	800	1,900	1,100	137.50%
01-411-161	Fire Inspector Fica Tax	-	112	50	118	68	137.50%
01-411-162	Fire Inspector Medicare Tax	-	26	12	28	16	137.50%
01-411-163	Fire Inspector UC	-	-	10	20	10	100.00%
01-411-238	Fire Inspector Clothing/Uniforms	-	-	-	2,762	2,762	100.00%
01-411-360	Fire Hydrant Rentals	72,729	77,500	77,800	78,000	200	0.26%
01-411-370	Fire Equip Repair/Maintenance	-	1,000	800	1,000	200	25.00%
01-411-450	Alarm System Contract	1,199	2,700	2,700	2,700	0	0.00%
01-411-455	Alarm System Contract-PW Garage	2,606	3,000	2,800	3,000	200	7.14%
01-411-510	Volunteer EMT Credit	-	-	-	7,500	7,500	100.00%
01-411-531	Contribution - WC Borough	108,656	108,656	108,656	116,010	7,354	6.77%
01-411-532	Contribution - Goshen Fire Co	120,000	126,000	126,000	152,208	26,208	20.80%
01-411-533	EGoshen Fire - Workers Comp	7,262	7,500	6,702	7,500	798	11.91%
01-411-534	Good Fellowship Ambulance	30,000	46,000	46,000	56,000	10,000	21.74%
01-411-535	Firemans Foreign Fire Ins Prem	99,757	100,000	98,051	100,000	1,949	1.99%
Subtotal (411) Public Safety -Fire:		442,209	474,294	470,380	528,745	58,365	12.41%

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	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024	
<u>(413) Building & Code Enforcement</u>							
01-413-200	BCO - Contracted Services	0	2,000	1,000	1,000	0	0.00%
01-413-250	Residential Review/Insp Services	113,931	120,000	80,000	100,000	20,000	25.00%
01-413-255	Code Enforce/Property Maintenance	1,042	7,000	1,000	1,000	0	0.00%
01-413-400	Commercial Review/Insp Services	33,338	50,000	100,000	75,000	-25,000	-25.00%
01-413-451	U&O Permit - Residential Resales	10,920	10,500	11,000	11,000	0	0.00%
01-413-452	U&O Permit - Commercial Resales	65	3,000	1,500	1,500	0	0.00%
Subtotal (413) Building & Code Enforcement:		159,296	192,500	194,500	189,500	-5,000	-2.57%
<u>(414) Planning and Zoning</u>							
01-414-100	Planning/Zoning Wages	950	2,000	1,200	1,200	0	0.00%
01-414-161	PC/Zoning FICA	59	124	74	74	0	0.00%
01-414-162	PC/Zoning Medicare	14	29	17	17	0	0.00%
01-414-240	Planning Commission Gen Expense	7,014	7,500	7,500	7,500	0	0.00%
01-414-313	Planning Commission Consultants	40	1,000	5,000	5,000	0	0.00%
01-414-461	Supervisor Hearings	4,869	5,000	1,000	1,000	0	0.00%
01-414-462	Zoning Hearing Board Hearings	13,896	12,000	17,500	12,000	-5,500	-31.43%
01-414-463	Zoning Ordinance Revisions/Consult	-	-	3,000	5,000	2,000	66.67%
01-414-465	Advertising - ZHB/CU/PC	5,568	6,000	5,500	6,000	500	9.09%
Subtotal (414) Planning and Zoning:		32,410	33,653	40,792	37,792	-3,000	-7.35%
<u>(415) Emergency Management</u>							
01-415-310	EM Services	-	150	-	150	150	100.00%
01-415-320	EM Equipment	-	150	-	150	150	100.00%
01-415-330	EM Training	-	250	-	250	250	100.00%
Subtotal (415) Emergency Management:		-	550	-	550	550	100.00%
<u>(419) Public Safety - Other</u>							
01-419-100	CC SPCA Contract	1,739	1,792	1,791	5,600	3,809	212.67%
01-419-150	Animal Acquisition/Call for Service Fee	1,567	1,000	100	100	0	0.00%
01-419-200	SPCA Stray Boarding	2,570	2,800	4,000	6,600	2,600	65.00%
01-419-300	PA Criminal Record Check	396	600	400	400	0	0.00%
Subtotal (419) Public Safety - Other:		6,272	6,192	6,291	12,700	6,409	101.88%
<u>(430) Public Works Department</u>							

General Fund Expenditures

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		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
01-430-100	Public Works Roadmaster	67,859	80,900	80,900	99,052	18,152	22.44%
01-430-110	Public Works Staff	195,340	265,914	190,000	222,839	32,839	17.28%
01-430-115	Public Works PT Roads	5,832	16,000	6,000	24,644	18,644	310.73%
01-430-161	FICA	23,119	29,127	22,934	29,796	6,862	29.92%
01-430-162	Medicare Employer	5,407	6,812	5,364	6,968	1,605	29.92%
01-430-163	PAUC Employer	3,196	1,000	1,000	1,150	150	15.00%
01-430-180	PW Overtime	1,414	5,500	3,000	5,500	2,500	83.33%
01-430-210	Office Supplies - PW	938	1,000	1,000	1,000	0	0.00%
01-430-215	Garage Computer Svc/Supplies	316	800	800	800	0	0.00%
01-430-220	Garage Telephone Svcs	3,694	5,000	4,000	5,000	1,000	25.00%
01-430-240	General Expense - Public Works	2,710	3,500	3,500	3,500	0	0.00%
01-430-241	Uniforms - Public Works	2,109	3,600	3,600	3,600	0	0.00%
01-430-250	General Supplies - PW	5,625	5,000	5,000	5,000	0	0.00%
01-430-260	Tool & Equip Purchases - PW	316	11,000	11,000	4,000	-7,000	-63.64%
01-430-300	Vehicle Maintenance -PW	46,282	37,000	37,000	37,000	0	0.00%
01-430-310	PW Vehicle Repair/Ins Claim					0	#DIV/0!
01-430-330	PW Vehicle Operation - FUEL	16,531	30,000	26,000	30,000	4,000	15.38%
01-430-370	Tool & Equipment Repair - PW	2,878	2,000	4,200	3,000	-1,200	-28.57%
01-430-371	Tool & Equipment Rental-PW	1,485	2,000	1,500	2,000	500	33.33%
01-430-460	PW Continuing Ed (CDL)	249	-	1,250	2,000	750	60.00%
Subtotal (430) Public Works Department:		385,299	506,153	408,047	486,849	78,801	19.31%
<u>(432) Winter Maintenance</u>							
01-432-110	Winter Maintenance	8,040	15,000	5,000	16,000	11,000	220.00%
01-432-180	Winter Maintenance OT	14,398	20,000	2,000	20,000	18,000	900.00%
01-432-250	Snow Removal - Materials	37,086	65,000	20,000	65,000	45,000	225.00%
01-432-300	Snow Removal - Misc Exp		10,800	-		0	0.00%
Subtotal (432) Winter Maintenance:		59,524	110,800	27,000	101,000	74,000	274.07%
<u>(433) Traffic Control</u>							
01-433-300	Traffic Control Devices		0	0	0	0	0.00%
01-433-301	Street Signs, Lines, Markings	50,289	35,000	35,000	35,000	0	0.00%
01-433-305	Traffic Signals - Misc Exp		3,000	1,500	3,000	1,500	100.00%
01-433-360	Traffic Signals - Electricity	3,909	4,500	4,000	4,500	500	12.50%
01-433-370	Traffic Signals - Repairs	10,632	35,000	30,000	35,000	5,000	16.67%
01-433-375	Traffic Signal - Rt 352 & Rt 926		-	-	-	0	0.00%
01-433-450	Traffic Signals - Contract Svc	2,448	3,500	2,448	3,500	1,052	42.97%

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	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
Subtotal (433) Traffic Control:	67,278	81,000	72,948	81,000	8,052	11.04%
(434) Street Lighting						
01-434-360 Street Lights - Electricity	1,426	1,600	1,500	1,800	300	20.00%
Subtotal (434) Street Lighting:	1,426	1,600	1,500	1,800	300	20.00%
(436) Storm Sewers and Drains						
01-436-000 Storm Sewers and Drains	-				0	0.00%
01-436-450 Drainage	9,074	5,000	5,000	5,000	0	0.00%
Subtotal (436) Drainage:	9,074	5,000	5,000	5,000	0	0.00%
(437) Tools & Machinery						
01-437-370 Tool/Machinery - Maint/Repair	533	3,000	3,000	3,000	0	0.00%
01-437-725 Backhoe Expenses	1,786	4,000	4,000	4,000	0	0.00%
01-437-740 Major Equipment Purchase	84,200	106,000	105,335	-	0	0.00%
01-437-750 Minor Equip Purchase-PW	-	3,000	3,000	4,000	1,000	33.33%
Subtotal (437) Tools & Machinery:	140,624	116,000	115,335	11,000	-104,335	-90.46%
(438) Road & Bridge Maintenance						
01-438-250 Highway Material - Public Work	546	3,500	3,500	3,500	0	0.00%
01-438-251 Road Repair - Public Works	1,522	1,800	1,800	1,800	0	0.00%
01-438-380 Rental Equipment - Public Work	164	500	500	500	0	0.00%
01-438-451 PA One Call System	526	1,000	1,000	1,000	0	0.00%
01-438-452 Satellite Subscription Service	4,032	4,100	4,392	4,600	208	4.74%
Subtotal (438) Rd & Bridge Maintenance:	6,789	10,900	11,192	11,400	208	1.86%
(439) Highway Construction						
01-439-100 Street Construction	364,228	350,000	350,000	375,000	25,000	7.14%
01-439-200 Stormwater Repairs	-				0	0.00%
Subtotal (439) Highway Construction:	364,228	350,000	350,000	375,000	25,000	7.14%
(446) Stormwater Management/MS4 Requirements						
01-446-200 NPDES/MS4 Permit	2,500	2,500	2,500	2,500	0	0.00%

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	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
01-446-300 Simplified Stormwater Projects	244	1,920	1,920	1,920		
Subtotal (446) Stormwater Management	2,744	4,420	4,420	4,420	0	0.00%
(450) Historical Commission						
01-450-000 Historical Commission Expenses	80	2,500	2,500	2,000	-500	-20.00%
01-450-050 Historical Markers/Interpretive Signage				5,000	5,000	100.00%
01-450-100 Minnaci Property	5,210	-	-		0	0.00%
01-450-200 Huey Property Maintenance		-	-		0	0.00%
Subtotal (450) Historical Commission	5,290	2,500	2,500	7,000	4,500	180.00%
(451) Cultural & Recreation Administration						
01-451-000 Park & Recreation Commission	2,892	2,000	5,000	6,000	1,000	20.00%
01-451-100 Westtown Day	3,909	10,000	10,000	10,000	0	0.00%
01-451-112 Recreation Coordinator				30,000	30,000	100.00%
01-451-161 FICA				1,860	1,860	100.00%
01-451-162 Medicare Employer				435	435	100.00%
01-451-163 PAUC Employer				100	100	100.00%
01-451-247 Recreation Activities				10,000	10,000	100.00%
Subtotal (451) Park & Recreation:	6,802	12,000	15,000	58,395	43,395	289.30%
(454) Township Parks						
01-454-110 Park/Recreation Employees	38,148	66,478	83,000	92,538	9,538	11.49%
01-454-240 General Park Expense	9,259	5,000	5,000	5,000	0	0.00%
01-454-250 Park Supplies	3,339	4,000	3,500	7,000	3,500	100.00%
01-454-251 Special Park Projects	712	20,000	20,000	5,000	-15,000	-75.00%
01-454-260 Park Tool & Equip Purchase		1,500	1,500	1,500	0	0.00%
01-454-361 Park Restroom Utilities				3,600		
01-454-370 Park Equip Repair & Operat	75	2,000	2,000	2,000	0	0.00%
01-454-373 Park Restroom Maintenance				3,500		
01-454-380 Equipment Rental	10,800	6,500	6,500	6,500	0	0.00%
01-454-450 Parks - Lawn Maintenance	114	2,500	2,500	2,500	0	0.00%
01-454-500 Park Water Usage	311	1,800	311	1,800	1,489	478.78%
01-454-600 Community Garden - Shared Cost	2,391	3,000	2,500	3,000	500	20.00%
Subtotal (454) Township Parks:	65,148	112,778	126,811	133,938	7,127	5.62%

General Fund Expenditures

DRAFT 10/16/23

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<u>(456) Libraries</u>						
01-456-000 Libraries	11,000	13,943	13,943	16,731	2,788	20.00%
Subtotal (456) Libraries:	11,000	13,943	13,943	16,731	2,788	20.00%
<u>(460) Community Development</u>						
01-460-100 Environmental Advisory Council	7,200	5,000	6,957	2,000	-4,957	-71.25%
Subtotal (460) Community Development	7,200	5,000	6,957	2,000		
<u>(461) Conservation of Natural Resources</u>						
01-461-000 Forestry Management	13,500	30,000	30,000	30,000	0	0.00%
01-461-313 Open Space (Crebilly Eng/Surv/Appraisal)	23,445	50,000	23,788	-		
01-461-330 Tyson Park Special Maintenance	4,975	7,500	5,000	7,500	2,500	50.00%
Subtotal (461) Conservation of Natural Resources:	41,920	87,500	58,788	37,500	-21,288	-36.21%
<u>(462) Community Develop Housing</u>						
01-462-000 Community Development	1,450	1,500	1,450	1,500	50	3.45%
Subtotal (462) Community Development:	1,450	1,500	1,450	1,500	50	3.45%
<u>(471) Debt Service - Principal</u>						
01-471-100 2022 PW F350 & F550 Loan Principal	16,916	34,594	34,594	35,636	1,042	3.01%
" 2023 International Dump/Plow 67-26		27,459	27,459	28,280	821	2.99%
Subtotal (471) Debt Service - Principal	16,916	62,053	62,053	63,916	1,863	3.00%
<u>(472) Debt Service - Interest</u>						
01-472-100 2022 PW F350 & F550 Loan Interest	2,706	4,650	4,650	3,608	-1,042	-22.40%
" 2023 International Dump/Plow 67-26		2,537	2,537	1,716	-821	-32.34%
Subtotal (471) Debt Service - Principal	2,706	7,187	7,187	5,324	-1,862	-25.91%

General Fund Expenditures

DRAFT 10/16/23

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024	
(480) Miscellaneous							
01-480-000	Miscellaneous Expenditures	650	500	500	500	0	0.00%
01-480-100	Bank Charges	2,378	400	7,500	6,000	-1,500	-20.00%
01-480-410	Release Agreement-ArborviewHOA				-	0	0.00%
Subtotal (480) Miscellaneous:		3,028	900	8,000	6,500	-1,500	-18.75%
(484) Workers Compensation Insurance							
01-484-354	Workers Compensation Insurance	34,959	40,000	21,183	23,300	2,117	9.99%
Subtotal (484) Workers Comp Insurance:		34,959	40,000	21,183	23,300	2,117	9.99%
(486) Insurance and Benefits							
01-486-100	General Liability Insurance	22,092	23,500	24,268	26,694	2,427	10.00%
01-486-150	Cyber Liability Insurance			10,692	11,761	1,069	10.00%
01-486-200	Admin Bldg Property Insurance	3,587	3,700	3,930	4,323	393	10.00%
01-486-210	PW Garage Property Ins	8,775	9,000	9,751	10,726	975	10.00%
01-486-220	Mansion/Park Property Ins	9,239	10,000	10,347	11,382	1,035	10.00%
01-486-230	Traffic Signal Property Ins	2,951	3,200	3,283	3,611	328	10.00%
01-486-240	Contractor Equip/Debris Remove	1,184	1,300	1,198	1,318	120	10.00%
01-486-250	Auto Physical Damage Property	6,597	6,800	7,776	8,554	778	10.00%
01-486-300	Automobile Liability Insurance	8,419	10,000	7,612	8,373	761	10.00%
01-486-310	Auto Insurance Claim/Deductible		3,000	7,124	7,836	712	10.00%
01-486-400	Public Officials Liability	11,726	12,500	12,812	14,093	1,281	10.00%
01-486-401	Bonds-Treasurer's/Other	3,486	3,800	1,739	1,913	174	10.00%
Subtotal (486) Insurance & Benefits:		78,056	86,800	100,532	110,585	10,053	10.00%
(487) Employee Benefits							
01-487-152	Employee(s) Benefits (Leaves)	115,609	99,000	125,000	90,000	-35,000	-28.00%
01-487-153	Insurance (Life,AD&D,LTD,STD)	12,773	14,100	14,000	21,215	7,215	51.54%
01-487-154	Dental Insurance (Empl)	6,019	8,200	5,750	5,040	-710	-12.35%
01-487-155	Vision Reimbursement	1,620	5,000	4,000	4,900	900	22.50%
01-487-156	Health/Hospital Insurance	48,343	78,000	67,500	113,880	46,380	68.71%
01-487-157	HRA - PrimePay	7,191	28,500	18,000	32,000	14,000	77.78%
01-487-158	HRA Plan Fees	1,058	1,600	1,729	1,750	21	1.21%
01-487-159	Healthcare Reimbursement	23,319	14,662	12,839	-	-12,839	-100.00%
01-487-160	Contribution to Pension (from State Aid)	56,593	72,000	87,975	88,000	25	0.03%
01-487-161	Cell Phone Reimbursement	800	1,200	800	800	0	0.00%

General Fund Expenditures

DRAFT 10/16/23

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
01-487-500 On-Lot Staff Insurance	1,685	500	1,300	500	-800	-61.54%
Subtotal (487) Employee Benefits:	275,011	322,762	338,893	358,085	19,192	5.66%
<u>(491) Refunds of Prior Year Revenues</u>						
01-491-010 RE Tax Refund	2,763	2,500	2,500	2,500	0	0.00%
01-491-013 Reimbursable Tax Payments	11,603	12,000	11,603	12,000	397	3.42%
01-491-090 State Aid-Pension Excess	16,595	5,000	1,899	-	-1,899	-100.00%
01-491-100 Miscellaneous Reimbursement	233	1,500	1,500	1,500	0	0.00%
Subtotal (491) Refunds of Prior Yr Revenues:	31,194	21,000	17,502	16,000	-1,502	-8.58%
<u>(492) Interfund Operating Transfers</u>						
01-492-019 Transfer to ARPA Fund	1,156,367	-			0	0.00%
01-492-020 Transfer to Capital Projects	16,000				0	0.00%
01-492-030 Transfer to Capital Reserve	180,000	180,000	180,000	180,000		0.00%
01-492-035 Transfer to Capital Future Reserve		50,000	50,000	50,000		0.00%
01-492-215 Transfer to Debt Svc/OBP Series 2022	110,000	264,000	264,000	264,000		
01-492-300 Transfer to Debt Svc /Series 2021	180,000	126,000	126,000	126,000	0	0.00%
01-492-400 Transfer to Capital Repl Reserve	25,000	26,728	26,728	\$ 25,000	-1,728	-6.47%
Subtotal (492) Interfund Operating Transfers:	1,667,367	646,728	646,728	645,000	(1,728)	-0.27%
Total General Fund Expenditures	8,202,918	8,183,287	7,872,726	8,248,040	375,315	4.77%
Total GENERAL FUND Revenues/Fund Balance Appro	8,327,761	8,183,286	8,584,556	8,248,040	(336,516)	-3.92%
Total GENERAL FUND Expenditures:	8,202,918	8,183,286	7,872,726	8,248,040	375,315	4.77%
Total GENERAL FUND Balance	124,842	0	711,830	(0)		

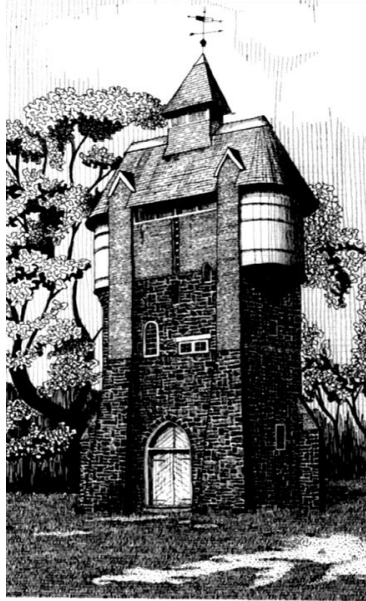
Projected General Fund Year End Cash Balance

7,132,909

6,950,106

Westtown Township

2024 Open Space Fund DRAFT Budget



10/16/2023 DRAFT

Open Space Revenues and Expenditures

DRAFT 10/16/23

	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
Open Space Revenues			34,266		
<u>(301) Real Property Tax</u>					
04-301-110 RE Taxes - Electoral (0.21 mils)	169,290	168,000	336,000	166,710	98.48%
04-301-400 RE Taxes - Delinquent			500	500	100.00%
04-301-600 Interim Tax - Open Space		1,000	1,000	1,000	100.00%
Subtotal (301) Real Property Tax	169,290	169,000	337,500	337,500	99.36%
<u>(310) Act 511 Taxes</u>					
04-310-100 RE Transfer Tax (For Crebilly Sale Only)			103,049	103,049	100.00%
04-310-210 EIT Taxes - Electoral (0.08%)	173,400	165,000	404,600	231,200	133.33%
Subtotal (310) RE Tax	173,400	165,000	404,600	404,600	133.33%
<u>(341) Interest Earnings</u>					
04-341-000 Interest Earnings	4,000	3,000	40,000	36,000	900.00%
Subtotal (301) RE Tax	4,000	3,000	40,000	40,000	900.00%
<u>(351) Federal Grants</u>					
04-351-080 Federal Land & Water Conservation Fund			6,000,000	6,000,000	100.00%
Subtotal (351) Federal Grants	0	0	6,000,000	6,000,000	100.00%
<u>(354) State Grants</u>					
04-354-080 State Grants			1,250,000	1,250,000	100.00%
Subtotal (354) State Grants	0	0	1,250,000	1,250,000	100.00%
<u>(357) County Grants</u>					
04-357-080 Chester County Open Space Program	0	0	1,206,750	1,206,750	100.00%
Subtotal (357) County Grants	0	0	1,206,750	1,206,750	100.00%

Open Space Revenues and Expenditures

DRAFT 10/16/23

	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<u>(387) Contributions and Donations</u>					
04-387-080 Private Donations			4,219,350	4,219,350	100.00%
Subtotal (387) Contributions and Donations	0	0	4,219,350	4,219,350	100.00%
<u>(393) Proceeds of Long Term Debt</u>					
04-393-110 Electoral Bond Revenue			7,575,000	7,575,000	100.00%
04-393-130 Natural Lands Bridge Loan			3,000,000	3,000,000	100.00%
Subtotal (393) Proceeds of Long Term Debt	0	0	10,575,000	10,575,000	100.00%
Total Open Space Fund Revenues	346,690	337,000	24,033,200	23,696,200	7031.51%

Open Space Revenues and Expenditures

DRAFT 10/16/23

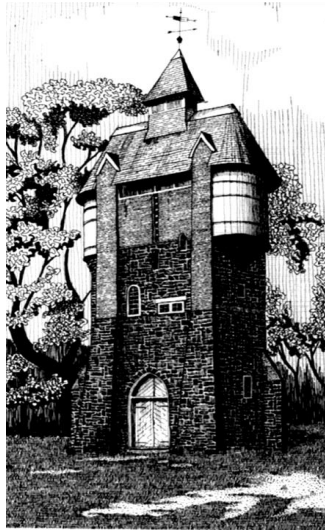
	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
Open Space Fund Expenditures					
<u>(403) Tax Collection</u>					
04-403-310 Open Space EIT Tax Commission	1,734	1,734	4,046	2,312	133.33%
Subtotal (403) Tax Collection	1,734	1,734	4,046	2,312	133.33%
<u>(461) Conservation of Natural Resources</u>					
04-461-310 Conservation Prof Services	0	121,000		(121,000)	-100.00%
04-461-610 Cap Const - Demolition of Building/s			50,000	50,000	100.00%
04-461-700 Land Acquisition	0	0	20,815,797	20,815,797	100.00%
Subtotal (461) Conservation of Natural Resource	0	121,000	20,865,797	20,744,797	17144.46%
<u>(471) Debt Principal</u>					
04-471-000 Debt Principal			0	0	0.00%
04-471-100 Crebilly Farm Family Assoc Loan Principal		180,000	1,771,812		
Subtotal (471) Debt Principal	0	180,000	1,771,812	1,591,812	884.34%
<u>(472) Debt Interest</u>					
04-472-000 Debt Interest				0	0.00%
Subtotal (472) Debt Interest	0		0	0	0.00%
<u>(475) Debt Service</u>					
04-475-000 Fiscal Agent Fees			75,000	75,000	100.00%
Subtotal (472) Debt Interest	0		75,000	75,000	100.00%
<u>(491) Refunds of Prior Year Revenues</u>					
04-491-010 Open Space RE Tax Refund				0	0.00%
Subtotal (472) Debt Interest	0		0	0	0.00%
<u>(492) Interfund Operating Transfers</u>					
04-492-023 Transfer to Debt Svc/Series 2024			248,400	248,400	100.00%
Subtotal (492) Interfund Operating Transfers	0		248,400	248,400	100.00%

Open Space Revenues and Expenditures

DRAFT 10/16/23

	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
Total Open Space Fund Expenditures:	1,734	302,734	22,965,055	22,662,321	7485.89%
Total Open Space Fund Revenue	346,690	337,000	24,033,200	23,696,200	7031.51%
Total Open Space Fund Expenditures	1,734	302,734	22,965,055	22,662,321	7485.89%
Total Open Space Fund Balance	344,956	34,266	1,068,145		
 Projected General Fund Year End Cash Balance		34,266	1,102,411		

Westtown Township
2024 Sewer Fund DRAFT Budget



10/16/2023 DRAFT

Sewer Fund Revenues

DRAFT 10/16/23

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
Beginning Cash Balance	2,244,758		2,654,432	2,909,134		
<u>(341) Interest Earnings</u>						
08-341-000 Interest Earnings	3,705	3,000	10,000	50,000	40,000	400.00%
08-341-106 PLGIT Interest (WW)			25,000	20,000	-5,000	-20.00%
Subtotal (341) Interest Earnings	3,705	3,000	35,000	70,000	35,000	100.00%
<u>(361) Twp Sales/Charges for Service</u>						
08-361-601 UB Returned Check Fee	105	105	105	70	-35	-33.33%
<u>(364) Sanitation/Sewage Charges</u>						
08-364-110 Sewage Tapping Fee /WCC	-	0	0	0	0	0.00%
08-364-111 Sewage Tapping Fee/ W.Goshen	63,283	0	3,164	0	-3,164	-100.00%
08-364-115 Sewer Inspection-Residential	-	0	0	0	0	0.00%
08-364-120 Sewer User Fees Not Metered	2,478,237	2,516,000	2,480,000	2,483,280	3,280	0.13%
08-364-122 Sewer Fees-Club Swim Pool	1,640	1,640	1,640	1,640	0	0.00%
08-364-123 Sewer Fees-Pool Club House	1,640	1,640	1,640	1,640	0	0.00%
08-364-124 Commercial Sewer Fees Metered	294,167	290,000	290,000	290,000	0	0.00%
08-364-125 Westtown Sch Meter Usage	104,614	100,000	102,000	102,000	0	0.00%
08-364-130 Admin Fee WT Sch Pump Station	1,200	1,200	1,200	1,200	0	0.00%
08-364-135 Thornbury Twp CC Maint Fee	1,600	1,600	1,600	1,600	0	0.00%
08-364-500 Delinquent Sewer Collections	55,494	40,000	45,000	45,000	0	0.00%
Subtotal (364) Sanitation	3,001,875	2,952,080	2,926,244	2,926,360	116	0.00%
<u>(380) Miscellaneous Revenue</u>						
08-380-000 Misc Revenue	0	0	0	0	0	0.00%
Subtotal (390) Misc Revenue	0	0	0	0	0	0.00%

Sewer Fund Revenues

DRAFT 10/16/23

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<u>(395) Refunds & Reimbursements</u>						
08-395-100 Miscellaneous Refunds	0	500	250	250	0	0.00%
08-395-200 Miscellaneous Reimbursement	0	500	250	250	0	0.00%
08-395-700 Developers Reimbursements	0	500	250	250	0	0.00%
Subtotal (395) Refunds & Reimbursements:	0	1,500	750	750	0	0.00%
399 Reserve Appropriation		49,973		1,055,791		
Total Sewer Revenue	3,005,685	3,006,658	2,962,099	4,052,971	1,090,872	36.83%

Sewer Fund Expenditures

DRAFT 10/16/23

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<u>(401) Executive</u>						
08-401-000 WW General Expense	0	500	500	500	0	0.00%
08-401-100 Wastewater Admin Wages	132,177	140,500	122,000	144,216	22,216	18.21%
08-401-161 FICA	8,151	8,711	7,564	8,941	1,377	18.21%
08-401-162 Medicare Employer	1,906	2,037	1,769	2,091	322	18.21%
08-401-163 PAUC Employer	764	400	250	250	0	0.00%
08-401-210 WW - Office Supplies	378	500	500	500	0	0.00%
08-401-241 WW - Training & Information	1,245	1,500	1,500	1,500	0	0.00%
Subtotal (401) Executive:	144,621	154,449	134,083	157,999	23,916	17.84%
<u>(404) Legal Services</u>						
08-404-310 WW Legal - WCC	0	1,000	0	1,000	1,000	100.00%
08-404-314 WW Legal - West Goshen	0	1,000	0	1,000	1,000	100.00%
08-404-500 WW Delinquent Collection Legal Fees	830	2,000	1,100	1,100	0	0.00%
Subtotal (404) Legal Services:	830	4,000	1,100	3,100	2,000	181.82%
<u>(406) General Government Admin</u>						
08-406-100 TMDL Coalition	2,229	2,500	2,300	2,500	200	8.70%
08-406-200 NPDEs Permit	1,000	5,000	3,000	3,000	0	0.00%
08-406-225 Daily Discharge Capacity Fee	660	700	715	725	10	1.40%
08-406-360 Municipay Credit Card Fees	8,773	8,000	9,700	10,000	300	3.09%
08-406-500 Chapter 302-WW Opr Cert Fee	165	300	165	175	10	6.06%
08-406-800 Aqua Sewer Billing Fee	373	380	380	380	0	0.00%
Subtotal (406) General Govt Admin:	13,201	16,880	16,260	16,780	520	3.20%
<u>(407) Networking Services</u>						
08-407-215 WW Computer/Svcs/Support	185	500	200	200	0	0.00%
Subtotal (407) Networking Services	185	500	200	200	0	0.00%
<u>(408) Engineering</u>						
08-408-000 WW Engineering - General	0	2,000	1,000	1,000	0	0.00%
08-408-313 WW Engineering-WCC	1,406	15,000	7,500	8,000	500	6.67%
08-408-314 WW Engineering - W.Goshen	0	5,000	2,500	5,000	2,500	100.00%
08-408-400 WW Engr Due From Developer	0	500		0	0	0.00%
Subtotal (408) Engineering:	1,406	22,500	11,000	14,000	3,000	27.27%

Sewer Fund Expenditures

DRAFT 10/16/23

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
(429) Wastewater Collection/Treatment						
08-429-100 WW Plant Wages	181,152	272,500	170,000	199,749	29,749	17.50%
08-429-161 FICA	12,813	19,134	12,611	12,694	84	0.66%
08-429-162 Medicare Employer	2,997	4,475	2,949	2,969	20	0.66%
08-429-163 PAUC Employer	838	300	300	300	0	0.00%
08-429-172 Holiday Pay	8,144	12,000	10,800	11,300	500	4.63%
08-429-176 Employee(s) Benefits (Leaves)	13,869	16,000	15,000	15,600	600	4.00%
08-429-177 Sick Time	1,639	3,120	2,600	2,600	0	0.00%
08-429-180 Over Time	3,471	5,000	5,000	5,000	0	0.00%
08-429-240 Administration & Billing - WCC	7,611	8,000	7,500	8,000	500	6.67%
08-429-244 WW Supplies - WCC	23,379	6,000	6,000	6,000	0	0.00%
08-429-245 WW Supplies - Kirkwood Pump Station	0	500	500	500	0	0.00%
08-429-246 WW Supplies - Pleasant Gr Pump Station	0	1,000	1,000	1,000	0	0.00%
08-429-247 WW Supplies - Rustin Pump Station	0	1,000	1,000	1,000	0	0.00%
08-429-251 WW Supplies - WG	1,833	1,000	1,000	1,000	0	0.00%
08-429-260 WW Tool Purchases	0	500	500	500	0	0.00%
08-429-261 WW Tool/Equipment Rental	0	500	500	500	0	0.00%
08-429-320 WW Telephone	580	800	600	650	50	8.33%
08-429-345 Chapter 94 Report	8,736	10,500	9,000	10,500	1,500	16.67%
08-429-360 WW Utilities - WCC	46,394	50,000	50,200	54,000	3,800	7.57%
08-429-361 Utilities - Pleasant Grv Pump Station	10,537	15,000	11,000	12,000	1,000	9.09%
08-429-362 Utilities-Trellis Lane	2,571	3,000	3,000	3,300	300	10.00%
08-429-363 Utilities-Sage Lane	2,084	2,300	2,500	2,700	200	8.00%
08-429-364 Utilities-Ltl Shiloh Rd	366	400	380	450	70	18.42%
08-429-365 Utilities-ArborView Pump Station	2,725	3,000	3,000	3,300	300	10.00%
08-429-366 Utilities-Kirkwood Pump Station	3,272	3,800	3,700	4,100	400	10.81%
08-429-367 Utilities-Thorne @ Maple	366	400	380	450	70	18.42%
08-429-368 Utilities-Rustin PS	4,158	5,000	5,100	5,600	500	9.80%
08-429-373 Treatment - WG (Goose Creek)	299,222	300,000	320,327	375,000	54,673	17.07%
08-429-374 Equipment Repair - WCC	33,420	45,000	45,000	45,000	0	0.00%
08-429-375 Equipment Repair - WG	6,050	5,000	5,000	5,000	0	0.00%
08-429-376 Operation & Maintenance - WCC	123,574	100,000	106,500	106,500	0	0.00%
08-429-377 Operation & Maintenance - WG	12,451	15,000	13,000	15,000	2,000	15.38%
08-429-378 Op & Maint - Pleasant Grove PS	30,459	15,000	20,000	15,000	-5,000	-25.00%
08-429-379 Op & Maint - Rustin PS	13,598	10,000	14,000	12,000	-2,000	-14.29%
08-429-380 Ashbridge Pump Station(WG)	0	2,500	4,000	2,500	-1,500	-37.50%
08-429-381 Op & Maint - ArborView PS	1,174	3,000	1,500	1,500	0	0.00%
08-429-382 Op & Maint - Kirkwood PS	2,378	5,000	7,000	5,000	-2,000	-28.57%
08-429-450 Alarm System Monitoring - WCC	18,789	20,000	19,000	20,000	1,000	5.26%
08-429-451 Alarm System Monitoring - WG	10,052	10,100	10,000	10,000	0	0.00%
08-429-452 Sludge Hauling Contract	48,245	59,900	59,900	61,178	1,278	2.13%
08-429-455 Sewer Line Flush/Televise	304	75,000	0	75,000	75,000	100.00%
08-429-600 W.Goshen Sewer Capital Costs	13,986	15,000	34,133	15,000	-19,133	-56.05%

Sewer Fund Expenditures

DRAFT 10/16/23

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
08-429-750 Equipment Purchase - WCC	22	3,000	0	2,000	2,000	100.00%
08-429-750 F-450 Utility Truck WWTP	0	144,000	61,649	83,000	21,351	34.63%
08-429-750 Jet Trailer (used from EGT)		50,000	43,500	0	-43,500	
08-429-751 Equipment Purchase - WG	0	1,000	0	0	0	0.00%
Subtotal (429) WW Collection/Treatment:	953,264	1,323,729	1,090,629	1,214,440	123,811	11.35%
<u>(480) Miscellaneous</u>						
08-480-100 Miscellaneous Expenses	0	0	8,570	0	-8,570	-100.00%
Subtotal (480) Miscellaneous:	0	0	8,570	0	-8,570	-100.00%
<u>(484) Workers Compensation Insurance</u>						
08-484-100 Workers Compensation	11,653	14,000	7,061	7,770	709	10.04%
Subtotal (484) Workers Compensation Ins:	11,653	14,000	7,061	7,770	709	10.04%
<u>(486) Insurance and Benefits</u>						
08-486-100 WW General Liability Insurance	17,358	20,000	19,067	20,974	1,907	10.00%
08-486-200 WW Property Insurance	5,711	6,000	6,359	6,995	636	10.00%
08-486-300 WW Automobile Liability	4,346	5,000	5,075	5,582	507	10.00%
08-486-400 WW Public Officials Liability	7,818	8,500	8,541	9,395	854	10.00%
Subtotal (486) Insurance & Benefits:	35,233	39,500	39,042	42,947	3,904	10.00%
<u>(487) Employee Benefits</u>						
08-487-153 Insurance (Life,AD&D,LTD,STD)	7,755	8,600	7,710	4,173	-3,537	-45.88%
08-487-154 Dental Insurance (Empl)	875	2,300	450	1,000	550	122.22%
08-487-155 Vision Reimbursement	1,485	2,600	1,500	1,925	425	28.33%
08-487-156 Health/Hospitalization Insurance	41,485	68,000	66,192	89,038	22,846	34.51%
Subtotal (487) Employee Benefits:	51,601	81,500	75,852	96,136	20,284	26.74%
<u>(489) Unclassified Expenditures</u>						
08-489-000 Unclassified Expenditures	0	0	0		0	0.00%
08-489-030 Emergency Repair-WW Cap Rsv	0	0	0	0	0	0.00%
Subtotal (489) Unclassified Expenditures	0	0	0	0	0	0.00%
<u>(492) Interfund Operating Transfers</u>						
08-492-100 Transfer to Debt Svc/GO Series 2012	360,000	300,000	300,000	294,000	-6,000	-2.00%

Sewer Fund Expenditures

DRAFT 10/16/23

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
08-492-180 Transfer To Capital Projects	0	0	0	1,182,000	1,182,000	100.00%
08-492-200 Transfer to Sewer Capital Reserve	360,000	360,000	360,000	360,000	0	0.00%
08-492-300 Transfer to Debt Svc/GO Series 2016	663,600	663,600	663,600	663,600	0	0.00%
Subtotal (492) Interfund Operating Transfers:	1,383,600	1,323,600	1,323,600	2,499,600	1,176,000	88.85%
Total Sewer Fund Expenses	2,595,594	2,980,658	2,707,397	4,052,971	1,345,574	49.70%
Total SEWER FUND Revenues:	3,005,685	3,006,658	2,962,099	4,052,971		36.83%
Total SEWER FUND Expenditures:	2,595,594	2,980,658	2,707,397	4,052,971		49.70%
Total SEWER FUND Fund Balance	410,091	26,000	254,702	0		
Sewer Fund Projected Year End Cash Balance			2,909,134	1,853,343		

Westtown Township
2024 Refuse Fund DRAFT Budget



10/16/2023 DRAFT

Refuse Fund Revenues

DRAFT 10/16/23

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023 -2024
Refuse Beginning Cash Balance	664,939		780,939	723,838		
<u>(355) State Shared Revenues</u>						
09-355-020 DER Grant - Recycling	24,011	10,000	17,408	10,000	-7,408	-42.56%
Subtotal State Revenue	24,011	10,000	17,408	10,000	-7,408	-42.56%
<u>(364) Sanitation/Trash/Recycling Fee</u>						
09-364-300 Solid Waste Collection	1,051,415	1,318,812	1,310,000	1,310,000	0	0.00%
09-364-400 Delinquent UB Collections	23,780	17,000	22,000	19,000	-3,000	-13.64%
Subtotal (364) Trash/Recycling:	1,075,196	1,335,812	1,332,000	1,329,000	-3,000	-0.23%
<u>(395) Reimbursements</u>						
09-395-205 Hazard Waste Reimburse	1,563	1,500	1,500	1,500	0	0.00%
Subtotal Reimbursements	1,563	1,500		1,500	1,500	100.00%
<u>(399) FUND BALANCE</u>						
		121,714	69,251	205,178		
Total Refuse Revenue	1,100,770	1,469,026	1,418,659	1,545,678	127,019	8.95%

Refuse Fund Expenditures

DRAFT 10/16/23

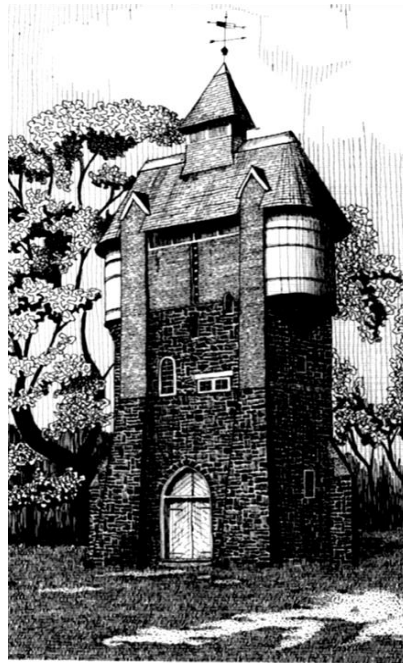
	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
(401) Refuse Wages						
09-401-100 Administration Refuse Payroll	107,239	119,300	113,000	122,140	9,140	8.09%
09-401-161 FICA	6,610	7,397	7,006	7,573		
09-401-162 MEDICARE EMPLOYER	1,546	1,730	1,639	1,771		
09-401-163 PAUC EMPLOYER	684	250	250	250	0	0.00%
Subtotal (401-487) Wages	116,079	128,676	121,895	131,734	9,839	8.07%
(404) Solicitor						
09-404-500 Delinquent Collection Legal Fees	830	2,000	850	900	50	5.88%
Subtotal (404) Solicitor	830	2,000	850	900	50	5.88%
(406) General Government Administration						
09-406-360 Municipay Credit Card Fees	8,773	8,500	10,000	10,000	0	0.00%
Subtotal (406) Gen Gov't Admin	8,773	8,500	10,000	10,000	0	0.00%
(426) Recycling						
09-426-100 Recycling - Special Projects	7,622	10,000	7,000	8,000	1,000	14.29%
Subtotal (426) Recycling:	7,622	10,000	7,000	8,000	1,000	14.29%
(427) Solid Waste Collect/Disposal						
09-427-100 Solid Waste Collect/Contracted	564,017	1,007,464	1,007,464	1,088,061	80,597	8.00%
09-427-120 Solid Waste Tipping Fees	255,428	272,850	260,500	265,000	4,500	1.73%
09-427-140 Solid Waste Collection/Gen	378	1,500	400	400	0	0.00%
09-427-150 Solid Waste UB & Postage	5,777	7,000	6,500	6,500	0	0.00%
09-427-300 Trash Service Credits			(8,100)		8,100	-100.00%
Subtotal (427) Solid Waste:	825,599	1,288,814	1,266,764	1,359,961	93,197	7.36%
(484) Workers Compensation Insurance						
09-484-100 Workers Compensation	10,363	11,500	6,536	7,200	664	10.16%
Subtotal (484) Workers Compensati	10,363	11,500	6,536	7,200		

Refuse Fund Expenditures

DRAFT 10/16/23

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
(487) Employee Benefits						
09-487-153 Life, AD&D, LTD, STD Insurance	2,676	3,000	2,500	2,850	350	14.00%
09-487-154 Dental Insurance		711		750	750	100.00%
09-487-155 Vision Reimbursement	262	825	800	650	-150	-18.75%
09-487-156 Health/Hospitalization insurance	12,567	15,000	18,141	23,633	5,492	30.27%
Subtotal (487) Employee Benefits:	15,506	19,536	2,500	27,883	25,383	1015.32%
Total Solid Waste Collection Expenses	984,771	1,469,026	1,406,509	1,545,678	139,169	9.89%
Total Solid Waste Revenue	1,100,770	1,469,026	1,418,659	1,545,678	127,019	8.95%
Total Solid Waste Expenses	984,771	1,469,026	1,406,509	1,545,678	139,169	9.89%
Total Solid Waste Fund Balance	116,000	(0)	12,150	0		
Refuse Fund Projected Year End Cash Balance			723,838	518,661		

Westtown Township
2024 State Liquid Fuels Fund DRAFT Budget



10/16/2023 DRAFT

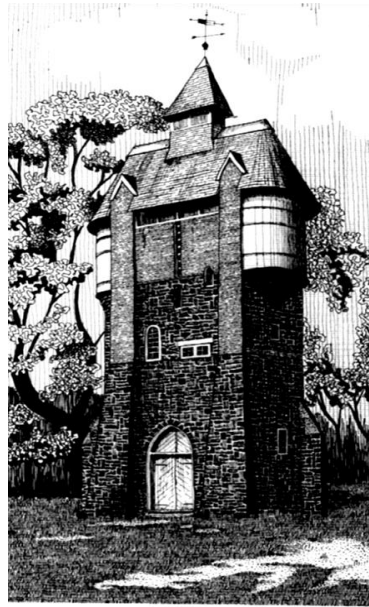
**State Highway Aid Fund
Revenues and Expenditures**

DRAFT 10/16/23

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
BEGINNING BALANCE				4,378		
State Highway Aid Fund Revenue						
(341) Interest Earnings						
35-341-000 Interest Earnings	81	50	1,025	5,000	3,975	387.80%
(355) State Shared Revenues						
35-355-000 Liquid Fuels	361,019	364,684	373,267	375,000	1,733	0.46%
35-355-060 Turnback Allocation	7,080	7,080	7,080	7,080	0	0.00%
(399) State Highway Aid Fund Balance	94,827	28,186	63,006	2,920		
Total Highway Aid Fund Revenue	463,007	400,000	444,378	390,000	-54,378	-12.24%
State Highway Aid Fund Expenditures						
(439) Highway Construction						
35-439-610 Street Construction	368,180	400,000	440,000	390,000	-50,000	-11.36%
Subtotal (439) Highway Construction:	368,180	400,000	440,000	390,000	-50,000	-11.36%
(492) Interfund Operating Transfers						
35-492-100 Transfer to Fund Balance	0					
Total Highway Aid Fund Expenditures:	368,180	400,000	440,000	390,000	-50,000	-11.36%
Total HIGHWAY AID FUND Revenue	463,007	400,000	444,378	390,000	-54,378	-12.24%
Total HIGHWAY AID FUND Expenditures	368,180	400,000	440,000	390,000	-50,000	-11.36%
Total HIGHWAY AID FUND Fund Balance	94,827	0	4,378	0		
Liquid Fuel Fund Projected Year End Cash Balance			94,826	1,458		

Westtown Township

2024 Debt Service Fund DRAFT Budget



10/16/2023 DRAFT

Debt Service Revenues

DRAFT 10/16/23

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
Beginning Balance	574,876		648,023	701,731		
(341) Interest Earnings						
23-341-100 Series 2012 (2004 WEGO)	181	20	382	500	118	30.89%
23-341-500 Series 2012 (2005 Sewer)	306	30	1,400	2,000	600	42.86%
23-341-600 Series 2016 (2006 Sewer Expansion)	613	80	3,000	4,000	1,000	33.33%
23-341-720 Series 2022 (OBP Master Plan)	0	0	600	1,000	400	66.67%
23-341-740 Series 2024 (Open Space)				500	500	100.00%
Subtotal (341) Interest Earnings	1,099	130	5,382	8,000	2,618	48.64%
(360) Debt Service Revenue						
23-360-000 E.Goshen-WEGO Debt Svc Pymt	122,500	122,500	124,701	0	-124,701	-100.00%
Subtotal (360) Debt Svc Revenue	122,500	122,500	124,701	0	-124,701	-100.00%
(392) Interfund Transfers						
23-392-000 Transfer from Fund Balance						
23-392-010 General Fund DS GO2021 (GO12/2004 WEGO)	144,000	132,062	132,062	0	-132,062	-100.00%
23-392-015 General Fund DS GO Series 2022 (OBP)	110,000	264,000	264,000	264,000	0	0.00%
23-392-030 General Fund DS GO Series 2021	180,000	126,000	126,000	126,000	0	0.00%
23-392-080 Sewer Fund DS GO Series 2021	1,023,600	963,600	963,600	957,600	-6,000	-0.62%
23-392-040 Open Space Fund DS GO Series 2024				248,400	248,400	100.00%
Subtotal (492) Interfund Transfers	1,457,600	1,485,662	1,485,662	1,596,000	110,338	7.43%
Total Debt Service Revenue	1,581,199	1,608,292	1,615,745	1,604,000	-11,745	-0.73%

Debt Service Expenditures

DRAFT 10/16/23 2022 ACTUAL

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
(471) Debt Principal						
23-471-500 GO Bond 2012 Principal	0				0	0.00%
23-471-600 GO Bond 2016 Principal	0				0	0.00%
23-471-700 GO Bond 2021 Principal	1,190,000	1,210,000	1,210,000	975,000	-235,000	-19.42%
23-471-720 GO Bond 2022 Principal				130,000	130,000	100.00%
Subtotal (471) Debt Principal	1,190,000	1,210,000	1,210,000	1,105,000	-105,000	-8.68%
(472) Debt Interest						
23-472-500 GO Bond 2012 Interest	0				0	0.00%
23-472-600 GO Bond 2016 Interest	0				0	0.00%
23-472-700 GO Bond 2021 Interest	231,500	207,700	207,700	171,400	-36,300	-17.48%
23-472-720 GO Bond 2022 Interest	57,653	143,138	143,138	143,138	0	0.00%
Subtotal (472) Debt Interest	289,153	350,838	350,838	314,538	-36,300	-10.35%
(475) Miscellaneous/Fiscal Agent Fees						
23-475-200 Fiscal Agent Fees GO 2012	0	0			0	0.00%
23-475-300 Fiscal Agent Fees GO 2016	500	0			0	0.00%
23-475-400 Fiscal Agent Fees - GO2021		500	500	500	0	0.00%
23-475-720 Fiscal Agent Fees - GO2022		650	700	700	0	0.00%
Subtotal Miscellaneous	500	1,150	1,200	1,200	0	0.00%
(492) Interfund Operating Transfers						
23-492-000 Transfer to Fund Balance						
23-492-030 Transfer to Capital Reserve						
23-492-010 Transfer to General Fund		0	0			0.00%
Subtotal Interfund Transfers	0	0	0	0	0	0.00%
Total Debt Svc Expenditures	1,479,653	1,561,988	1,562,038	1,420,738	-141,300	-9.05%
Total DEBT SERVICE FUND Revenues	1,581,199	1,608,292	1,615,745	1,604,000	-11,745	-0.73%
Total DEBT SERVICE FUND Expenditures	1,479,653	1,561,988	1,562,038	1,420,738	-141,300	-9.05%
Total DEBT SERVICE FUND Fund Balance	101,547	46,304	53,707	183,262		

Debt Service Expenditures

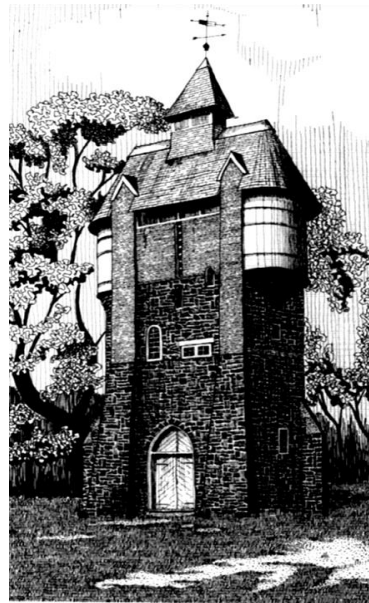
DEBT SERVICE Fund Projected Year End Cash Balance

701,731

884,993

Westtown Township

2024 Capital Reserve Fund DRAFT Budget



10/16/2023 Draft

Capital Reserves Revenue

DRAFT 10/16/23

	2022 ACTUAL	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
Fund Balance	7,342,606		6,355,662	6,276,109		
(341) Interest Earnings						
30-341-000 Capital Reserve Investments	144	16,000	1,000	16,000	15,000	1500.00%
30-341-100 Capital Reserve Cash Acct	3,379	500	400	500	100	25.0%
30-341-200 Univest Bank MM Interest	57,648	30,000	30,000	30,000	0	0.0%
30-343-000 Realized Gains/Losses	(301)	0	(125)	0	125	-100.0%
Subtotal (341) Interest Earnings	60,871	46,500	31,275	46,500	15,225	48.7%
(380) Miscellaneous Revenue						
30-399-000 Fund Reserve Appropriation	0	237,087	237,087	37,256	-199,831	-84.3%
30-380-001 CR CC Rewards	16,000	20,000	0	0	0	0.0%
Miscellaneous Revenue	16,000	257,087	237,087	37,256	-199,831	-84.3%
(392) Interfund Transfers						
30-392-023 Transfer from Debt Service	0				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)	25,000	50,000	25,000	50,000	25,000	100.00%
30-392-400 Transfer from GF- Infrastructure/Windfall	0	26,728		25,000	25,000	100.00%
Subtotal (392) Interfund Transfers	565,000	616,728	565,000	615,000	50,000	8.8%
Total Capital Reserve Revenue	641,871	920,315	833,362	698,756	-134,606	-16.2%

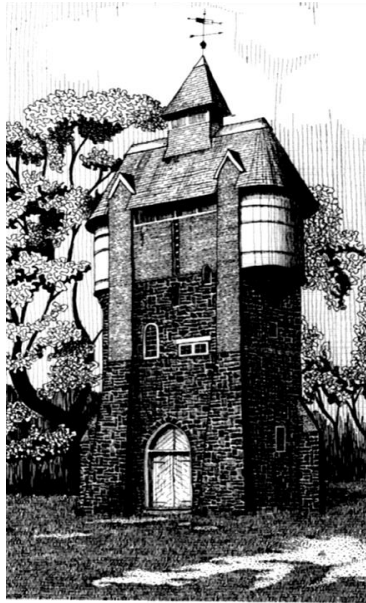
Capital Reserve Expenditures

DRAFT 10/16/23

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
(475) Fiscal Agent Fees							
30-475-100	Fiscal Agent Fees	620	0			0	0.0%
30-480-200	Univest Bank Fees	0	0				
(492) Interfund Transfers							
30-492-018	Transfer to Capital Projects/WCC Sewer CIP	293,773	495,701	495,701		-495,701	-100.0%
30-492-018	Transfer to Capital Projects/WGSA CIP	800,000	242,614	242,614		-242,614	-100.0%
30-492-018	Transfer to Capital Projects/PG PS Design		35,000	35,000	0	-35,000	-100.0%
30-492-019	Transfer to Capital Projects/SoNew Bridge	0	0		0	-42,200	-73.8%
30-492-020	Transfer to Capital Projects/Parks/Admin	385,621			88,500	-29,811	-36.2%
"	Transfer to Capital Projects/Roads-Traffic Signals				104,000	0	0.0%
"	Transfer to Capital Projects/Oakbourne Mansi	16,400	50,000	57,200	15,000	0	0.0%
"	Transfer to CP/SWM-MS4 Projects	132,400	97,000	82,400	52,589	88,500	100.0%
Subtotal (492) Interfund Transfers		1,628,194	920,315	912,915	260,089	88,500	-71.7%
Total Capital Reserve Expenditures		1,628,814	920,315	912,915	260,089	-652,826	-71.7%
Total CAPITAL RESERVE Revenue		641,871	920,315	833,362	698,756	-134,606	-24.1%
Total CAPITAL RESERVE Expense		1,628,814	920,315	912,915	260,089	-652,826	-71.7%
Total CAPITAL RESERVE FUND BALANCE		(986,943)	0	(79,553)	438,667		
CAPITAL RESERVE Estimated Year End Cash Balance				6,276,109.10	6,677,520.10		

Westtown Township

2024 Capital Projects Fund DRAFT Budget



10/16/2023 DRAFT

Capital Projects Revenues

DRAFT 10/16/23

	2022 ACTUAL	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
Beginning Balance	546,477		546,477	1,237,880.28		
(341) Interest Earnings						
18-341-100 CP SE06 Int Earned	227	34	1,100	5,000	3,900	354.5%
18-341-300 CP Special Projects Int Earned	216	16	1,300	5,000	3,700	284.6%
	443	50	2,400	10,000		
(354) Capital & Operating Grants						
18-354-030 Green Light Go Grant (926/Shady Grove Way)				267,125	267,125	100.0%
18-354-070 Greenways, Trails & Recreation Grant (MPP)	0	100,000	100,000	210,000	110,000	110.0%
18-354-071 PECO GREEN REGION GRANT	10,000				0	0.0%
18-354-072 DCNR C2P2/NPS LWCF Grant		1,500,000	1,350,000	150,000	-1,200,000	-88.9%
18-354-080 CFA Watershed Restoration Grant (Sage Rd)			0	10,000	-10,000	-100.0%
	10,000	1,600,000	1,460,000	627,125	-1,100,000	-57.0%
(380) Miscellaneous Revenue						
18-380-001 Credit Card Rewards	16,000	0	10,213	10,000	-213	-2.1%
	16,000	0	10,213	10,000	-1,110,000	-2.1%
(391) Proceeds of Sale of Fixed Assets						
18-391-100 Sale of Fixed Assets	0	0		18,000	18,000	100.0%
	0	0	0	18,000	-2,210,213	100.0%
(392) Interfund Transfers						
18-392-020 Transfer from GF	16,000					
18-392-030 GF Reserves Transfer/MS4 Projects	132,400	97,000	47,000	52,589	5,589	11.9%
" GF Cap Res./Park Projects/Gov't Bldgs/Traffic/Er	402,021	50,000	57,200	207,500	150,300	262.8%
18-392-080 Transfer From Reserve WW CIP-WGSTP	293,774	242,614	0		0	0.0%
" Cap Reserve Transfer/Sewer Capital Improveme	800,000	530,701	453,501		-453,501	-100.0%
18-392-085 WW Fund Transfer				1,182,000	1,182,000	100.0%
	1,644,195	920,315	557,701	1,442,089	884,388	158.6%
(399) Fund Balance				1,067,054		
Total Capital Projects Revenue & Fund Balance Appropriati	1,670,638	2,520,315	2,027,914	3,174,268	-215,825	56.5%

Capital Projects Expenditures

DRAFT 10/16/23

		2022 ACTUAL	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
(408) Engineering/Architecture/Landscape							
18-408-350	MS4 Engineering Services	39,831	47,000	47,000	0	-47,000	-100.0%
18-408-400	Pleasant Grove PS/Design Only	0	35,000	35,000	182,000	147,000	420.0%
18-408-500	Collection System Repair/Const Engr (Slip Linir	29,871	8,600	55,000	0	-55,000	-100.0%
18-408-620	Master Park Plan Design/Permits/Surveys	342,659	0	92,341	20,000	-72,341	100.0%
		412,362	90,600	229,341	202,000	-27,341	-11.9%
(409) General Government Buildings							
18-409-500	Admin Office Upgrades	0	0	0	50,000	50,000	100.0%
18-409-605	Mansion/Carriage House /Gate House Repairs	16,400	50,000	57,200		-57,200	-100.0%
18-409-735	Capital Expense - PW Garage				38,500	38,500	100.0%
18-409-740	Capital Expense - Mansion				15,000	15,000	-100.0%
		16,400	50,000	57,200	103,500	46,300	80.9%
(429) Collection System Capital Improvement Program							
18-429-300	Collection System Infracture Repairs (Spot)	146,946	175,000	24,282	0	-24,282	-100.0%
18-429-500	WGSA Capital Construction	575,931	242,614	0	235,000	235,000	100.0%
18-429-603	Collection System Repair Capital Const		278,501	262,503	65,019	-197,484	-75.2%
18-429-605	Oakbourne Rd Bridge Force Main Construction	0	0	0	0	0	0.0%
18-429-610	WCC Plant Painting Project	294,638	0	0	0	0	0.0%
18-429-611	Pleasant Grove PS Capital Const. - Force Main				1,000,000	1,000,000	100.0%
18-429-615	Wild Goose Pump Station Control Panel	32,771	0	0	0	0	0.0%
18-429-620	Sage Road Manhole Lining	0	33,600	33,600	0	-33,600	-100.0%
		1,050,286	729,715	320,385	1,300,019	979,634	305.8%
(433) Traffic Control							
18-433-610	Traffic Signal Capital Const. 926/Shady Grove \	0	0	0	337,125	337,125	100.0%
		0	0	0	337,125	337,125	100.0%
(436) Storm Water Management/MS4							
18-436-100	Radley Run Stream Restoration BRCA-So New	0	50,000	0	50,000	50,000	100.0%
18-436-200	Sage Road Basin Retrofit	108,288		16,975		-16,975	-100.0%
18-436-300	Thorne Drive Basin Retrofit	0	0	286	69,948	69,662	24357.3%
		108,288	50,000	17,261	119,948	102,687	594.9%
(437) Tools & Machinery							
	Purchase of Equipment (2) Exmark Mowers	0	0	0	34,000	34,000	100.0%
		0	0	0	34,000	34,000	100.0%
(438) Maintenance/Repairs - Roads & Bridges							
18-438-305	Oakbourne Rd Bridge Construction	0	0	0	0	0	
18-438-610	So New Street Bridge - Construction	0	0	0	0	0	0.0%
		0	0	0	0	0	0.0%
(454) Township Parks							

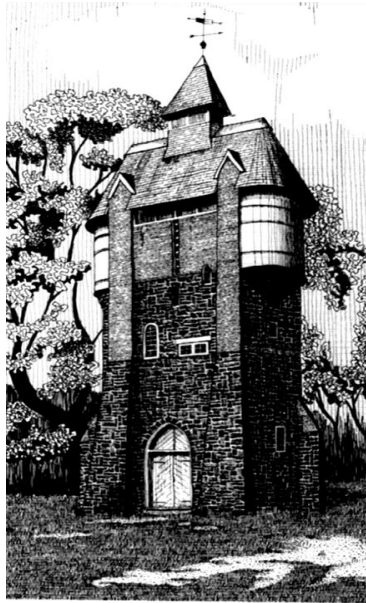
Capital Projects Expenditures

DRAFT 10/16/23

	2022 ACTUAL	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
18-454-000 Larchbourne Park Playground	64,956	0				
18-454-610 Oakbourne Park Master Plan Phase 1		1,600,000	712,324	1,077,676	365,352	51.3%
	64,956	1,600,000	712,324	1,077,676	365,352	51.3%
Total Capital Projects Expense	1,652,291	2,520,315	1,336,511	3,174,268	1,837,757	137.5%
Total CAPITAL PROJECTS FUND Revenue/Fund Balance A	1,670,638	2,520,315	2,027,914	3,174,268	1,146,354	56.5%
Total CAPITAL PROJECTS FUND Expense	1,652,291	2,520,315	1,336,511	3,174,268	1,837,757	137.5%
Total CAPITAL PROJECTS FUND Fund Balance	18,346	0	691,403	0		
CAPITAL PROJECTS Fund Projected Year End Cash Balance			1,237,880	170,826		

Westtown Township

2024 ARPA Fund DRAFT Budget



10/16/2023 DRAFT

ARPA Revenues and Expenditures

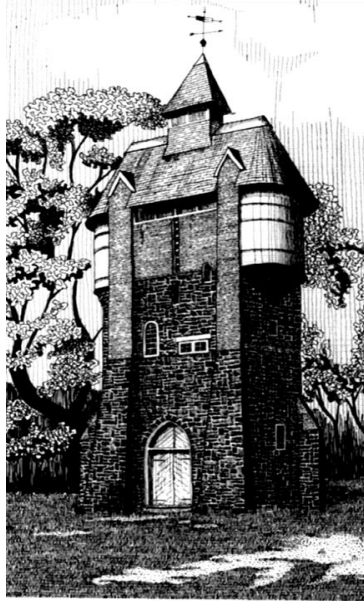
DRAFT 10/16/23

	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget
ARPA Fund Balance	1,161,367	1,161,367	1,220,367
ARPA REVENUES			
(341) Interest Earnings			
19-341-000 Interest Earnings	15,000	59,000	40,000
(352) Department 352			
19-352-530 ARPA REVENUE			
(392) Interfund Operating Transfers			
19-392-010 Transfer from GF	0		0
Total ARPA Fund Revenue	1,176,367	1,220,367	1,260,367
ARPA EXPENDITURES			
(452) Culture-Recreation			
19-452-610 OBP Master Plan	1,176,367		483,517
Other as determined by Board of Supervisors			
Subtotal (452) Culture-Recreation	1,176,367	0	483,517
Total ARPA Fund Expenditures:	1,176,367	0	483,517
Total ARPA FUND Revenue	1,176,367	1,220,367	1,260,367
Total ARPA FUND Expenditures	1,176,367	0	483,517
Total ARPA FUND Fund Balance	0	1,220,367	776,850

Westtown Township

2024 OBP Bond Proceeds Fund

Funds are planned to be depleted in 2023



OBP Bond Proceeds Revenues and Expenditures

DRAFT 10/16/23	2023 Proposed Budget	2023 Year End Projection	2024 Proposed Budget
<i>OBP Bond Proceeds (2022 Fund Balance)</i>	3,522,085	3,525,295	
		begin cash balance	
(341) Interest Earnings			
15-341-000 Interest Earnings	49,600	157,107	0
<u>(393) Proceeds of Long Term Debt</u>			
15-393-120 Go Series 2022 Bond Revenue			
Total OBP Bond Proceeds Fund Revenue	3,571,685	3,682,402	0
 OBP Bond Proceeds Fund Expenditures			
<u>(408) Culture-Recreation</u>			
15-408-312 Construction Management - OBP Masl	0	105,100	0
Subtotal (452) Culture-Recreation	0	105,100	0
<u>(452) Culture-Recreation</u>			
15-452-610 OBP Master Plan	3,571,685	3,575,835	0
Subtotal (452) Culture-Recreation	3,571,685	3,575,835	0
(475) Fiscal Agent Fees			
15-475-000 Fiscal Agent Fees	0	1,467	0
Subtotal (475) Fiscal Agent Fees	0	1,467	0
Total OBP Bond Proceeds Fund Expenditures:	3,571,685	3,682,402	0
Total OBP Bond Proceeds Revenue	3,571,685	3,682,402	0
Total OBP Bond Proceeds Expenditures	3,571,685	3,682,402	0
Total OBP Bond Proceeds Fund Balance	0	0	0

MEMO

Date: October 12, 2023

To: Board of Supervisors

From: Jon Altshul, Township Manager

Re: Consider Ordinances Increasing Open Space Tax Rates to Maximums Authorized in November 2022 Voter Referendum

Attached please find two draft ordinances that would increase the Open Space Tax for Earned Income Tax and Real Estate Tax to the maximum levels authorized in the November 2022 voter referendum. These increases are needed to secure the proposed open space bonds and provide sufficient funds to maintain Crebilly in 2024 and beyond. Both ordinance have been reviewed by the Township Solicitor.

As a reminder, state law requires that ordinances increasing tax rates be advertised for three consecutive weeks, with the last notice running not less than seven days prior to the date of the public hearing. In addition, DCED requires that municipalities notify it about earned income tax rate increases by December 1 of any given year, although as a practical matter, any time during the first week of December provides DCED with sufficient time to add the increase to the Tax Register that is sent to all Pennsylvania employers.

Therefore, if the Board intends to adopt the ordinances at its meetings on November 20, we would need to advertise no later than on October 30, November 6 and November 13. The Board could retroactively authorize the first two advertisements at its meeting on November 6. Alternatively, if the Board intends to hold the public hearing at its meeting on December 4, we would need to advertise no later than on November 13, November 20 and November 27.

In addition, I would propose that we send out a similar letter to all residents about the tax increases as we did last year prior to the end of the year. The cost of that mailer was \$2,573.

Board feedback is requested.

ORDINANCE 2023-01

**WESTTOWN TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA**

AN ORDINANCE OF THE TOWNSHIP OF WESTTOWN, CHESTER COUNTY, PENNSYLVANIA, AUTHORIZING AN INCREASE IN THE EARNED INCOME TAX, PURSUANT TO THE AUTHORITY IN THE LOCAL TAX ENABLING ACT, 53 P.S. §6901 ET SEQ., AND THE OPEN SPACE LANDS ACQUISITION AND PRESERVATION ACT, AS AMENDED, ACT 153 OF 1996 (32 P.S. §5001 ET SEQ.), TO RAISE REVENUE TO RETIRE INDEBTEDNESS INCURRED BY PURCHASING INTERESTS IN REAL ESTATE OR MAKING ACQUISITIONS OF REAL PROPERTY FOR PURPOSES OF SECURING OPEN SPACE BENEFITS BY AN ADDITIONAL FOUR ONE HUNDREDTHS (0.0004) OF ONE PERCENT TO EIGHT ONE HUNDREDTHS (0.0008) OF ONE PERCENT.

WHEREAS, pursuant to Ordinance 2022-06, enacted by the Board of Supervisors of Westtown Township (the "Board") on June 20, 2022, the Board authorized a referendum to be conducted during the November 2022 general election for the registered voters of the Township to vote whether they are in favor of the imposition of an increase in the earned income tax in an amount of up to eight one hundredths (0.0008) of one percent to be used by the Township to raise revenue for purposes of securing open space benefits; and

WHEREAS, in the November 2022 general election, the voters of the Township approved the referendum to authorize the imposition of an increase in the earned income tax in an amount of up to eight one hundredths (0.0008) of one percent to be used by the Township to raise revenue for purposes of securing open space benefits; and

WHEREAS, on December 5, 2022, the Board adopted Ordinance 2022-10, approving an earned income tax rate increase of four one hundredths (0.0004) of one percent to be used by the Township to raise revenue for purposes of securing open space benefits, or half the maximum rate authorized in the November 2022 voter referendum; and

WHEREAS, the Board now wishes to increase the earned income tax rate by an additional four one hundredths (0.0004) of one percent to be used by the Township to raise revenue for purposes of securing open space benefits, or to the maximum rate authorized in the November 2022 voter referendum.

NOW THEREFORE, IT IS HEREBY ENACTED AND ORDAINED by the Board of Supervisors of Westtown Township, pursuant to the authority in the Local Tax Enabling Act,

53 P.S. §6901 et seq., and the Open Space Lands Acquisition and Preservation Act, as amended, Act 153 of 1996 (32 P.S. §5001 et seq.) as follows:

SECTION 1. Open Space Municipal Resident Tax. In addition to the tax levied for general revenue purposes, there is hereby imposed a tax for expenses related to open space lands under 32 P.S. § 5007.1(a) at the rate of eight one hundredths (0.0008) of one percent on earned income and net profits of individual residents of the Township. This tax for open space lands was authorized by voter referendum in the November 2022 general election.

SECTION 2. On-going Tax. The tax imposed herein shall continue at the above rate commencing in tax year 2024 and each year thereafter, without annual reenactment, unless and until the enactment is repealed or the tax rate is changed.

SECTION 3. Applicable laws, regulations, policies and procedures. The tax imposed herein shall be collected and administered in accordance with all applicable laws and regulations and policies and procedures adopted by the Township and the tax collector. This includes any regulations, policies and procedures adopted in the future to the maximum extent permitted by law.

SECTION 4. Severability. If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or parts hereof. It is hereby declared as the intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 5. Repealer. All ordinances or parts of ordinances conflicting with any provision of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

SECTION 6. Effective Date. This Ordinance shall become effective five (5) days after enactment and shall remain in force and effect until otherwise amended by the Township,

ENACTED AND ADOPTED by the Board of Supervisors this ____ day of _____, 2023.

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ATTEST:

WESTTOWN TOWNSHIP

Jonathan Altshul, Secretary

Thomas Foster., Chair

Richard Pomerantz, Vice Chair

Scott E. Yaw Esq, Police Commissioner

DRAFT

ORDINANCE 2023-02

**WESTTOWN TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA**

AN ORDINANCE OF THE TOWNSHIP OF WESTTOWN, CHESTER COUNTY, PENNSYLVANIA AUTHORIZING THE IMPOSITION OF AN ADDITIONAL REAL ESTATE TAX AT THE RATE OF 0.21 MILLS (\$0.21 PER \$1,000 OF ASSESSED VALUE) IN ADDITION TO THE EXISTING TAX RATE OF 0.21 MILLS (\$0.21 PER \$1,000 OF ASSESSED VALUE) IMPOSED BY ORDINANCE 2022-11, FOR A TOTAL ADDITIONAL REAL ESTATE TAX RATE OF 0.42 MILLS (\$0.42 PER \$1,000 OF ASSESSED VALUE), PURSUANT TO THE AUTHORITY IN THE OPEN SPACE LANDS ACQUISITION AND PRESERVATION ACT, AS AMENDED, ACT 153 OF 1996 (32 P.S. §5001 ET SEQ.) TO RAISE REVENUE TO RETIRE INDEBTEDNESS INCURRED BY PURCHASING INTERESTS IN REAL ESTATE OR MAKING ACQUISITIONS OF REAL PROPERTY FOR PURPOSES OF SECURING OPEN SPACE BENEFITS.

WHEREAS, pursuant to Ordinance 2022-06, enacted by the Board of Supervisors of Westtown Township (the “Board”) on June 20, 2022, the Board authorized a referendum to be conducted during the November 2022 general election for the registered voters of the Township to vote whether they are in favor of the imposition of an increase in the real estate tax in an amount of up to 0.42 mills (\$0.42 per \$1,000 of assessed value) to be used by the Township to raise revenue for purposes of securing open space benefits; and

WHEREAS, in the November 2022 general election, the voters of the Township approved the referendum to authorize the imposition of an increase in the real estate tax rate in an amount of up to 0.42 mills (\$0.42 per \$1,000 of assessed value) to be used by the Township to raise revenue for purposes of securing open space benefits; and

WHEREAS, on December 5, 2022 the Board approved Ordinance 2022-11, authorizing a real estate tax increase of 0.21 mills (\$0.21 per \$1,000 of assessed value), or half of the rate increase authorized in the November 2022 voter referendum, to be used by the Township to raise revenue for purposes of securing open space benefits; and

WHEREAS, the Board now intends to increase the real estate tax rate to the maximum rate authorized in the November 2022 voter referendum.

NOW THEREFORE, IT IS HEREBY ENACTED AND ORDAINED by the Board of Supervisors of Westtown Township, pursuant to the authority in the Open Space Lands Acquisition and Preservation Act, as amended, Act 153 of 1996 (32 P.S. §5001 et seq.) as follows:

SECTION 1. Open Space Real Estate Tax. In addition to the tax levied for general revenue purposes, there is hereby imposed a tax for expenses related to open space lands under 32 P.S. §5007.1(a) at the rate of 0.42 mills (\$0.42 per \$1,000 of assessed value) on real property in the Township. This tax for open space lands was authorized by voter referendum in the November 2022 general election.

SECTION 2. On-going Tax. The tax imposed herein shall continue at the above rate commencing in tax year 2024 and each year thereafter, without annual reenactment, until the enactment is repealed or the tax rate is changed.

SECTION 3. Applicable laws, regulations, policies and procedures. The tax imposed herein shall be collected and administered in accordance with all applicable laws and regulations and policies and procedures adopted by the Township and tax collector. This includes any regulations, policies and procedures adopted in the future to the maximum extent permitted by law.

SECTION 4. Severability. If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or parts hereof. It is hereby declared as the intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 5. Repealer. All ordinances or parts of ordinances conflicting with any provision of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

SECTION 6. Effective Date. This Ordinance shall become effective five (5) days after enactment and shall remain in force and effect until otherwise amended by the Township.

ENACTED AND ADOPTED by the Board of Supervisors this ___ day of _____, 2023.

[This Space Intentionally Blank]

ATTEST:

WESTTOWN TOWNSHIP

Jonathan Altshul, Secretary

Thomas Foster, Chair

Richard Pomerantz, Vice Chair

Scott E. Yaw Esq., Police Commissioner

DRAFT

MEMO

Date: October 9, 2023
To: Board of Supervisors
From: Jon Altshul, Township Manager
Re: Consider Volunteer Tax Credit Ordinance

Attached please find draft ordinance for tax credits for volunteer fire and ambulance personnel, which is authorized pursuant to Act 172 of 2016. The ordinance is based on the one adopted by West Goshen in early 2023. East Goshen and West Whiteland have also adopted similar ordinances. The County is also in the process of adopting a similar ordinance for County real estate taxes. I have attached an associated draft resolution, which provides more detail about the credits and the eligibility criteria.

The ordinance is intended to encourage volunteerism with Good Fellowship Ambulance Company, Goshen Fire Company and the three fire companies that make up the West Chester Fire Department, which have experienced a decline in volunteer membership over the past couple of decades.

As drafted, the ordinance and resolution would provide a refund of all Township real estate taxes and up to \$500 of earned income tax. \$500 in EIT corresponds with an annual salary of \$100,000. Critically, the Township would reimburse certified volunteers for taxes paid in the previous tax year early the following year (e.g. local taxes paid in 2024 would be reimbursed in early 2025).

There are 12 fire and ambulance company volunteers in Westtown. We estimate that the cost of the credits would be about \$7,500, but this is just a “guessestimate” until we actually process refunds.

Board feedback is requested on the following issues:

- 1) Does the Board want to adopt this policy?
- 2) If so, are the thresholds (unlimited for real estate and up to \$500 for EIT) appropriate?
- 3) When would the Board like to make this policy effective? (e.g. for taxes paid in 2023 to be reimbursed in early 2024 or for taxes paid in 2024 to be reimbursed in 2025?)
- 4) Anything else?

ORDINANCE 2023-__

WESTTOWN TOWNSHIP CHESTER
COUNTY, PENNSYLVANIA

AN ORDINANCE OF THE TOWNSHIP OF WESTTOWN, CHESTER COUNTY, PENNSYLVANIA, AMENDING PART II, GENERAL LEGISLATION, CHAPTER 154, TAXATION, ARTICLE I, EARNED INCOME TAX, §154-3, EXEMPTION, OF THE CODE OF THE TOWNSHIP OF WESTTOWN; AND ESTABLISHING PART II, GENERAL LEGISLATION, CHAPTER 154, TAXATION, ARTICLE VIII, ENTITLED “EARNED INCOME AND REAL ESTATE TAX CREDIT TO QUALIFYING VOLUNTEERS.”

BE IT ENACTED AND ORDAINED by the Board of Supervisors of Westtown Township, Chester County, Pennsylvania that Part II, General Legislation, Chapter 154, Taxation, of the Code of the Township of Westtown, as amended, shall be further amended as follows:

SECTION 1. Part II, General Legislation, Chapter 154, Taxation, Article I, Earned Income Tax, §154-3, Exemption, shall be amended to read as follows:

§154-3 Exemption.

Although credits and deductions against the tax are permitted under certain circumstances as provided in applicable law and regulations, including as set forth in Article VIII of this Chapter, no individuals are exempt from the tax based on age, income, or other factors.

SECTION 2. Part II, General Legislation, Chapter 154, Taxation, Article VIII, Earned Income and Real Estate Tax Credit to Qualifying Volunteers, of the Code of the Township of Westtown is hereby established to include the following sections:

Article VIII. Earned Income and Real Estate Tax Credit to Qualifying Volunteers.

§154-60 Definitions. All terms defined in the Local Tax Enabling Act and Act 172 of 2016, shall have the meanings set forth therein. The following terms shall have the meanings set forth herein:

QUALIFYING VOLUNTEER – a volunteer who meets the criteria in §154-63.

CHIEF – the top ranking or commanding officer in a fire department or a non-profit emergency medical service agency. This definition shall include acting Chiefs during periods of transition.

DEPARTMENT – refers to the respective fire company or department or non-profit emergency medical service agency where the volunteer works or their related or affiliated auxiliary agencies and relief associations. The specific

agencies whose volunteers may receive the incentives described in this Article shall be designated by the emergency service providers resolution adopted by the Board of Supervisors annually.

§154-61 Earned Income Tax Credit. Each Qualifying Volunteer (herein defined) who is certified as such in accordance with the provisions of this Article, shall be entitled to receive an earned income tax credit in an amount established by resolution of the Board. The credit shall be applied to that portion of the earned income tax that is payable to Westtown Township and cannot exceed the volunteer's liability to the Township, for the Earned Income Tax due on wages/net profits earned in that tax year.

§154-62 Real Property Tax Credit. Each Qualifying Volunteer, who is certified as such in accordance with the provisions of this Article, shall be entitled to receive a tax credit against their real property tax on real property owned and occupied by the Qualifying Volunteer, in an amount established by resolution of the Board.

§154-63 Qualifying Volunteer. A Qualifying Volunteer shall be defined as a resident of Westtown Township who is:

- a) A volunteer who has satisfied the criteria specified for that volunteer's Department, as specified in a resolution adopted by the Board of Supervisors from time-to-time; or
- b) A volunteer who has been injured during the performance of their assigned duties and who can no longer serve as an active volunteer because of the injury. A volunteer so injured and unable to serve, but would otherwise be eligible for a tax credit, shall be deemed a Qualifying Volunteer until December 31 of the year of the fifth anniversary of the date of injury; or
- c) A volunteer who holds an elected or appointed administrative position within the Department or a volunteer who provides administrative or other support services that aid in the financial viability, emergency response or operational readiness of the Department for a minimum of nine (9) months in the calendar year and who is in good standing.

§154-64 Certification of Qualifying Volunteers. Volunteers shall sign and submit an application for a Qualifying Volunteer to the Chief of the volunteer's respective Department. If so directed by the Township Manager, Volunteers shall complete such application in a form published, and re-published from time to time, by the Township. The Chief shall review all applications submitted, sign each approved application, and indicate on each application if they recommend the volunteer to be certified as a Qualifying Volunteer or not. On or before January 15 of each year the Chief shall forward a notarized list certifying all Qualified Volunteers, with all supporting documentation, to the Board of Supervisors via the Township Manager. The Board of Supervisors shall review the applications and supporting documentation and shall, by a motion of the Board, certify all Qualifying Volunteers, on or before March

1 of each year. Only those volunteers certified by the Board of Supervisors shall receive the earned income tax credit and/or real estate tax credit, and this credit may be utilized for any earned income/real estate taxes paid or payable to the Township during or for the previous calendar year only.

§154-65 Appeal. A taxpayer may appeal the decision of the Board of Supervisors to not certify them as a Qualifying Volunteer entitled to a tax credit, by filing such appeal within 30 days of such decision, as follows:

- a) Appeals from the denial of an Earned Income Tax Credit shall be administered in accordance with the procedures of the Chester County Tax Collection Committee.
- b) Appeals from the denial of any Real Estate Tax Credit shall follow the provisions of 2 Pa.C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the “Local Agency Law.”

§154-66 Exemption Certificate. Within ten (10) days of the date the Board of Supervisors certifies Qualifying Volunteers, the Township Secretary shall issue an Exemption Certificate to each Qualified Volunteer, which shall be in a form acceptable to the Tax Collector appointed by the Chester County Tax Collection Committee to collect the earned income tax.

SECTION 3. Severability. If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or parts hereof. It is hereby declared as the intent of the Board of Supervisors of Westtown Township that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 4. Repealer. All Ordinances or parts of Ordinances conflicting with any provisions of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

SECTION 5. Effective Date. This Ordinance shall be effective five (5) days following enactment as by law provided.

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ENACTED AND ORDAINED this ____ day of _____, 2023.

**WESTTOWN TOWNSHIP
BOARD OF SUPERVISORS**

Thomas Foster, Chair

ATTEST:

Richard Pomerantz, Vice Chair

Jonathan Altshul, Township Secretary

Scott E. Yaw, Esq., Police Commissioner

DRAFT

**WESTTOWN TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA**

RESOLUTION 2023-__

A RESOLUTION OF THE WESTTOWN TOWNSHIP BOARD OF SUPERVISORS ESTABLISHING THE ELIGIBILITY CRITERIA FOR PROPERTY TAX CREDITS AND EARNED INCOME TAX CREDITS FOR VOLUNTEER FIREFIGHTERS, EMERGENCY MEDICAL PERSONNEL, AND OTHERS AFFILIATED WITH EMERGENCY SERVICES PROVIDERS IN WESTTOWN TOWNSHIP, CHESTER COUNTY, PENNSYLVANIA.

WHEREAS, on _____, 2023, the Board of Supervisors (“Board”) of Westtown Township (“Township”) enacted that certain Ordinance 2023-__, codified at Chapter 154 of the Code of the Township of Westtown (“Code”), which *inter alia* provides for Property Tax Credits and Earned Income Tax Credits (collectively the “Tax Credits”) for certain eligible Qualified Volunteers; and

WHEREAS, §154-63 of the Code provides for various eligibility criteria, including criteria for participation in certain activities related to the public safety mission of the various emergency services organizations described and discussed herein, which are to be established or modified, from time to time.

NOW THEREFORE, be it **RESOLVED AND ADOPTED** by the Board of Supervisors of Westtown Township as follows:

1. **Authorized Organizations.** The volunteers of the following organizations serving the Township and its citizens, and their respective relief and auxiliary organizations, shall be eligible for the Tax Credits pursuant to this Resolution:

- a. Good Fellowship Ambulance;
- b. Goshen Fire Company; and
- c. West Chester Fire Department.

2. **Amount of Property Tax Credit.** Pursuant to §154-62 of the Code, a Qualifying Volunteer shall be entitled to a tax credit of up to 100% of the taxpayer's municipal property tax liability.

3. **Amount of Earned Income Tax Credit.** Pursuant to §154-61 of the Code, a Qualifying Volunteer shall be entitled to an earned income tax credit in an amount of up to Five Hundred Dollars (\$500.00) per year.

4. **Specific Eligibility Criteria.** Pursuant to §154-63(a) of the Code, for each of the following organizations, and in addition to the criteria of §154-63(b) (recognizing and incentivizing the contributions of volunteers who are injured in the performance emergency services), and the criteria of §154-63(c) (recognizing and incentivizing the contributions of volunteers holding elected, appointed, or supportive roles within such organizations) the following eligibility criteria shall apply:

a. Good Fellowship Ambulance

- i. The taxpayer is a volunteer certified emergency medical services provider who has volunteered at least 200 hours of documented time during the tax year.

b. Goshen Fire Company

- i. For a period of not less than nine months during the tax year, the taxpayer has accrued sufficient participation to have been deemed eligible for a full year of credit any Length of Service Award Program ("LOSAP") established and administered by Goshen Fire Company.

c. West Chester Fire Department

- i. The taxpayer is a firefighter who has participated in 10% of the emergency calls for service of their station for the tax year, and attended one department sponsored training per month during the tax year, and attended two public (touch-a-truck, fire prevention visits, etc.) or fundraising (raffles, sales, auction, etc.)

events during the tax year; or

- ii. The taxpayer is a member of the West Chester Fire Department's administration or support personnel and has participated in 50% of the organization's meetings and attended two public or fundraising events during the tax year.

RESOLVED AND ADOPTED this ____ day of _____, 2023.

**WESTTOWN TOWNSHIP
BOARD OF SUPERVISORS**

Thomas Foster, Chair

Richard Pomerantz, Vice Chair

ATTEST:

Jonathan Altshul, Township Secretary

Scott E. Yaw, Esq., Police Commissioner

BANK INSTITUTION ANALYSIS

BANK INSTITUTION ANALYSIS								
			BANK A		BANK B	BANK C	BANK D	
			Interest Rate	Interest Estimate/mo	Interest Estimate/mo	Interest Estimate/mo	Interest Estimate/mo	
General Fund	C		0.85%	\$722	\$2,548	\$3,737	\$340	
" "	MM		4.75%	\$10,086	\$11,147	\$9,342	\$849	
Enterprise	C		0.85%	\$1,299	\$4,586	\$6,727	\$612	
Capital Project Account	C		0.85%	\$7	\$23	\$34	\$0	
Sewer Expansion 06 Capital Projects	C		0.85%	\$253	\$892	\$1,309	\$119	
Capital Projects	C		0.85%	\$266	\$939	\$1,377	\$125	
WEGO 21 /OBP 22 Debt Service	C		0.85%	\$233	\$823	\$1,207	\$110	
Sewer 21 (05) Debt Service	C		0.85%	\$273	\$965	\$1,415	\$129	
Sewer Expansion 21 (06) Debt Service	C		0.85%	\$547	\$1,930	\$2,831	\$257	
Capital Reserves	MM		4.75%	\$13,313	\$14,714	\$12,332	\$1,121	
State Liquid Fuel	C		0.85%	\$217	\$764	\$1,121	\$102	
Landscapes Fund	C		0.85%	\$17	\$59	\$87	\$8	
Flintlock (Rustin Res) Escrow	C		0.85%	\$4	\$14	\$20	\$2	
Est. Monthly Interest				\$27,236	\$39,406	\$41,539	\$3,773	
Est. Annual Interest				\$326,834	\$472,870	\$498,472	\$45,278	
Est. Annual Fees				0	-2610	-27887	-3800	
Est. NET Annual Interest				\$326,834	\$470,260	\$470,585 *	\$41,478 *	
		Banks A & B include scanner and associated fees						
		Additional Amount for Check Scanner				\$55/mo	\$50/mo	
		* Bank C & D do not include RDC (Remote Deposit Capture - aka check scanner)					plus \$0.11 per che	\$0.26 per check
		Note that we deposit close to 22,000 checks per year.						\$1.05 per deposit
		C = Checking						
		M = Money Market						