

Notable Budget Revisions 11/20/2023 version:

For ALL Funds: Adjusted the 2023 year end estimates, based on the most current information.

**General Fund:**

- 01-410-010 increase of \$345,521. Due to a significant increase in the cost of police services because of the possibility that Thornbury Township will not renew its contract with WEGO, as well as an increase in WEGO's police pension liability. This resulted in a budget increase from \$3,819,794 to \$4,165,315.
- 01-409-740 Carried over the 15K budgeted for the path lights and an extra 10K from the residual for the other 2023 budget Mansion expenses into 2024, (increase from 5K to 20K) to cover any increase in the path lights since the original quote a couple years ago and for replacement of the Mansion Kiosk.
- Salary and wage tax adjustments based on input from the Board of Supervisors
- Revised the following 2024 budgeted expenses based on 2023 estimated year end projections and/or revised contracts by the amounts noted:
  - + \$800 01-406-320 Communication/Tele-Wireless
  - +\$25,000 01-487-152 Employee Benefits (Time off correction as part of Wage changes, as to accurately record time off)
  - + \$800 01-407-480 Internet Fees
  - - 315 01-411-531 Contribution to WC Fire Department
- Adjusted the Fund Balance Appropriation from \$182,803 to \$584,803 based on above changes

**Sewer Fund:**

- 08-341 Increase overall interest from \$70,000 to \$122,000
- Salary and wage tax adjustments based on input from the Board of Supervisors
- Increase 08-429-600 W Goshen Sewer Capital Costs from \$15,000 to \$26,289 as per West Goshen Sewer Authority
- Increase 08-487-153 Insurance (Life, ADD, LTD, STD) from \$4,173 to \$8,500
- Reduce 08-487-156 Health/Hospitalization Insurance from \$89,038 to \$70,000
- Reduced the Fund Balance Appropriation from \$1,055,791 to \$1,002,890 (-\$52,901) to reflect the changes above

**Capital Reserve Fund:**

- Remove the Fund Reserve Appropriation line item (30-399-000) error, as no fund balance is needed in 2024.
- Increased overall interest revenues 30-341 from \$46,500 to \$210,000

**Capital Project Fund:**

- 18-354-072 Change the 2023 year end projection from \$1,350,000 to \$750,000 and the 2024 Budget from \$150,000 to \$750,000, to better reflect when we anticipate the grant funds.
- 18-454-610 project \$150,000 for 2023, and the balance of \$1,640,000 in 2024, to better reflect when we anticipate the expense.

**ARPA Fund:**

- Moved the remaining year end balance of \$776,850 to an Expense item – To Be Determined by the Board of Supervisors

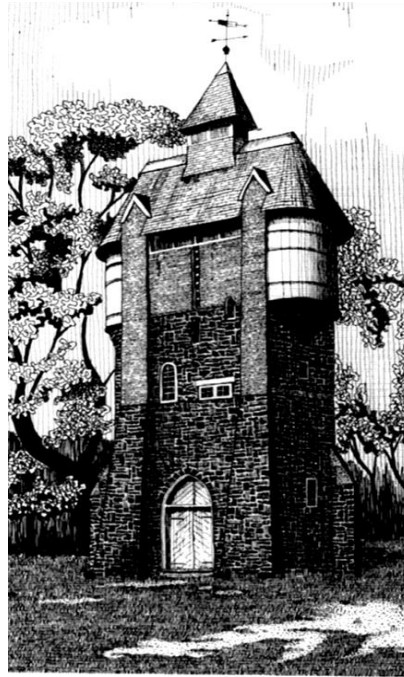
**OBP Bond Proceeds Fund:**

- Removed from the 2024 budget sheets, as we anticipate all money to be expended by 2023 year end.

**Included numerous charts and graphs.**

**Westtown Township**  
County of Chester  
Commonwealth of Pennsylvania

**Fiscal Year 2024 Proposed Budget**  
**11/20/2023**



**Thomas Foster**  
Chair

**Richard Pomerantz**  
Vice Chair

**Scott Yaw**  
Police Commissioner

# 2024 Budget Memo

Dear Westtown Township Residents and Members of the Board of Supervisors:

We are pleased to provide the 2024 Proposed Budget. This budget document balances Westtown's commitment to fiscal responsibility, while investing in critical Township infrastructure and preserving open space to ensure a brighter future for all Westtown residents.

Of particular note:

- This budget reflects an increase in tax rates for the **Open Space Fund**, with an EIT increase from 0.04% to 0.08% and a Real Estate tax increase from 0.21 mills to 0.42 mills. Both of the 2024 rates are the full amount authorized by the 2022 referendum.
- The average Westtown household will pay around **\$100 additional taxes** in 2024 than in 2023 as a result of this increase, although some residents will pay more and others less, depending on their earned income and the assessed value of their property.
- The **Refuse Fund** refuse and recycling fee will remain at \$100 per quarter (ie. \$400 per year). The Refuse Fund will require using \$208,458 from the fund balance.
- The **General Fund budget is balanced** with a **\$584,803 transfer** from the fund balance. Other than the open space taxes described above, no new tax increases are proposed. The Township continues to maintain a healthy reserve balance.
  - The General funds need to use \$584,803 from our cash balance due in large part to a significant increase in the cost of police services because of the possibility that Thornbury Township will not renew its contract with WEGO, as well as an increase in WEGO's police pension liability.
- The **Sewer Fund** will require using \$1,002,890 from the fund balance, which is primarily to cover the transfer of funds to the Capital Projects Fund for the proposed Pleasant Grove Pump Station Force Main Engineering and Construction Project. We are fortunate to be able to undertake this project without the need to increase sewer rates or borrow funds.
  - The Sewer Fund also includes the following expenditures: F-450 Utility Truck (\$83,000), and \$75,000 for televising the sanitary sewer system to identify infiltration and inflow, both are carry over amounts from the 2023 budget.
- The budget reflects \$483,517 in expenses from the **ARPA Fund** and \$1,077,676 from the **Capital Project Fund** for completion of the **trail system and Athletic Core improvements at Oakbourne Park**. The **ARPA Fund** will have an additional \$776,850 available for other project/s to be determined by the Board of Supervisors.
- **Capital expenses** include Traffic Signal Construction project at the intersection of 926/Shady Grove Way for \$337,125, offset by a Green Light Go Grant of \$267,125 (net expense of \$70,000), Thorne Drive basin retrofit (stormwater) project pending receiving grant funds (net expense \$69,948), sewer collection system repairs at Londonderry/Wickerton project pending receiving grant funds (net expense \$65,019), purchase of 2 Exmark Mowers for public works (\$34,000), Administration Office upgrades (\$50,000), Public Works Buildings upgrades (38,500), Oakbourne Mansion upgrades (\$15,000), and the Township's share of costs associated with a Radley Run streambank restoration project (\$50,000), as well as the improvement to Oakbourne Park noted above.
- **Sanitary sewer capital expenses** include engineering and construction of the Pleasant Grove Pump Station Force Main project (\$1,182,000), spot repairs to the sanitary sewer collection system (\$65,019) pending grant awards, and West Goshen Sewer Authority Capital Construction (\$261,289). No increase in quarterly fees are proposed in 2024.

Pursuant to Section 3202 of the Pennsylvania Second Class Township Code, this budget will be advertised more than 20 days prior to the Board's adoption and will be available for public inspection at the Township office and website <https://www.westtownpa.org/finance/>. Between the date of advertisement and the date of adoption, the budget may not change "by more than 25% in the aggregate or more than 10% in any major category."

Sincerely,

*Cindi*

Cindi King  
Finance Director

*Jon*

Jon Altshul  
Township Manager

**Westtown Township  
2024 Budget Summary**

	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	Total all Funds
<b>Projected Beginning Cash Balance</b>	<b>7,111,341</b>	<b>34,266</b>	<b>2,959,158</b>	<b>723,838</b>	<b>4,553</b>	<b>701,731</b>	<b>6,582,189</b>	<b>1,200,204</b>	<b>1,220,367</b>	<b>20,537,648</b>

**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	122,000		5,000	8,000	210,000	10,000	40,000	799,934
Grants & Inter-Govt Revenues	194,400	8,456,750	-	10,000	382,080	-		1,237,125		10,280,355
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
<b>Total Revenues</b>	<b>8,065,237</b>	<b>24,033,200</b>	<b>3,049,180</b>	<b>1,340,500</b>	<b>387,080</b>	<b>1,604,000</b>	<b>825,000</b>	<b>2,707,214</b>	<b>40,000</b>	<b>42,051,411</b>

<b>Fund Balance Used (from cash acct)</b>	<b>584,803</b>		<b>1,002,890</b>	<b>208,458</b>	<b>2,920</b>		<b>-</b>	<b>1,029,378</b>	<b>1,220,367</b>	<b>4,048,816</b>
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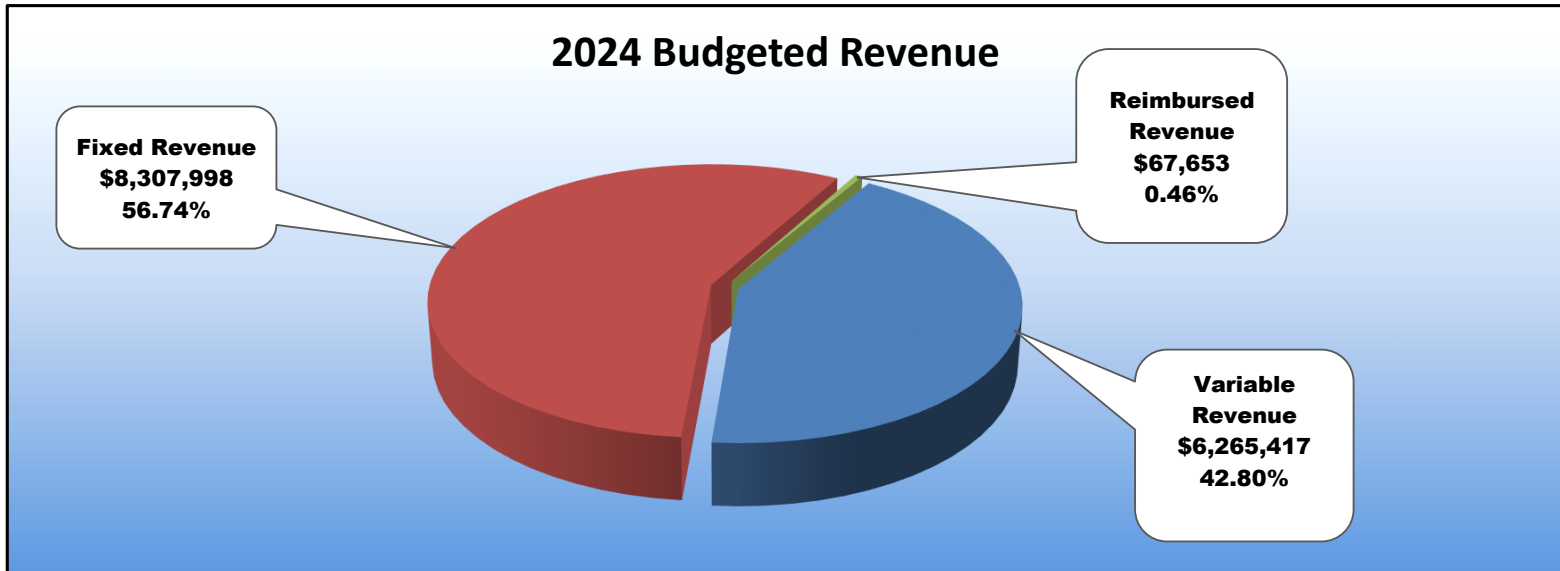
**Budgeted Expenditures**

General Government	1,086,515	4,046	194,599	145,914		1,200	-	305,500		1,737,773
Police	4,197,965									4,197,965
Fire & Safety and Emerg. Mngmnt	541,680									541,680
Building & Code	189,500									189,500
Planning & Zoning	37,792									37,792
Public Works	1,078,073				390,000			371,125		1,839,198
SWM & Collection/Disposal/Treatment	4,420		1,225,729	1,367,961				1,419,967		4,018,077
Parks & Commissions	201,279							1,640,000	483,517	2,324,796
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					-			776,850	783,350
Insurance	135,260		50,717	7,200						193,176
Employee Benefits	383,085		81,425	27,883						492,393
Refunds of Prior Year	16,000									16,000
Interfund Transfers	645,000	248,400	2,499,600	-	-	-	260,089	-		3,653,089
<b>Total Expenses</b>	<b>8,650,040</b>	<b>22,965,055</b>	<b>4,052,070</b>	<b>1,548,958</b>	<b>390,000</b>	<b>1,420,738</b>	<b>260,089</b>	<b>3,736,592</b>	<b>1,260,367</b>	<b>44,283,909</b>

Annual Fund Credit/(Deficit)	0	1,068,145	0	0	-	183,262	564,911	-	-	1,816,318
Revenue plus Fund Balance Used minus Expenses										

<b>YEAR END PROJECTED CASH BALANCE</b>	<b>6,526,538</b>	<b>1,102,411</b>	<b>1,956,269</b>	<b>515,381</b>	<b>1,633</b>	<b>884,993</b>	<b>7,147,101</b>	<b>170,826</b>	<b>-</b>	<b>18,305,152</b>
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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.



*2024 Budgeted Revenue*

General Fund	\$8,650,040
Refuse Fund	\$1,548,958
Liquid Fuels Fund	\$390,000
Sewer Fund	\$4,052,070
	<b>\$14,641,068</b>

*2024 Revenue Categories*

Variable Revenue	\$6,265,417
Fixed Revenue	\$8,307,998
Reimbursed Revenue	\$67,653
	<b>\$14,641,068</b>

As seen in this chart, 42.8% of total revenue budgeted for 2024 relies on VARIABLE INCOME sources such as Real Estate Transfer Tax, Earned Income Tax, Local Services Tax, Franchise Fees, Fines/Rents, Charges for Services, Inspection Fees, and cash reserve appropriations.

The FIXED REVENUE sources include Property Taxes, Leases, Trash and Sewer User Fees, On Lot Assessments, as well as Intergovernmental Revenues such as Liquid Fuels Tax represent 56.74% of the budget.

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

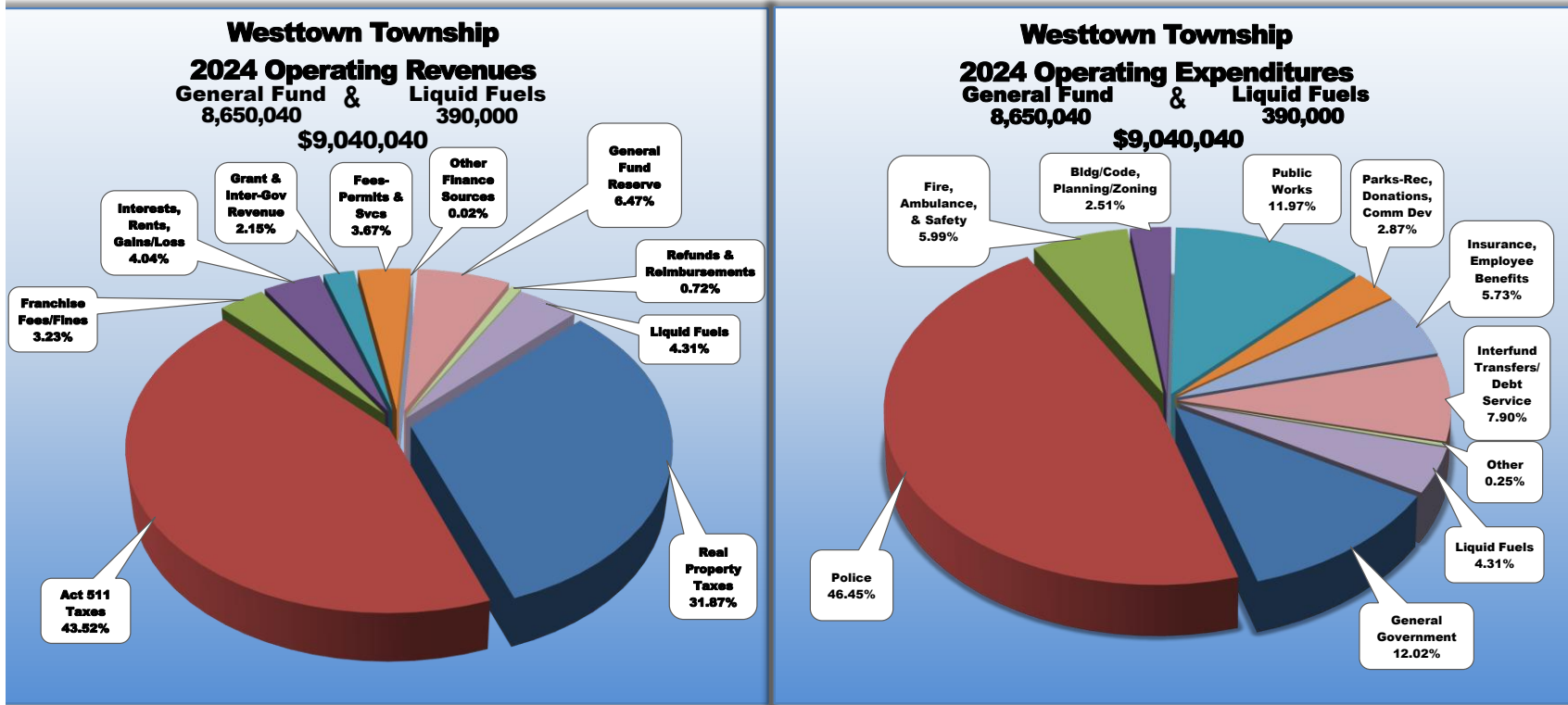
# WESTTOWN TOWNSHIP

## 2024 General Fund Operating Proposed Budget



11/20/2023

## Fiscal Year 2024 Operating and Liquid Fuel Funds



**Glossary**

**Real Property** - 3.5 mills levied on assessed value of taxable property for General Purpose.

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

**Shares Revenue** - Shared Revenues, Grants & Magistrate Fines.

**Liquid Fuels** - Annual Allocation from the Liquid Fuels Tax Fund

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

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

**Other Financing Sources** - Developer's reimbursements, refunds.

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

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

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

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

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

**Personnel** - Employee payroll and benefit costs.

**Interfund Transfer & Debt Service** - Sinking Fund payments (GO Bond 2021 & GO Bond 2022) & Reser

The additional 0.21 mills of Real Property Tax, and 0.04% Earned Income Tax levied for Open Space Preservation is reflected in the Open Space Fund, and therefor is not part of these charts.

## General Fund Revenue

	<b>2022 ACTUAL</b>	<b>2023 Budget</b>	<b>2023 Year End Projection</b>	<b>2024 Proposed</b>	<b>\$ Variance 2023-2024</b>	<b>% Variance 2023-2024</b>
Beginning Cash Balance	6,248,064		6,421,079	7,111,341		
<b><u>(301) Real Property Taxes</u></b>						
01-301-100 Real Estate Taxes - Current Yr	2,811,899	2,890,825	2,800,000	2,840,855	40,855	1.46%
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	25,000	25,000	0	0.00%
01-301-600 Real Estate Taxes - Interim	2,230	15,000	30,000	15,000	-15,000	-50.00%
<b>Subtotal (301) Real Property Taxes:</b>	<b>2,846,994</b>	<b>2,940,825</b>	<b>2,855,000</b>	<b>2,881,355</b>	<b>26,355</b>	<b>0.92%</b>
<b><u>(310) Act 511 Taxes</u></b>						
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%
<b>Subtotal (310) Act 511 Taxes:</b>	<b>3,793,708</b>	<b>3,953,000</b>	<b>3,913,500</b>	<b>3,933,500</b>	<b>20,000</b>	<b>0.51%</b>
<b><u>(321) Franchise Fees</u></b>						
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	114,851	110,000	-4,851	-4.22%
<b>Subtotal (321) Franchise Fees:</b>	<b>252,469</b>	<b>247,960</b>	<b>243,490</b>	<b>237,200</b>	<b>-6,290</b>	<b>-2.58%</b>
<b><u>(331) Fines</u></b>						
01-331-000 Court-District Magistrate	24,192	26,000	32,500	26,000	-6,500	-20.00%
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	800	525	-275	-34.38%
01-331-130 False Alarm Fines/Commercial	13,200	18,000	24,000	18,000	-6,000	-25.00%
<b>Subtotal (331) Fines:</b>	<b>42,734</b>	<b>50,500</b>	<b>63,800</b>	<b>54,525</b>	<b>-9,275</b>	<b>-14.54%</b>
<b><u>(341) Interest Earnings</u></b>						
01-341-000 Interest Earnings	3,005	4,800	10,000	50,000	40,000	400.00%
01-341-106 Interest - PLGIT	37,762	80,000	221,000	150,000	-71,000	-32.13%



## General Fund Revenue

		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	136	50	-86	-63.24%
<b>Subtotal (341) Interest Earnings:</b>		<b>46,508</b>	<b>89,900</b>	<b>236,136</b>	<b>215,050</b>	<b>-21,086</b>	<b>-8.93%</b>
<b><u>(342) Rents and Royalties</u></b>							
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%
<b>Subtotal (342) Rents &amp; Royalties:</b>		<b>132,644</b>	<b>135,786</b>	<b>141,805</b>	<b>149,884</b>	<b>8,079</b>	<b>5.70%</b>
<b><u>(343) Realized Gain/Loss</u></b>							
01-343-000	Realized Gains/Losses	(65,048)		34,023		-34,023	-100.00%
<b>Subtotal (343) Realized Gain/Loss:</b>		<b>(65,048)</b>	<b>-</b>	<b>34,023</b>	<b>-</b>	<b>-34,023</b>	<b>-100.00%</b>
<b><u>(355) State Shared Revenues</u></b>							
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%
<b>Subtotal (355) State Shared Revenues:</b>		<b>180,146</b>	<b>181,700</b>	<b>192,166</b>	<b>194,400</b>	<b>2,234</b>	<b>1.16%</b>
<b><u>(361) Twp Sales/Charges for Svcs</u></b>							
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	8,525	7,500	-1,025	-12.02%
01-361-350	ZHB Additional Fees	1,483	1,000	3,800	1,000	-2,800	-73.68%
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%
<b>Subtotal (361) Twp Sales/Charges for Svcs:</b>		<b>33,288</b>	<b>32,740</b>	<b>41,145</b>	<b>29,170</b>	<b>-11,975</b>	<b>-29.10%</b>

## General Fund Revenue

	<b>2022 ACTUAL</b>	<b>2023 Budget</b>	<b>2023 Year End Projection</b>	<b>2024 Proposed</b>	<b>\$ Variance 2023-2024</b>	<b>% Variance 2023-2024</b>
<b>(362) Protective Inspection Fees</b>						
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	107,300	80,000	-27,300 -25.44%
01-362-423	HVAC Permit	8,731	8,000	9,500	8,000	-1,500 -15.79%
01-362-424	Demolition Permit	824	500	684	500	-184 -26.90%
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	1,715	1,600	-115 -6.71%
01-362-435	Annual Plumbing License	2,370	1,700	2,400	1,700	-700 -29.17%
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	2,000	4,500	2,500 125.00%
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	48,500	35,000	-13,500 -27.84%
01-362-455	CO Fees Collected	356	10,000	3,250	8,000	4,750 146.15%
01-362-460	Pool Permits	5,378	4,500	4,513	4,000	-513 -11.37%
01-362-461	Shed Permits	1,250	1,000	1,500	1,000	1,000 -33.33%
01-362-462	Roof Permits	4,000	2,000	2,460	2,000	-460 -18.70%
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	4,708	4,000	-708 -15.04%
01-362-470	Sign Permits	703	1,500	500	800	300 60.00%
01-362-475	Zoning Permits	50	150	1,300	300	-1,000 -76.92%
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%
<b>Subtotal (362) Protective Insp. Fees:</b>		<b>259,839</b>	<b>273,050</b>	<b>396,155</b>	<b>302,900</b>	<b>-93,255 -23.54%</b>
<b>(364) Sanitation Fees</b>						
01-364-600	Delinquent On-Lot Collections	581	250	198	150	-48 -24.24%
<b>Subtotal (364) Sanitation Fees</b>		<b>581</b>	<b>250</b>	<b>198</b>	<b>150</b>	<b>-48 -24.24%</b>

**General Fund Revenue**

		<b>2022 ACTUAL</b>	<b>2023 Budget</b>	<b>2023 Year End Projection</b>	<b>2024 Proposed</b>	<b>\$ Variance 2023-2024</b>	<b>% Variance 2023-2024</b>
<b>(367) Recreation Program Fees</b>							
01-367-250	Community Garden Fees	1,875	1,875	1,700	1,700	0	0.00%
<b>Subtotal (367) Recreation Program Fees:</b>		<b>1,875</b>	<b>1,875</b>	<b>1,700</b>	<b>1,700</b>	<b>0</b>	<b>0.00%</b>
<b>(387) Contribution/Donation/Pvt Source</b>							
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			15,400			
01-387-100	Contribution/Donation-Private	4,700	5,000	1,801		-1,801	-100.00%
<b>Subtotal (387) Contributions/Etc:</b>		<b>75,148</b>	<b>150,000</b>	<b>278,663</b>	<b>-</b>	<b>-278,663</b>	<b>-100.00%</b>
<b>(391) Proceeds of Fixed Asset Sales</b>							
01-391-100	Sale of an Asset	0	20,000	39,800		-39,800	-100.00%
01-391-300	Insurance Co Claim Payment	27,176	-	19,814	-	-19,814	-100.00%
<b>Subtotal (391) Proceeds of Fixed Asset Sales:</b>		<b>27,176</b>	<b>20,000</b>	<b>59,614</b>	<b>-</b>	<b>-59,614</b>	<b>-100.00%</b>
<b>(395) Refunds &amp; Reimbursements</b>							
01-395-001	Refunds of Prior Yr Expense			20,016	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	17,086	10,000	-7,086	-41.47%
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	7,500	7,500	0	0.00%
<b>Subtotal (395) Refunds/ Reimbursements</b>		<b>119,695</b>	<b>105,700</b>	<b>157,876</b>	<b>65,403</b>	<b>-92,473</b>	<b>-58.57%</b>
<b>(399) Fund Balance Appropriation</b>					<b>584,803</b>		
<b>Total General Fund Revenue &amp; Fund Balance Appro</b>		<b>8,327,761</b>	<b>8,183,286</b>	<b>8,615,271</b>	<b>8,650,040</b>	<b>34,768</b>	<b>0.40%</b>

## General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b><u>(400) Legislative (Governing) Body</u></b>							
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%
<b>Subtotal (400) Legislative Body:</b>		<b>15,979</b>	<b>15,596</b>	<b>13,726</b>	<b>15,621</b>	<b>1,895</b>	<b>13.81%</b>
<b><u>(401) Professional Staff</u></b>							
01-401-100	Admin Manager	98,532	120,400	104,000	124,024	20,024	19.25%
01-401-110	Professional Staff	156,059	196,800	192,000	188,240	-3,760	-1.96%
01-401-120	On Lot Management Staff	39,969	45,300	50,000	28,407	-21,593	-43.19%
01-401-161	FICA	23,064	23,188	22,196	21,122	-1,074	-4.84%
01-401-162	Medicare Employer	5,394	5,423	5,191	4,940	-251	-4.84%
01-401-163	PA UC Employer	1,467	600	600	450	-150	-25.00%
<b>Subtotal (401) Professional Staff:</b>		<b>324,485</b>	<b>391,711</b>	<b>373,987</b>	<b>367,182</b>	<b>-6,805</b>	<b>-1.82%</b>
<b><u>(402) Financial Administration</u></b>							
01-402-311	Auditing Service	14,860	15,200	15,310	20,800	5,490	35.86%
<b>Subtotal (402) Financial Administration:</b>		<b>14,860</b>	<b>15,200</b>	<b>15,310</b>	<b>20,800</b>	<b>5,490</b>	<b>35.86%</b>
<b><u>(403) Tax Collection</u></b>							
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	2,400	2,600	200	8.33%
01-403-342	Tax Bills Processing/Printing	415	650	398	650	252	63.32%
<b>Subtotal for (403) Tax Collection:</b>		<b>49,586</b>	<b>46,830</b>	<b>46,256</b>	<b>46,930</b>	<b>674</b>	<b>1.46%</b>

## General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b><u>(404) Legal Services</u></b>							
01-404-310	Solicitor	52,810	75,000	40,000	75,000	35,000	87.50%
01-404-320	Misc Legal Services	-	-	825		-825	-100.00%
01-404-400	Legal Fees Due from Developer	(8,222)	5,000	500	2,500	2,000	400.00%
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%
<b>Subtotal for (404) Legal Services:</b>		<b>66,960</b>	<b>110,000</b>	<b>56,206</b>	<b>77,700</b>	<b>21,494</b>	<b>38.24%</b>
<b><u>(405) Administrative Staff</u></b>							
01-405-110	Office/Clerical Staff	48,960	61,600	39,000	93,440	54,440	139.59%
01-405-115	PT Accounts Payable Clerk	17,733	16,400	17,800	17,488	-312	-1.75%
01-405-161	FICA	4,526	5,549	4,266	7,498	3,232	75.77%
01-405-162	Medicare Employer	1,059	1,298	998	1,753	756	75.77%
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%
<b>Subtotal for (405) Administrative Staff:</b>		<b>86,832</b>	<b>96,747</b>	<b>74,263</b>	<b>130,629</b>	<b>56,366</b>	<b>75.90%</b>
<b><u>(406) General Government Admin</u></b>							
01-406-000	General Gov Administration	143	500	200	500	300	150.00%
01-406-050	Drug Testing	1,970	1,000	1,218	1,000	-218	-17.90%
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	1,200	4,800	3,600	300.00%
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	9,300	100	1.09%
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	3,300	3,000	-300	-9.09%
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

		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%
<b>Subtotal for (406) General Gov't Admin:</b>		<b>104,197</b>	<b>98,152</b>	<b>100,565</b>	<b>92,952</b>	<b>-7,613</b>	<b>-7.57%</b>
<b>(407) IT - Networking Services</b>							
01-407-215	Computer Hardware Svc/Supply	11,807	25,000	18,000	25,000	7,000	38.89%
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	100.00%
01-407-320	Phone System Maintenance	95	500	500	500	0	0.00%
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	6,400	6,500	100	1.56%
<b>Subtotal for (407) IT - Networking Services</b>		<b>29,063</b>	<b>69,800</b>	<b>52,425</b>	<b>56,100</b>	<b>3,675</b>	<b>7.01%</b>
<b>(408) Engineering</b>							
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	48,000	50,000	2,000	4.17%
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%
01-408-350	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%
<b>Subtotal for (408) Engineering:</b>		<b>100,618</b>	<b>167,500</b>	<b>132,700</b>	<b>144,200</b>	<b>11,500</b>	<b>8.67%</b>
<b>(409) General Government Buildings</b>							
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%
01-409-430	Township Garage Exp	10,328	8,000	9,800	10,000	200	2.04%

## General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
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	26,500	5,000	-21,500	-81.13%
01-409-735	Capital Expense - PW Garage	-	18,000	12,500	5,000	-7,500	-60.00%
01-409-740	Capital Expense - Mansion	9,400	48,000	23,000	20,000	-3,000	-13.04%
01-409-750	Capital Purchase-Minor Equipment	-	10,000		5,000	5,000	100.00%
<b>Subtotal for (409) General Gov't Bldgs:</b>		<b>110,422</b>	<b>174,000</b>	<b>151,300</b>	<b>134,400</b>	<b>-16,900</b>	<b>-11.17%</b>
<b><u>(410) Public Safety - Police</u></b>							
01-410-010	Police Department - Budget V-5	3,200,491	3,468,876	3,468,876	4,165,315	696,439	20.08%
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	-		0	0.00%
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%
<b>Subtotal (410) Public Safety - Police:</b>		<b>3,374,698</b>	<b>3,682,038</b>	<b>3,632,737</b>	<b>4,197,965</b>	<b>565,228</b>	<b>15.56%</b>
<b><u>(411) Public Safety - Fire</u></b>							
01-411-115	Fire Inspector		1,800	500	1,900	1,400	280.00%
01-411-161	Fire Inspector Fica Tax		112	31	118	87	280.00%
01-411-162	Fire Inspector Medicare Tax		26	7	28	20	280.00%
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	300	1,000	700	233.33%
01-411-450	Alarm System Contract	1,199	2,700	1,199	2,700	1,501	125.19%
01-411-455	Alarm System Contract-PW Garage	2,606	3,000	2,900	3,000	100	3.45%
01-411-510	Volunteer EMT Credit				7,500	7,500	100.00%
01-411-531	Contribution - WC Borough	108,656	108,656	108,656	115,695	7,039	6.48%
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%
<b>Subtotal (411) Public Safety -Fire:</b>		<b>442,209</b>	<b>474,294</b>	<b>468,156</b>	<b>528,430</b>	<b>60,274</b>	<b>12.87%</b>

## General Fund Expenditures

		<b>2022 ACTUAL</b>	<b>2023 Adopted Budget</b>	<b>2023 Year End Projection</b>	<b>2024 Proposed Budget</b>	<b>\$ Variance 2023-2024</b>	<b>% Variance 2023-2024</b>
<b><u>(413) Building &amp; Code Enforcement</u></b>							
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	90,000	100,000	10,000	11.11%
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	70,000	75,000	5,000	7.14%
01-413-451	U&O Permit - Residential Resales	10,920	10,500	10,000	11,000	1,000	10.00%
01-413-452	U&O Permit - Commercial Resales	65	3,000	1,500	1,500	0	0.00%
<b>Subtotal (413) Building &amp; Code Enforcement:</b>		<b>159,296</b>	<b>192,500</b>	<b>173,500</b>	<b>189,500</b>	<b>16,000</b>	<b>9.22%</b>
<b><u>(414) Planning and Zoning</u></b>							
01-414-100	Planning/Zoning Wages	950	2,000	725	1,200	475	65.52%
01-414-161	PC/Zoning FICA	59	124	45	74	29	65.52%
01-414-162	PC/Zoning Medicare	14	29	11	17	7	65.52%
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	100.00%
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	-	-	1,500	5,000	3,500	233.33%
01-414-465	Advertising - ZHB/CU/PC	5,568	6,000	5,506	6,000	494	8.97%
<b>Subtotal (414) Planning and Zoning:</b>		<b>32,410</b>	<b>33,653</b>	<b>37,786</b>	<b>37,792</b>	<b>5</b>	<b>0.01%</b>
<b><u>(415) Emergency Management</u></b>							
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%
<b>Subtotal (415) Emergency Management:</b>		<b>-</b>	<b>550</b>	<b>-</b>	<b>550</b>	<b>550</b>	<b>100.00%</b>
<b><u>(419) Public Safety - Other</u></b>							
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	4,400	6,600	2,200	50.00%
01-419-300	PA Criminal Record Check	396	600	400	400	0	0.00%
<b>Subtotal (419) Public Safety - Other:</b>		<b>6,272</b>	<b>6,192</b>	<b>6,691</b>	<b>12,700</b>	<b>6,009</b>	<b>89.81%</b>



## General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b><u>(430) Public Works Department</u></b>							
01-430-100	Public Works Roadmaster	67,859	80,900	88,000	98,109	10,109	11.49%
01-430-110	Public Works Staff	195,340	265,914	200,000	228,145	28,145	14.07%
01-430-115	Public Works PT Roads	5,832	16,000	5,000	24,810	19,810	396.20%
01-430-161	FICA	23,119	29,127	32,302	30,197	-2,105	-6.52%
01-430-162	Medicare Employer	5,407	6,812	5,670	7,062	1,393	24.56%
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	2,800	5,000	2,200	78.57%
01-430-240	General Expense - Public Works	2,710	3,500	5,000	3,500	-1,500	-30.00%
01-430-241	Uniforms - Public Works	2,109	3,600	4,000	3,600	-400	-10.00%
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	9,000	4,000	-5,000	-55.56%
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			4,523		-4,523	-100.00%
01-430-330	PW Vehicle Operation - FUEL	16,531	30,000	30,000	30,000	0	0.00%
01-430-370	Tool & Equipment Repair - PW	2,878	2,000	7,000	3,000	-4,000	-57.14%
01-430-371	Tool & Equipment Rental-PW	1,485	2,000	500	2,000	1,500	300.00%
01-430-460	PW Continuing Ed (CDL)	249	-	1,900	2,000	100	5.26%
<b>Subtotal (430) Public Works Department:</b>		<b>385,299</b>	<b>506,153</b>	<b>443,495</b>	<b>491,873</b>	<b>48,379</b>	<b>10.91%</b>
<b><u>(432) Winter Maintenance</u></b>							
01-432-110	Winter Maintenance	8,040	15,000	2,000	16,000	14,000	700.00%
01-432-180	Winter Maintenance OT	14,398	20,000	3,000	20,000	17,000	566.67%
01-432-250	Snow Removal - Materials	37,086	65,000	12,000	65,000	53,000	441.67%
01-432-300	Snow Removal - Misc Exp		10,800	-		0	0.00%
<b>Subtotal (432) Winter Maintenance:</b>		<b>59,524</b>	<b>110,800</b>	<b>17,000</b>	<b>101,000</b>	<b>84,000</b>	<b>494.12%</b>
<b><u>(433) Traffic Control</u></b>							
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	28,000	35,000	7,000	25.00%
01-433-450	Traffic Signals - Contract Svc	2,448	3,500	2,448	3,500	1,052	42.97%
<b>Subtotal (433) Traffic Control:</b>		<b>67,278</b>	<b>81,000</b>	<b>70,948</b>	<b>81,000</b>	<b>10,052</b>	<b>14.17%</b>

## General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b><u>(434) Street Lighting</u></b>							
01-434-360	Street Lights - Electricity	1,426	1,600	1,500	1,800	300	20.00%
<b>Subtotal (434) Street Lighting:</b>		<b>1,426</b>	<b>1,600</b>	<b>1,500</b>	<b>1,800</b>	<b>300</b>	<b>20.00%</b>
<b><u>(436) Storm Sewers and Drains</u></b>							
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%
<b>Subtotal (436) Drainage:</b>		<b>9,074</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
<b><u>(437) Tools &amp; Machinery</u></b>							
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	2,000	4,000	2,000	100.00%
01-437-740	Major Equipment Purchase	84,200	106,000	85,300	-	0	0.00%
01-437-750	Minor Equip Purchase-PW	-	3,000	3,000	4,000	1,000	33.33%
<b>Subtotal (437) Tools &amp; Machinery:</b>		<b>140,624</b>	<b>116,000</b>	<b>93,300</b>	<b>11,000</b>	<b>-82,300</b>	<b>-88.21%</b>
<b><u>(438) Road &amp; Bridge Maintenance</u></b>							
01-438-250	Highway Material - Public Work	546	3,500	1,000	3,500	2,500	250.00%
01-438-251	Road Repair - Public Works	1,522	1,800	2,100	1,800	-300	-14.29%
01-438-380	Rental Equipment - Public Work	164	500	500	500	0	0.00%
01-438-451	PA One Call System	526	1,000	800	1,000	200	25.00%
01-438-452	Satellite Subscription Service	4,032	4,100	4,392	4,600	208	4.74%
<b>Subtotal (438) Rd &amp; Bridge Maintenance:</b>		<b>6,789</b>	<b>10,900</b>	<b>8,792</b>	<b>11,400</b>	<b>2,608</b>	<b>29.66%</b>
<b><u>(439) Highway Construction</u></b>							
01-439-100	Street Construction	364,228	350,000	350,000	375,000	25,000	7.14%
01-439-150	Street Construction	-	-	182,090	-	-182,090	-100.00%
01-439-200	Stormwater Repairs	-				0	0.00%
<b>Subtotal (439) Highway Construction:</b>		<b>364,228</b>	<b>350,000</b>	<b>532,090</b>	<b>375,000</b>	<b>-157,090</b>	<b>-29.52%</b>

## General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b>(446) Stormwater Management/MS4 Requirements</b>							
01-446-200	NPDES/MS4 Permit	2,500	2,500	2,500	2,500	0	0.00%
01-446-300	Simplified Stormwater Projects	244	1,920	884	1,920		
<b>Subtotal (446) Stormwater Management</b>		<b>2,744</b>	<b>4,420</b>	<b>3,384</b>	<b>4,420</b>	<b>1,036</b>	<b>30.61%</b>
<b>(450) Historical Commission</b>							
01-450-000	Historical Commission Expenses	80	2,500	2,700	2,000	-700	-25.93%
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		-	9,500		-9,500	-100.00%
<b>Subtotal (450) Historical Commission</b>		<b>5,290</b>	<b>2,500</b>	<b>12,200</b>	<b>7,000</b>	<b>-5,200</b>	<b>-42.62%</b>
<b>(451) Cultural &amp; Recreation Administration</b>							
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%
<b>Subtotal (451) Park &amp; Recreation:</b>		<b>6,802</b>	<b>12,000</b>	<b>15,000</b>	<b>58,395</b>	<b>43,395</b>	<b>289.30%</b>
<b>(454) Township Parks</b>							
01-454-110	Park/Recreation Employees	38,148	66,478	90,000	94,484	4,484	4.98%
01-454-240	General Park Expense	9,259	5,000	1,200	5,000	3,800	316.67%
01-454-250	Park Supplies	3,339	4,000	2,500	7,000	4,500	180.00%
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	100	1,500	1,400	1400.00%
01-454-361	Park Restroom Utilities				3,600	3,600	100.00%
01-454-370	Park Equip Repair & Operat	75	2,000	100	2,000	1,900	1900.00%
01-454-373	Park Restroom Maintenance				3,500	3,500	100.00%
01-454-380	Equipment Rental	10,800	6,500	6,852	6,500	-352	-5.14%
01-454-450	Parks - Lawn Maintenance	114	2,500	-	2,500	2,500	100.00%
01-454-500	Park Water Usage	311	1,800	-	1,800	1,800	100.00%
01-454-600	Community Garden - Shared Cost	2,391	3,000	1,263	3,000	1,737	137.53%
<b>Subtotal (454) Township Parks:</b>		<b>65,148</b>	<b>112,778</b>	<b>122,015</b>	<b>135,884</b>	<b>13,869</b>	<b>11.37%</b>

## General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b><u>(456) Libraries</u></b>							
01-456-000	Libraries	11,000	13,943	13,943	16,731	2,788	20.00%
<b>Subtotal (456) Libraries:</b>		<b>11,000</b>	<b>13,943</b>	<b>13,943</b>	<b>16,731</b>	<b>2,788</b>	<b>20.00%</b>
<b><u>(460) Community Development</u></b>							
01-460-100	Environmental Advisory Council	7,200	5,000	7,007	2,000	-5,007	-71.46%
<b>Subtotal (460) Community Development</b>		<b>7,200</b>	<b>5,000</b>	<b>7,007</b>	<b>2,000</b>	<b>-5,007</b>	<b>-71.46%</b>
<b><u>(461) Conservation of Natural Resources</u></b>							
01-461-000	Forestry Management	13,500	30,000	28,025	30,000	1,975	7.05%
01-461-313	Open Space (Crebilly Eng/Surv/Appraisal)	23,445	50,000	23,788	-	-23,788	-100.00%
01-461-330	Tyson Park Special Maintenance	4,975	7,500	1,500	7,500	6,000	400.00%
<b>Subtotal (461) Conservation of Natural Resources:</b>		<b>41,920</b>	<b>87,500</b>	<b>53,313</b>	<b>37,500</b>	<b>-15,813</b>	<b>-29.66%</b>
<b><u>(462) Community Develop Housing</u></b>							
01-462-000	Community Development	1,450	1,500	1,450	1,500	50	3.45%
<b>Subtotal (462) Community Development:</b>		<b>1,450</b>	<b>1,500</b>	<b>1,450</b>	<b>1,500</b>	<b>50</b>	<b>3.45%</b>
<b><u>(471) Debt Service - Principal</u></b>							
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%
<b>Subtotal (471) Debt Service - Principal</b>		<b>16,916</b>	<b>62,053</b>	<b>62,053</b>	<b>63,916</b>	<b>1,863</b>	<b>3.00%</b>
<b><u>(472) Debt Service - Interest</u></b>							
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%
<b>Subtotal (471) Debt Service - Principal</b>		<b>2,706</b>	<b>7,187</b>	<b>7,187</b>	<b>5,324</b>	<b>-1,862</b>	<b>-25.91%</b>
<b><u>(480) Miscellaneous</u></b>							
01-480-000	Miscellaneous Expenditures	650	500	500	500	0	0.00%
01-480-100	Bank Charges	2,378	400	6,000	6,000	0	0.00%
<b>Subtotal (480) Miscellaneous:</b>		<b>3,028</b>	<b>900</b>	<b>6,500</b>	<b>6,500</b>	<b>0</b>	<b>0.00%</b>

## General Fund Expenditures

		<b>2022 ACTUAL</b>	<b>2023 Adopted Budget</b>	<b>2023 Year End Projection</b>	<b>2024 Proposed Budget</b>	<b>\$ Variance 2023-2024</b>	<b>% Variance 2023-2024</b>
<b><u>(484) Workers Compensation Insurance</u></b>							
01-484-354	Workers Compensation Insurance	34,959	40,000	21,183	23,300	2,117	9.99%
<b>Subtotal (484) Workers Comp Insurance:</b>		<b>34,959</b>	<b>40,000</b>	<b>21,183</b>	<b>23,300</b>	<b>2,117</b>	<b>9.99%</b>
<b><u>(486) Insurance and Benefits</u></b>							
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	2,989	3,288	299	10.00%
<b>Subtotal (486) Insurance &amp; Benefits:</b>		<b>78,056</b>	<b>86,800</b>	<b>101,782</b>	<b>111,960</b>	<b>10,178</b>	<b>10.00%</b>
<b><u>(487) Employee Benefits</u></b>							
01-487-152	Employee(s) Benefits (Leaves)	115,609	99,000	130,000	115,000	-15,000	-11.54%
01-487-153	Insurance (Life,AD&D,LTD,STD)	12,773	14,100	15,500	21,215	5,715	36.87%
01-487-154	Dental Insurance (Empl)	6,019	8,200	4,500	5,040	540	12.00%
01-487-155	Vision Reimbursement	1,620	5,000	2,500	4,900	2,400	96.00%
01-487-156	Health/Hospital Insurance	48,343	78,000	83,181	113,880	30,699	36.91%
01-487-157	HRA - PrimePay	7,191	28,500	20,000	32,000	12,000	60.00%
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 (excess State Aid)	56,593	72,000	55,614	88,000	32,386	58.23%
01-487-161	Cell Phone Reimbursement	800	1,200	580	800	220	37.93%
01-487-500	On-Lot Staff Insurance	1,685	500	1,201	500	-701	-58.37%
<b>Subtotal (487) Employee Benefits:</b>		<b>275,011</b>	<b>322,762</b>	<b>327,644</b>	<b>383,085</b>	<b>55,441</b>	<b>16.92%</b>

## General Fund Expenditures

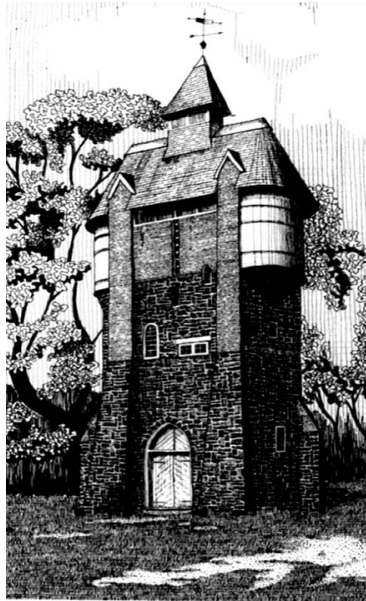
	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b><u>(491) Refunds of Prior Year Revenues</u></b>						
01-491-010 RE Tax Refund	2,763	2,500	512	2,500	1,988	388.28%
01-491-013 Reimbursable Tax Payments	11,603	12,000	11,603	12,000	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	1,874	1,500	-374	-19.96%
<b>Subtotal (491) Refunds of Prior Yr Revenues:</b>	<b>31,194</b>	<b>21,000</b>	<b>15,888</b>	<b>16,000</b>	<b>112</b>	<b>0.70%</b>
<b><u>(492) Interfund Operating Transfers</u></b>						
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	-6.46%
<b>Subtotal (492) Interfund Operating Transfers:</b>	<b>1,667,367</b>	<b>646,728</b>	<b>646,728</b>	<b>645,000</b>	<b>(1,728)</b>	<b>-0.27%</b>
<b>Total General Fund Expenditures</b>	<b>8,202,918</b>	<b>8,183,287</b>	<b>7,925,009</b>	<b>8,650,040</b>	<b>725,031</b>	<b>9.15%</b>
<b>Total GENERAL FUND Revenues/Fund Balance Approj</b>	<b>8,327,761</b>	<b>8,183,286</b>	<b>8,615,271</b>	<b>8,650,040</b>	<b>34,768</b>	<b>0.40%</b>
<b>Total GENERAL FUND Expenditures:</b>	<b>8,202,918</b>	<b>8,183,286</b>	<b>7,925,009</b>	<b>8,650,040</b>	<b>725,031</b>	<b>9.15%</b>
<b>Total GENERAL FUND Balance</b>	<b>124,842</b>	<b>0</b>	<b>690,262</b>	<b>(0)</b>		

Projected General Fund Year End Cash Balance

7,111,341

6,526,538

**WESTTOWN TOWNSHIP**  
**2024 Open Space Fund Proposed Budget**



**11/20/2023**

## Open Space Revenues and Expenditures

	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b>Open Space Revenues</b>			<b>34,266</b>		
<b><u>(301) Real Property Tax</u></b>					
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%
<b>Subtotal (301) Real Property Tax</b>	<b>169,290</b>	<b>169,000</b>	<b>337,500</b>	<b>337,500</b>	<b>99.36%</b>
<b><u>(310) Act 511 Taxes</u></b>					
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%
<b>Subtotal (310) RE Tax</b>	<b>173,400</b>	<b>165,000</b>	<b>404,600</b>	<b>404,600</b>	<b>133.33%</b>
<b><u>(341) Interest Earnings</u></b>					
04-341-000 Interest Earnings	4,000	3,000	40,000	36,000	900.00%
<b>Subtotal (301) RE Tax</b>	<b>4,000</b>	<b>3,000</b>	<b>40,000</b>	<b>40,000</b>	<b>900.00%</b>
<b><u>(351) Federal Grants</u></b>					
04-351-080 Federal Land & Water Conservation Fund			6,000,000	6,000,000	100.00%
<b>Subtotal (351) Federal Grants</b>	<b>0</b>	<b>0</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>100.00%</b>
<b><u>(354) State Grants</u></b>					
04-354-080 State Grants			1,250,000	1,250,000	100.00%
<b>Subtotal (354) State Grants</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>100.00%</b>
<b><u>(357) County Grants</u></b>					
04-357-080 Chester County Open Space Program	0	0	1,206,750	1,206,750	100.00%
<b>Subtotal (357) County Grants</b>	<b>0</b>	<b>0</b>	<b>1,206,750</b>	<b>1,206,750</b>	<b>100.00%</b>



## Open Space Revenues and Expenditures

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

## Open Space Revenues and Expenditures

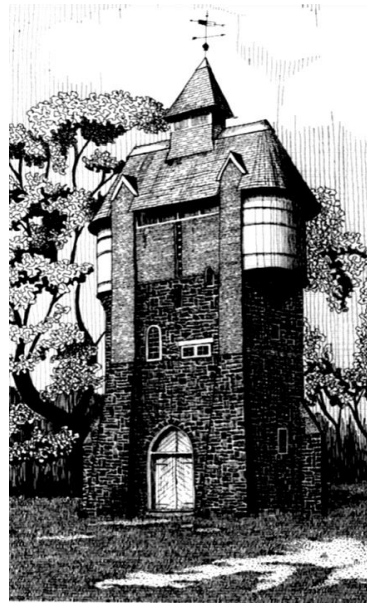
	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b><i>Open Space Fund Expenditures</i></b>					
<b><u>(403) Tax Collection</u></b>					
04-403-310 Open Space EIT Tax Commission	1,734	1,734	4,046	2,312	133.33%
<b>Subtotal (403) Tax Collection</b>	<b>1,734</b>	<b>1,734</b>	<b>4,046</b>	<b>2,312</b>	<b>133.33%</b>
<b><u>(461) Conservation of Natural Resources</u></b>					
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%
<b>Subtotal (461) Conservation of Natural Resource</b>	<b>0</b>	<b>121,000</b>	<b>20,865,797</b>	<b>20,744,797</b>	<b>17144.46%</b>
<b><u>(471) Debt Principal</u></b>					
04-471-000 Debt Principal			0	0	0.00%
04-471-100 Crebilly Farm Family Assoc Loan Principal		180,000	1,771,812	1,591,812	884.34%
<b>Subtotal (471) Debt Principal</b>	<b>0</b>	<b>180,000</b>	<b>1,771,812</b>	<b>1,591,812</b>	<b>884.34%</b>
<b><u>(475) Debt Service</u></b>					
04-475-000 Fiscal Agent Fees			75,000	75,000	100.00%
<b>Subtotal (472) Debt Interest</b>	<b>0</b>		<b>75,000</b>	<b>75,000</b>	<b>100.00%</b>
<b><u>(492) Interfund Operating Transfers</u></b>					
04-492-023 Transfer to Debt Svc/Series 2024			248,400	248,400	100.00%
<b>Subtotal (492) Interfund Operating Transfers</b>	<b>0</b>		<b>248,400</b>	<b>248,400</b>	<b>100.00%</b>
<b>Total Open Space Fund Expenditures:</b>	<b>1,734</b>	<b>302,734</b>	<b>22,965,055</b>	<b>22,662,321</b>	<b>7485.89%</b>
<b>Total Open Space Fund Revenue</b>	<b>346,690</b>	<b>337,000</b>	<b>24,033,200</b>	<b>23,696,200</b>	<b>7031.51%</b>
<b>Total Open Space Fund Expenditures</b>	<b>1,734</b>	<b>302,734</b>	<b>22,965,055</b>	<b>22,662,321</b>	<b>7485.89%</b>
<b>Total Open Space Fund Balance</b>	<b>344,956</b>	<b>34,266</b>	<b>1,068,145</b>		

Projected General Fund Year End Cash Balance

34,266

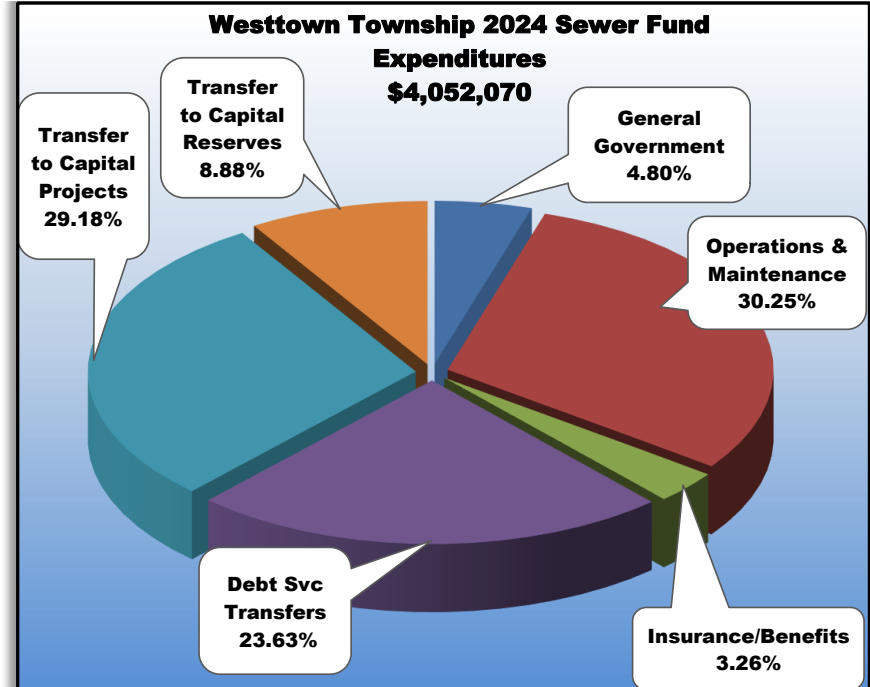
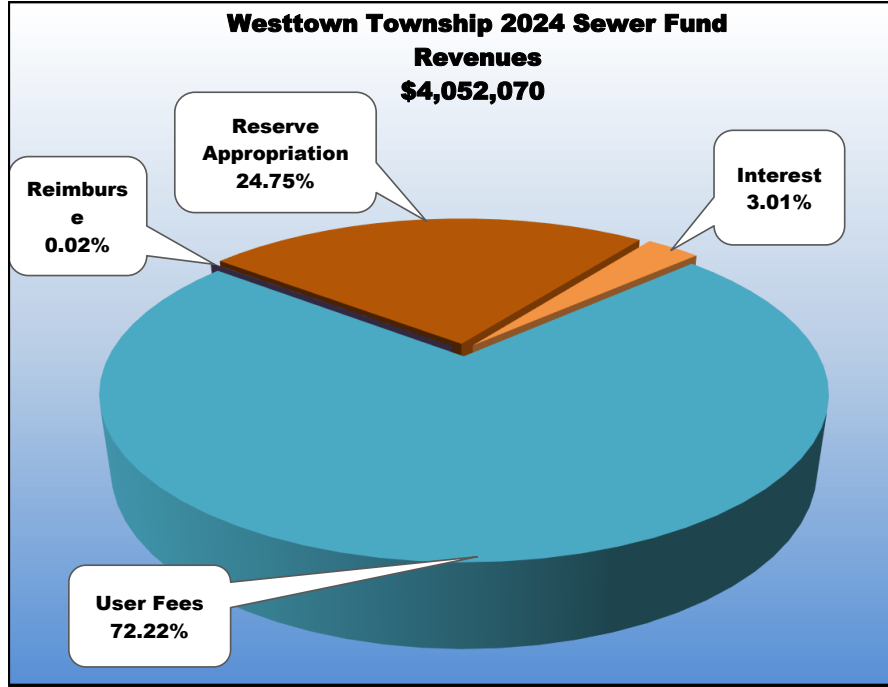
1,102,411

WESTTOWN TOWNSHIP  
**2024 Sewer Fund Proposed Budget**



**11/20/2023**

Fiscal Year 2024  
Sewer Fund Budget



**Glossary**

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

**Grants -Act 537 Reimbursement**

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

**Interest Earned** - Earnings derived from cash holdings.

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

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

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

**Debt Service** - Sinking fund payments for GO Bond 2021

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

## Sewer Fund Revenues

	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	2,959,158		
<b><u>(341) Interest Earnings</u></b>						
08-341-000 Interest Earnings	3,705	3,000	10,000	50,000	40,000	400.00%
08-341-106 PLGIT Interest (WW)			40,000	72,000	32,000	80.00%
<b>Subtotal (341) Interest Earnings</b>	<b>3,705</b>	<b>3,000</b>	<b>50,000</b>	<b>122,000</b>	<b>72,000</b>	<b>144.00%</b>
<b><u>(361) Twp Sales/Charges for Service</u></b>						
08-361-601 UB Returned Check Fee	<b>105</b>	<b>105</b>	<b>105</b>	<b>70</b>	<b>-35</b>	<b>-33.33%</b>
<b><u>(364) Sanitation/Sewage Charges</u></b>						
08-364-111 Sewage Tapping Fee/ W.Goshen	63,283	0	3,164	0	-3,164	-100.00%
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	48,000	45,000	-3,000	-6.25%
<b>Subtotal (364) Sanitation</b>	<b>3,001,875</b>	<b>2,952,080</b>	<b>2,929,244</b>	<b>2,926,360</b>	<b>-2,884</b>	<b>-0.10%</b>
<b><u>(395) Refunds &amp; Reimbursements</u></b>						
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%
<b>Subtotal (395) Refunds &amp; Reimbursements:</b>	<b>0</b>	<b>1,500</b>	<b>750</b>	<b>750</b>	<b>0</b>	<b>0.00%</b>
<b>399 Reserve Appropriation</b>		<b>49,973</b>		<b>1,002,890</b>		
<b>Total Sewer Revenue</b>	<b>3,005,685</b>	<b>3,006,658</b>	<b>2,980,099</b>	<b>4,052,070</b>	<b>1,071,971</b>	<b>35.97%</b>

## Sewer Fund Expenditures

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b><u>(401) Executive</u></b>						
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	146,557	24,557	20.13%
08-401-161 FICA	8,151	8,711	7,564	9,087	1,523	20.13%
08-401-162 Medicare Employer	1,906	2,037	1,769	2,125	356	20.13%
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%
<b>Subtotal (401) Executive:</b>	<b>144,621</b>	<b>154,449</b>	<b>134,083</b>	<b>160,519</b>	<b>26,436</b>	<b>19.72%</b>
<b><u>(404) Legal Services</u></b>						
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%
<b>Subtotal (404) Legal Services:</b>	<b>830</b>	<b>4,000</b>	<b>1,100</b>	<b>3,100</b>	<b>2,000</b>	<b>181.82%</b>
<b><u>(406) General Government Admin</u></b>						
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%
<b>Subtotal (406) General Govt Admin:</b>	<b>13,201</b>	<b>16,880</b>	<b>16,260</b>	<b>16,780</b>	<b>520</b>	<b>3.20%</b>
<b><u>(407) Networking Services</u></b>						
08-407-215 WW Computer/Svcs/Support	185	500	200	200	0	0.00%
<b>Subtotal (407) Networking Services</b>	<b>185</b>	<b>500</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0.00%</b>
<b><u>(408) Engineering</u></b>						
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	0.00%
<b>Subtotal (408) Engineering:</b>	<b>1,406</b>	<b>22,500</b>	<b>11,000</b>	<b>14,000</b>	<b>3,000</b>	<b>27.27%</b>

## Sewer Fund Expenditures

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b>(429) Wastewater Collection/Treatment</b>						
08-429-100	WW Plant Wages	181,152	272,500	145,000	199,749	54,749 37.76%
08-429-161	FICA	12,813	19,134	11,126	12,694	1,569 14.10%
08-429-162	Medicare Employer	2,997	4,475	2,602	2,969	367 14.10%
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	16,000	15,600	-400 -2.50%
08-429-177	Sick Time	1,639	3,120	2,650	2,600	-50 -1.89%
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	15,000	12,000	-3,000 -20.00%
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	7,100	5,000	-2,100 -29.58%
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	26,289	-7,844 -22.98%

## Sewer Fund Expenditures

	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%
<b>Subtotal (429) WW Collection/Treatment:</b>	<b>953,264</b>	<b>1,323,729</b>	<b>1,065,947</b>	<b>1,225,729</b>	<b>159,782</b>	<b>14.99%</b>
<b><u>(480) Miscellaneous</u></b>						
08-480-100 Miscellaneous Expenses	0	0	8,570	0	-8,570	-100.00%
<b>Subtotal (480) Miscellaneous:</b>	<b>0</b>	<b>0</b>	<b>8,570</b>	<b>0</b>	<b>-8,570</b>	<b>-100.00%</b>
<b><u>(484) Workers Compensation Insurance</u></b>						
08-484-100 Workers Compensation	11,653	14,000	7,061	7,770	709	10.04%
<b>Subtotal (484) Workers Compensation Ins:</b>	<b>11,653</b>	<b>14,000</b>	<b>7,061</b>	<b>7,770</b>	<b>709</b>	<b>10.04%</b>
<b><u>(486) Insurance and Benefits</u></b>						
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%
<b>Subtotal (486) Insurance &amp; Benefits:</b>	<b>35,233</b>	<b>39,500</b>	<b>39,042</b>	<b>42,947</b>	<b>3,904</b>	<b>10.00%</b>
<b><u>(487) Employee Benefits</u></b>						
08-487-153 Insurance (Life,AD&D,LTD,STD)	7,755	8,600	7,710	8,500	790	10.25%
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	57,500	70,000	12,500	21.74%
<b>Subtotal (487) Employee Benefits:</b>	<b>51,601</b>	<b>81,500</b>	<b>67,160</b>	<b>81,425</b>	<b>14,265</b>	<b>21.24%</b>
<b><u>(489) Unclassified Expenditures</u></b>						
08-489-000 Unclassified Expenditures	0	0	1,350		-1,350	-100.00%
08-489-030 Emergency Repair-WW Cap Rsv	0	0	0	0	0	0.00%
<b>Subtotal (489) Unclassified Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,350</b>	<b>0</b>	<b>-1,350</b>	<b>-100.00%</b>



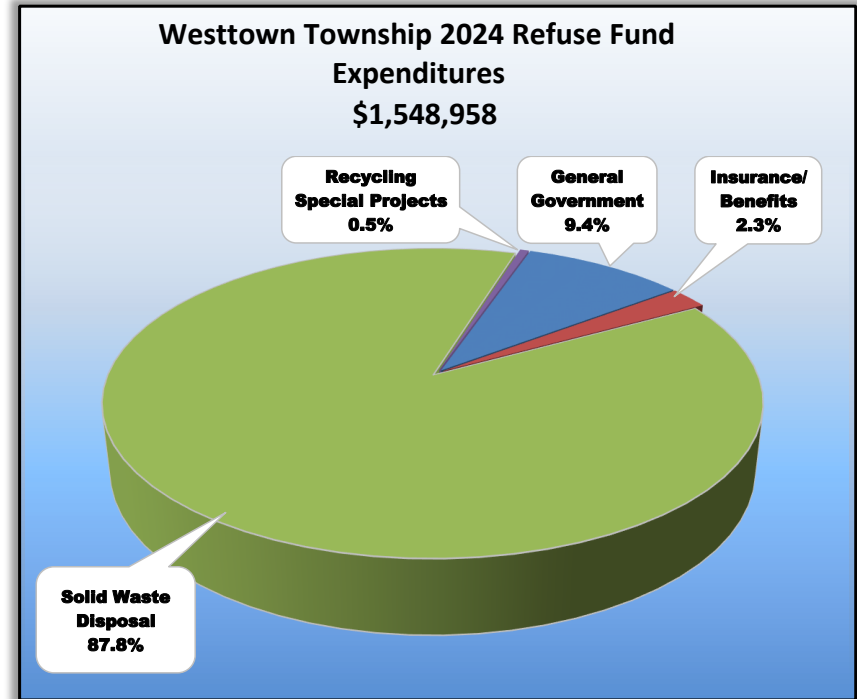
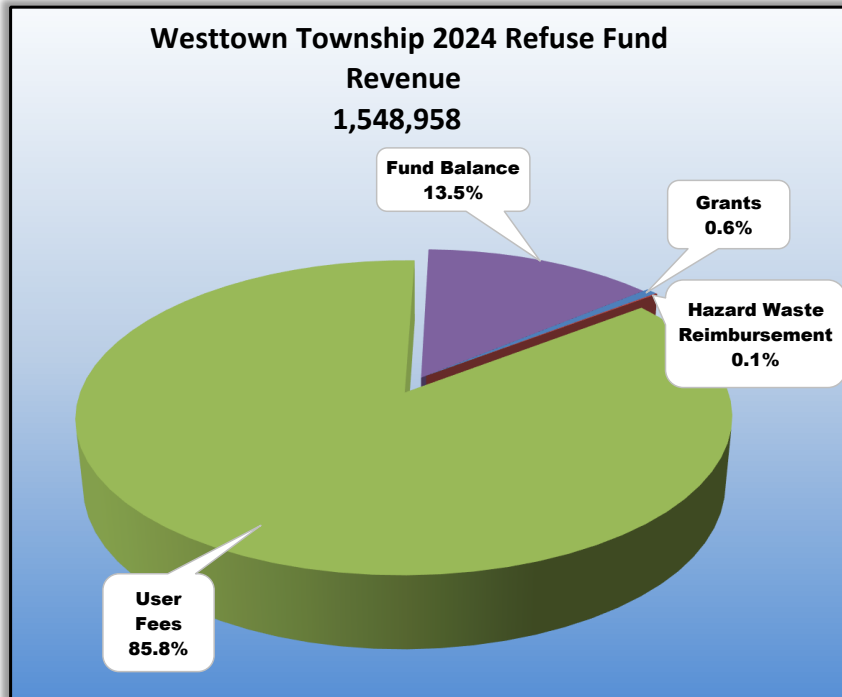
### Sewer Fund Expenditures

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b>(492) Interfund Operating Transfers</b>						
08-492-100 Transfer to Debt Svc/GO Series 2012	360,000	300,000	300,000	294,000	-6,000	-2.00%
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%
<b>Subtotal (492) Interfund Operating Transfers:</b>	<b>1,383,600</b>	<b>1,323,600</b>	<b>1,323,600</b>	<b>2,499,600</b>	<b>1,176,000</b>	<b>88.85%</b>
<b>Total Sewer Fund Expenses</b>	<b>2,595,594</b>	<b>2,980,658</b>	<b>2,675,373</b>	<b>4,052,070</b>	<b>1,376,696</b>	<b>51.46%</b>
<b>Total SEWER FUND Revenues:</b>	<b>3,005,685</b>	<b>3,006,658</b>	<b>2,980,099</b>	<b>4,052,070</b>	<b>1,071,971</b>	<b>35.97%</b>
<b>Total SEWER FUND Expenditures:</b>	<b>2,595,594</b>	<b>2,980,658</b>	<b>2,675,373</b>	<b>4,052,070</b>	<b>1,376,696</b>	<b>51.46%</b>
<b>Total SEWER FUND Fund Balance</b>	<b>410,091</b>	<b>26,000</b>	<b>304,726</b>	<b>0</b>		
<b>Sewer Fund Projected Year End Cash Balance</b>			<b>2,959,158</b>	<b>1,956,269</b>		

**WESTTOWN TOWNSHIP**  
**2024 Refuse Fund Proposed Budget**



**11/20/2023**



**Glossary**

**Fund Balance** - Cash in Checking needed in order to meet expenses

**Grants** - Department of Environmental Protection Recycling Grant

**Reimbursements** - Household Hazardous Waste Collection

**User Fees** - Fees collected from residents

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

**General Government** - Delinquent collection legal fees, postage, wages, billing and cred

**Insurance/Benefits** - Benefits of administrative staff

**Recycling** - Cost of special recycling projects

**Fund Balance** - Reserves for future recycling projects and rate increase protection. Rates will remain at \$400 a year for 2024.

**Refuse Fund Revenues**

	<b>2022 ACTUAL</b>	<b>2023 Budget</b>	<b>2023 Year End Projection</b>	<b>2024 Proposed Budget</b>	<b>\$ Variance 2023-2024</b>	<b>% Variance 2023 -2024</b>
<b>Refuse Beginning Cash Balance</b>	664,939		780,939	<b>723,838</b>		
<b><u>(355) State Shared Revenues</u></b>						
09-355-020 DER Grant - Recycling	24,011	10,000	17,408	10,000	-7,408	-42.56%
<b>Subtotal State Revenue</b>	<b>24,011</b>	<b>10,000</b>	<b>17,408</b>	<b>10,000</b>	<b>-7,408</b>	<b>-42.56%</b>
<b><u>(364) Sanitation/Trash/Recycling Fee</u></b>						
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%
<b>Subtotal (364) Trash/Recycling:</b>	<b>1,075,196</b>	<b>1,335,812</b>	<b>1,332,000</b>	<b>1,329,000</b>	<b>-3,000</b>	<b>-0.23%</b>
<b><u>(395) Reimbursements</u></b>						
09-395-205 Hazard Waste Reimburse	1,563	1,500	1,500	1,500	0	0.00%
<b>Subtotal Reimbursements</b>	<b>1,563</b>	<b>1,500</b>		<b>1,500</b>	<b>1,500</b>	<b>100.00%</b>
<b><u>(399) FUND BALANCE</u></b>		<b>121,714</b>	<b>69,251</b>	<b>208,458</b>		
<b>Total Refuse Revenue</b>	<b>1,100,770</b>	<b>1,469,026</b>	<b>1,418,659</b>	<b>1,548,958</b>	<b>130,299</b>	<b>9.18%</b>

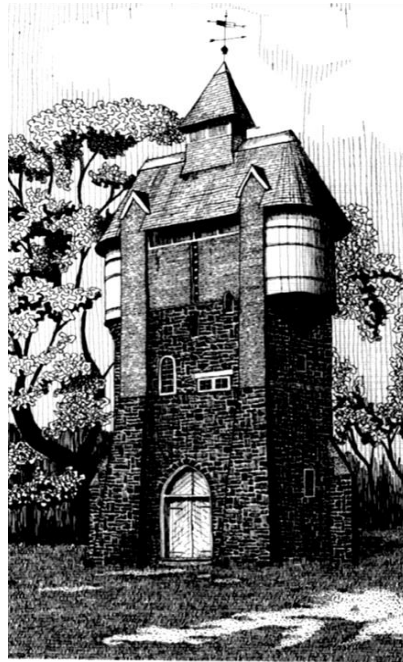
## Refuse Fund Expenditures

	<b>2022 ACTUAL</b>	<b>2023 Budget</b>	<b>2023 Year End Projection</b>	<b>2024 Proposed Budget</b>	<b>\$ Variance 2023-2024</b>	<b>% Variance 2023-2024</b>
<b>(401) Refuse Wages</b>						
09-401-100 Administration Refuse Payroll	107,239	119,300	113,000	125,187	12,187	10.78%
09-401-161 FICA	6,610	7,397	7,006	7,762	756	10.78%
09-401-162 MEDICARE EMPLOYER	1,546	1,730	1,639	1,815	177	10.78%
09-401-163 PAUC EMPLOYER	684	250	250	250	0	0.00%
<b>Subtotal (401-487) Wages</b>	<b>116,079</b>	<b>128,676</b>	<b>121,895</b>	<b>135,014</b>	<b>13,119</b>	<b>10.76%</b>
<b>(404) Solicitor</b>						
09-404-500 Delinquent Collection Legal Fees	830	2,000	850	900	50	5.88%
<b>Subtotal (404) Solicitor</b>	<b>830</b>	<b>2,000</b>	<b>850</b>	<b>900</b>	<b>50</b>	<b>5.88%</b>
<b>(406) General Government Administration</b>						
09-406-360 Municipay Credit Card Fees	8,773	8,500	10,000	10,000	0	0.00%
<b>Subtotal (406) Gen Gov't Admin</b>	<b>8,773</b>	<b>8,500</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>
<b>(426) Recycling</b>						
09-426-100 Recycling - Special Projects	7,622	10,000	7,000	8,000	1,000	14.29%
<b>Subtotal (426) Recycling:</b>	<b>7,622</b>	<b>10,000</b>	<b>7,000</b>	<b>8,000</b>	<b>1,000</b>	<b>14.29%</b>
<b>(427) Solid Waste Collect/Disposal</b>						
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%
<b>Subtotal (427) Solid Waste:</b>	<b>825,599</b>	<b>1,288,814</b>	<b>1,266,764</b>	<b>1,359,961</b>	<b>93,197</b>	<b>7.36%</b>
<b>(484) Workers Compensation Insurance</b>						
09-484-100 Workers Compensation	10,363	11,500	6,536	7,200	664	10.16%
<b>Subtotal (484) Workers Compensati</b>	<b>10,363</b>	<b>11,500</b>	<b>6,536</b>	<b>7,200</b>		

### Refuse Fund Expenditures

	<b>2022 ACTUAL</b>	<b>2023 Budget</b>	<b>2023 Year End Projection</b>	<b>2024 Proposed Budget</b>	<b>\$ Variance 2023-2024</b>	<b>% Variance 2023-2024</b>
<b>(487) Employee Benefits</b>						
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%
<b>Subtotal (487) Employee Benefits:</b>	<b>15,506</b>	<b>19,536</b>	<b>2,500</b>	<b>27,883</b>	<b>25,383</b>	<b>1015.32%</b>
<b>Total Solid Waste Collection Expenses</b>	<b>984,771</b>	<b>1,469,026</b>	<b>1,406,509</b>	<b>1,548,958</b>	<b>142,449</b>	<b>10.13%</b>
<b>Total Solid Waste Revenue</b>	<b>1,100,770</b>	<b>1,469,026</b>	<b>1,418,659</b>	<b>1,548,958</b>	<b>130,299</b>	<b>9.18%</b>
<b>Total Solid Waste Expenses</b>	<b>984,771</b>	<b>1,469,026</b>	<b>1,406,509</b>	<b>1,548,958</b>	<b>142,449</b>	<b>10.13%</b>
<b>Total Solid Waste Fund Balance</b>	<b>116,000</b>	<b>(0)</b>	<b>12,150</b>	<b>0</b>		
<b>Refuse Fund Projected Year End Cash Balance</b>			<b>723,838</b>	<b>515,381</b>		

**WESTTOWN TOWNSHIP**  
**2024 Liquid Fuels Fund Proposed Budget**



**11/20/2023**

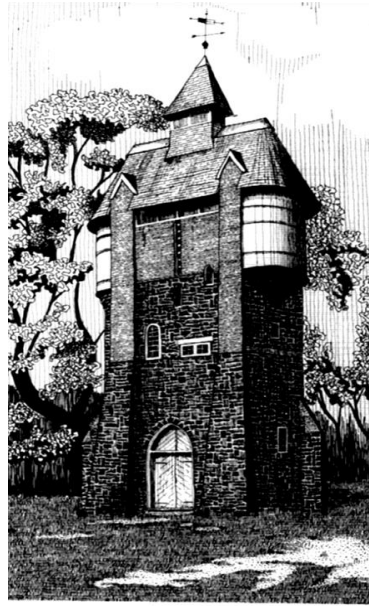
**State Highway Aid Fund  
Revenues and Expenditures**

	<b>2022 ACTUAL</b>	<b>2023 Budget</b>	<b>2023 Year End Projection</b>	<b>2024 Proposed Budget</b>	<b>\$ Variance 2023-2024</b>	<b>% Variance 2023-2024</b>
BEGINNING BALANCE				4,553		
<b><u>State Highway Aid Fund Revenue</u></b>						
<b>(341) Interest Earnings</b>						
35-341-000 Interest Earnings	81	50	1,200	5,000	3,800	316.67%
<b>(355) State Shared Revenues</b>						
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%
<b>(399) State Highway Aid Fund Balance</b>	94,827	28,186	63,006	2,920		
<b>Total Highway Aid Fund Revenue</b>	<b>463,007</b>	<b>400,000</b>	<b>444,553</b>	<b>390,000</b>	<b>-54,553</b>	<b>-12.27%</b>
<b><u>State Highway Aid Fund Expenditures</u></b>						
<b>(439) Highway Construction</b>						
35-439-610 Street Construction	368,180	400,000	440,000	390,000	-50,000	-11.36%
<b>Subtotal (439) Highway Construction:</b>	<b>368,180</b>	<b>400,000</b>	<b>440,000</b>	<b>390,000</b>	<b>-50,000</b>	<b>-11.36%</b>
<b>Total Highway Aid Fund Expenditures:</b>	<b>368,180</b>	<b>400,000</b>	<b>440,000</b>	<b>390,000</b>	<b>-50,000</b>	<b>-11.36%</b>
<b>Total HIGHWAY AID FUND Revenue</b>	<b>463,007</b>	<b>400,000</b>	<b>444,553</b>	<b>390,000</b>	<b>-54,553</b>	<b>-12.27%</b>
<b>Total HIGHWAY AID FUND Expenditures</b>	<b>368,180</b>	<b>400,000</b>	<b>440,000</b>	<b>390,000</b>	<b>-50,000</b>	<b>-11.36%</b>
<b>Total HIGHWAY AID FUND Fund Balance</b>	<b>94,827</b>	<b>0</b>	<b>4,553</b>	<b>0</b>		
<b>Liquid Fuel Fund Projected Year End Cash Balance</b>			<b>94,826</b>	<b>1,633</b>		

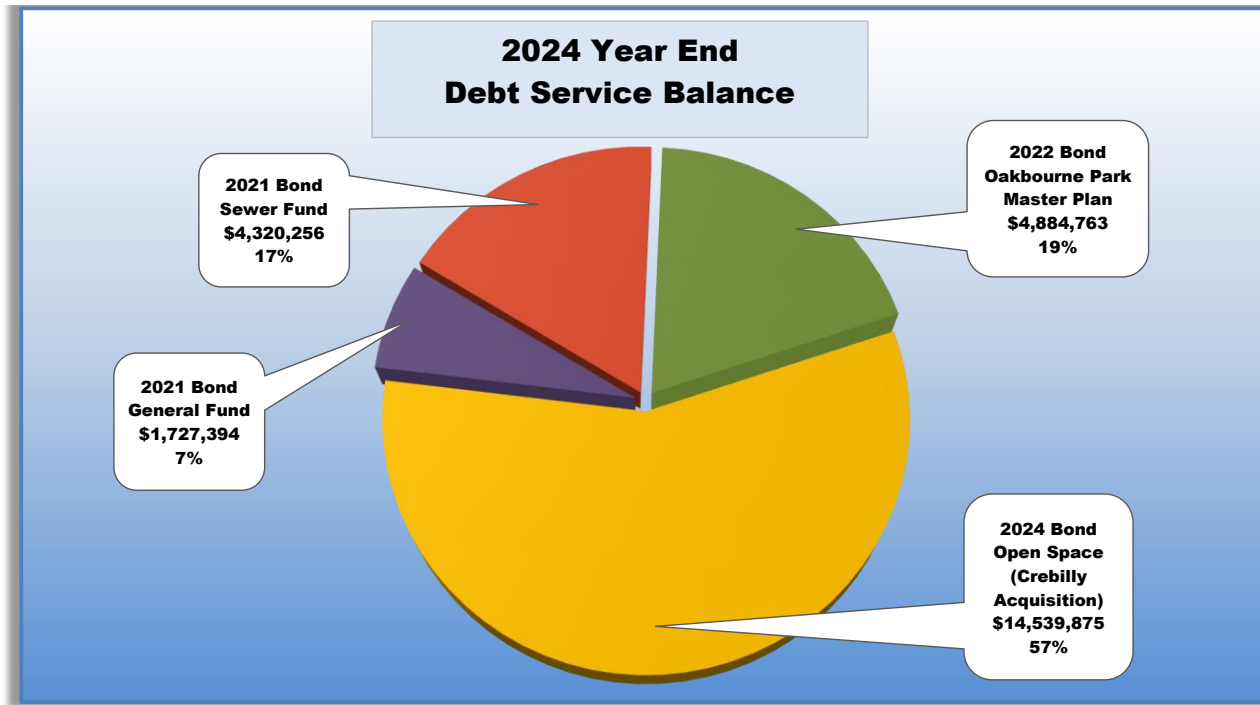


# WESTTOWN TOWNSHIP

## 2024 Debt Service Fund Proposed Budget



11/20/2023



	Original Debt	P&I Balance 12/31/2023	P&I Balance 12/31/2024	Avg Coupon 2024 Rate
<b><u>General Obligation Bond Series of 2021</u></b>				
<b>General Fund</b>				
Police Building (Refunded GO 2012 /GO 2004)				
Westtown Portion	\$305,871	\$0	\$0	
East Goshen Portion	\$263,005	\$0	\$0	
General Fund (Mansion Roof/Tower) GO 2016	\$89,895	\$65,258	\$53,872	3.00%
General Fund (PW Garage/Bridge)Refunded 2016	\$2,088,688	\$1,810,154	\$1,673,522	3.00%
<b>Total General Fund Debt</b>	<b>\$2,747,460</b>	<b>\$1,875,412</b>	<b>\$1,727,394</b>	
<b>Wastewater Fund</b>				
Sewer Revenue (Refunded GO 2012/GO 2005)	\$1,996,742	\$1,336,550	\$1,004,250	3.00%
Sewer Fund (Refunded GO 2016/GO 2006)	\$5,350,782	\$3,982,088	\$3,316,006	3.00%
<b>Total Wastewater Debt</b>	<b>\$7,347,523</b>	<b>\$5,318,638</b>	<b>\$4,320,256</b>	
<b><u>Oakbourne Park Master Plan Bond Series of 2022</u></b>				
Oakbourne Master Plan GO 2022 - Total Debt	\$5,358,690	\$5,157,900	\$4,884,763	4.00%
<b><u>General Obligation Bond Series of 2024</u></b>				
Crebilly Acquisition (GO 2024 Bond) - Debt estimate	\$0	\$0	\$14,539,875	TBD
Estimate based on borrowing \$7,500,000 @ average coupon rate of 4.5%				

**Debt Service Revenues**

	<b>2022 ACTUAL</b>	<b>2023 Adopted Budget</b>	<b>2023 Year End Projection</b>	<b>2024 Proposed Budget</b>	<b>\$ Variance 2023-2024</b>	<b>% Variance 2023-2024</b>
Beginning Balance	574,876		648,023	701,731		
<b>(341) Interest Earnings</b>						
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%
<b>Subtotal (341) Interest Earnings</b>	<b>1,099</b>	<b>130</b>	<b>5,382</b>	<b>8,000</b>	<b>2,618</b>	<b>48.64%</b>
<b>(360) Debt Service Revenue</b>						
23-360-000 E.Goshen-WEGO Debt Svc Pymt	122,500	122,500	124,701	0	-124,701	-100.00%
<b>Subtotal (360) Debt Svc Revenue</b>	<b>122,500</b>	<b>122,500</b>	<b>124,701</b>	<b>0</b>	<b>-124,701</b>	<b>-100.00%</b>
<b>(392) Interfund Transfers</b>						
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%
<b>Subtotal (492) Interfund Transfers</b>	<b>1,457,600</b>	<b>1,485,662</b>	<b>1,485,662</b>	<b>1,596,000</b>	<b>110,338</b>	<b>7.43%</b>
<b>Total Debt Service Revenue</b>	<b>1,581,199</b>	<b>1,608,292</b>	<b>1,615,745</b>	<b>1,604,000</b>	<b>-11,745</b>	<b>-0.73%</b>

### Debt Service Expenditures

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b>(471) Debt Principal</b>						
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%
<b>Subtotal (471) Debt Principal</b>	<b>1,190,000</b>	<b>1,210,000</b>	<b>1,210,000</b>	<b>1,105,000</b>	<b>-105,000</b>	<b>-8.68%</b>
<b>(472) Debt Interest</b>						
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%
<b>Subtotal (472) Debt Interest</b>	<b>289,153</b>	<b>350,838</b>	<b>350,838</b>	<b>314,538</b>	<b>-36,300</b>	<b>-10.35%</b>
<b>(475) Miscellaneous/Fiscal Agent Fees</b>						
23-475-400 Fiscal Agent Fees - GO2021	500	500	500	500	0	0.00%
23-475-720 Fiscal Agent Fees - GO2022		650	700	700	0	0.00%
<b>Subtotal Miscellaneous</b>	<b>500</b>	<b>1,150</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>	<b>0.00%</b>
<b>Total Debt Svc Expenditures</b>	<b>1,479,653</b>	<b>1,561,988</b>	<b>1,562,038</b>	<b>1,420,738</b>	<b>-141,300</b>	<b>-9.05%</b>
<b>Total DEBT SERVICE FUND Revenues</b>	<b>1,581,199</b>	<b>1,608,292</b>	<b>1,615,745</b>	<b>1,604,000</b>	<b>-11,745</b>	<b>-0.73%</b>
<b>Total DEBT SERVICE FUND Expenditures</b>	<b>1,479,653</b>	<b>1,561,988</b>	<b>1,562,038</b>	<b>1,420,738</b>	<b>-141,300</b>	<b>-9.05%</b>
<b>Total DEBT SERVICE FUND Fund Balance</b>	<b>101,547</b>	<b>46,304</b>	<b>53,707</b>	<b>183,262</b>		
<b>DEBT SERVICE Fund Projected Year End Cash Balance</b>			<b>701,731</b>	<b>884,993</b>		

# WESTTOWN TOWNSHIP

## 2024 Capital Reserve Fund Proposed Budget



11/20/2023

## Capital Reserves Revenue

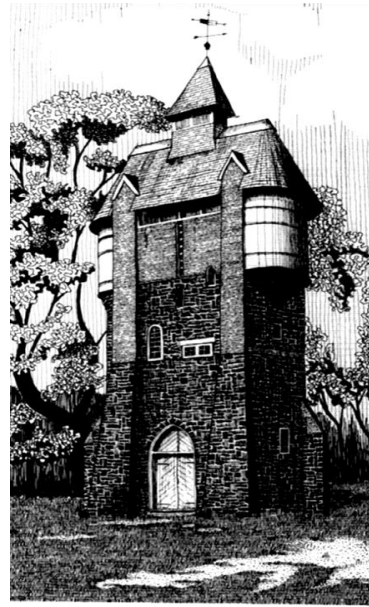
		2022 ACTUAL	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b>Fund Balance</b>		7,342,606		6,355,662	6,582,189		
<b>(341) Interest Earnings</b>							
30-341-000	Capital Reserve Investments	144	0	0	0	0	0.00%
30-341-100	Capital Reserve GF Interest	51,539	16,500	113,500	140,000	26,500	23.3%
30-341-200	Capital Reserve WW Interest	9,489	30,000	54,000	70,000	16,000	29.6%
30-343-000	Realized Gains/Losses	(301)	0	0	0	0	0.0%
<b>Subtotal (341) Interest Earnings</b>		<b>60,871</b>	<b>46,500</b>	<b>167,500</b>	<b>210,000</b>	<b>42,500</b>	<b>25.4%</b>
<b>(380) Miscellaneous Revenue</b>							
30-399-000	Fund Reserve Appropriation	0	237,087	0	0	0	0.0%
30-380-001	CR CC Rewards	16,000	20,000	0	0	0	0.0%
<b>Miscellaneous Revenue</b>		<b>16,000</b>	<b>257,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>(392) Interfund Transfers</b>							
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	50,000	50,000	0	0.00%
30-392-400	Transfer from GF- Infrastructure/Windfall	0	26,728	26,728	25,000	-1,728	-6.46%
<b>Subtotal (392) Interfund Transfers</b>		<b>565,000</b>	<b>616,728</b>	<b>616,728</b>	<b>615,000</b>	<b>-1,728</b>	<b>-0.3%</b>
<b>Total Capital Reserve Revenue</b>		<b>641,871</b>	<b>920,315</b>	<b>784,228</b>	<b>825,000</b>	<b>40,772</b>	<b>5.2%</b>

### Capital Reserve Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b>(475) Fiscal Agent Fees</b>							
30-475-100	Fiscal Agent Fees	620	0			0	0.0%
30-480-200	Bank Fees	0	0	26			
<b>(492) Interfund Transfers</b>							
30-492-018	Transfer to Capital Projects/WCC Sewer CIP	293,773	495,701	453,501		-453,501	-100.0%
30-492-018	Transfer to Capital Projects/WGSA CIP	800,000	242,614	0		0	0.0%
30-492-018	Transfer to Capital Projects/PG PS Design		35,000	0	0	0	0.0%
30-492-020	Transfer to Capital Projects/Parks/Admin	385,621			88,500	5,589	11.9%
"	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	47,000	52,589	88,500	100.0%
<b>Subtotal (492) Interfund Transfers</b>		<b>1,628,194</b>	<b>920,315</b>	<b>557,701</b>	<b>260,089</b>	<b>88,500</b>	<b>-71.7%</b>
<b>Total Capital Reserve Expenditures</b>		<b>1,628,814</b>	<b>920,315</b>	<b>557,701</b>	<b>260,089</b>	<b>-297,612</b>	<b>-71.7%</b>
<b>Total CAPITAL RESERVE Revenue</b>		<b>641,871</b>	<b>920,315</b>	<b>784,228</b>	<b>825,000</b>	<b>40,772</b>	<b>-10.4%</b>
<b>Total CAPITAL RESERVE Expense</b>		<b>1,628,814</b>	<b>920,315</b>	<b>557,701</b>	<b>260,089</b>	<b>-297,612</b>	<b>-71.7%</b>
<b>Total CAPITAL RESERVE FUND BALANCE</b>		<b>(986,943)</b>	<b>0</b>	<b>226,527</b>	<b>564,911</b>		
<b>CAPITAL RESERVE Estimated Year End Cash Balance</b>				<b>6,582,189</b>	<b>7,147,101</b>		

# WESTTOWN TOWNSHIP

## 2024 Capital Projects Fund Proposed Budget



11/20/2023



## Capital Projects Revenues

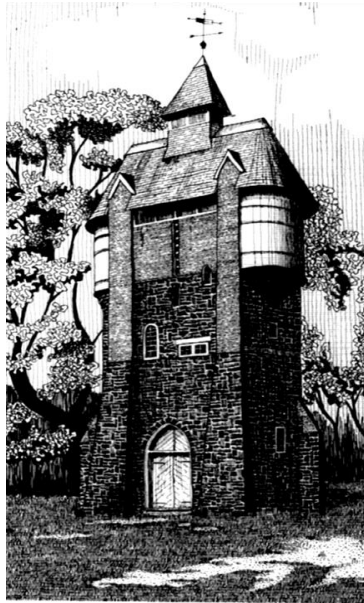
	2022 ACTUAL	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<b>Beginning Balance</b>	546,477		546,477	1,200,204.28		
<b>(341) Interest Earnings</b>						
18-341-100 CP SE06 Int Earned	227	34	1,100	5,000	3,900	354.5%
18-341-300 CP Special Projects Int Earned	216	16	1,300	5,000	3,700	284.6%
	<b>443</b>	<b>50</b>	<b>2,400</b>	<b>10,000</b>		
<b>(354) Capital &amp; Operating Grants</b>						
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	750,000	750,000	0	0.0%
18-354-080 CFA Watershed Restoration Grant (Sage Rd)		0	10,000		-10,000	-100.0%
	<b>10,000</b>	<b>1,600,000</b>	<b>860,000</b>	<b>1,227,125</b>	<b>100,000</b>	<b>42.7%</b>
<b>(380) Miscellaneous Revenue</b>						
18-380-001 Credit Card Rewards	16,000	0	10,213	10,000	-213	-2.1%
	<b>16,000</b>	<b>0</b>	<b>10,213</b>	<b>10,000</b>	<b>90,000</b>	<b>-2.1%</b>
<b>(391) Proceeds of Sale of Fixed Assets</b>						
18-391-100 Sale of Fixed Assets	0	0		18,000	18,000	100.0%
	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>189,787</b>	<b>100.0%</b>
<b>(392) Interfund Transfers</b>						
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/En	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%
	<b>1,644,195</b>	<b>920,315</b>	<b>557,701</b>	<b>1,442,089</b>	<b>884,388</b>	<b>158.6%</b>
<b>(399) Fund Balance</b>				<b>1,029,378</b>		
<b>Total Capital Projects Revenue &amp; Fund Balance Appropriati</b>	<b>1,670,638</b>	<b>2,520,315</b>	<b>1,427,914</b>	<b>3,736,592</b>	<b>984,175</b>	<b>161.7%</b>

**Capital Projects Expenditures**

		<b>2022 ACTUAL</b>	<b>2023 Adopted</b>	<b>2023 ACTUAL 10/31/2023</b>	<b>2023 Year End Projection</b>	<b>2024 Proposed Budget</b>	<b>\$ Variance 2023-2024</b>	<b>% Variance 2023-2024</b>
<b>(408) Engineering/Architecture/Landscape</b>								
18-408-350	MS4 Engineering Services	39,831	47,000	39,089	47,000	0	-47,000	-100.0%
18-408-400	Pleasant Grove PS/Design Only	0	35,000	945	35,000	182,000	147,000	420.0%
18-408-500	Collection System Repair/Const Engr (Slip Linir	29,871	8,600	32,829	55,000	0	-55,000	-100.0%
18-408-620	Master Park Plan Design/Permits/Surveys	342,659	0	61,651	92,341	20,000	-72,341	100.0%
		<b>412,362</b>	<b>90,600</b>	<b>134,514</b>	<b>229,341</b>	<b>202,000</b>	<b>-27,341</b>	<b>-11.9%</b>
<b>(409) General Government Buildings</b>								
18-409-500	Admin Office Upgrades	0	0	0	0	50,000	50,000	100.0%
18-409-605	Mansion/Carriage House /Gate House Repairs	16,400	50,000	7,200	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%
		<b>16,400</b>	<b>50,000</b>	<b>7,200</b>	<b>57,200</b>	<b>103,500</b>	<b>46,300</b>	<b>80.9%</b>
<b>(429) Collection System Capital Improvement Program</b>								
18-429-300	Collection System Infracture Repairs (Spot)	146,946	175,000	24,282	24,282	0	-24,282	-100.0%
18-429-500	WGSA Capital Construction	575,931	242,614	0	0	235,000	235,000	100.0%
18-429-603	Collection System Repair Capital Const		278,501	245,059	262,503	65,019	-197,484	-75.2%
18-429-605	Oakbourne Rd Bridge Force Main Construction	0	0	0	0	0	0	0.0%
18-429-610	WCC Plant Painting Project	294,638	0	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	0.0%
18-429-620	Sage Road Manhole Lining	0	33,600	0	33,600	0	-33,600	-100.0%
		<b>1,050,286</b>	<b>729,715</b>	<b>269,341</b>	<b>320,385</b>	<b>1,300,019</b>	<b>979,634</b>	<b>305.8%</b>
<b>(433) Traffic Control</b>								
18-433-610	Traffic Signal Const. 926/Shady Grove (net cos	0	0	0	0	337,125	337,125	100.0%
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>337,125</b>	<b>337,125</b>	<b>100.0%</b>
<b>(436) Storm Water Management/MS4</b>								
18-436-100	Radley Run Stream Restoration BRCA-S New	0	50,000	0	0	50,000	50,000	100.0%
18-436-200	Sage Road Basin Retrofit	108,288		16,975	16,975		-16,975	-100.0%
18-436-300	Thorne Drive Basin Retrofit (net cost)	0	0	286	286	69,948	69,662	24357.3%
		<b>108,288</b>	<b>50,000</b>	<b>17,261</b>	<b>17,261</b>	<b>119,948</b>	<b>102,687</b>	<b>594.9%</b>
<b>(437) Tools &amp; Machinery</b>								
	Purchase of Equipment (2) Exmark Mowers	0	0	0	0	34,000	34,000	100.0%
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,000</b>	<b>34,000</b>	<b>100.0%</b>
<b>(454) Township Parks</b>								
18-454-000	Larchbourne Park Playground	64,956	0	0				
18-454-610	Oakbourne Park Master Plan Phase 1		1,600,000	0	150,000	1,640,000	1,490,000	993.3%
		<b>64,956</b>	<b>1,600,000</b>	<b>0</b>	<b>150,000</b>	<b>1,640,000</b>	<b>1,490,000</b>	<b>993.3%</b>
<b>Total Capital Projects Expense</b>		<b>1,652,291</b>	<b>2,520,315</b>	<b>428,316</b>	<b>774,187</b>	<b>3,736,592</b>	<b>2,962,405</b>	<b>382.6%</b>
<b>Total CAPITAL PROJECTS FUND Revenue/Fund Balance A</b>		<b>1,670,638</b>	<b>2,520,315</b>	<b>679,955</b>	<b>1,427,914</b>	<b>3,736,592</b>	<b>2,308,678</b>	<b>161.7%</b>
<b>Total CAPITAL PROJECTS FUND Expense</b>		<b>1,652,291</b>	<b>2,520,315</b>	<b>428,316</b>	<b>774,187</b>	<b>3,736,592</b>	<b>2,962,405</b>	<b>382.6%</b>
<b>Total CAPITAL PROJECTS FUND Fund Balance</b>		<b>18,346</b>	<b>0</b>	<b>251,640</b>	<b>653,727</b>	<b>0</b>		
<b>CAPITAL PROJECTS Fund Projected Year End Cash Balance</b>					<b>1,200,204</b>	<b>170,826</b>		

# WESTTOWN TOWNSHIP

## 2024 ARPA Fund Proposed Budget



11/20/2023

## ARPA Revenues and Expenditures

	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget
<b>ARPA REVENUES</b>			
<b>(341) Interest Earnings</b>			
19-341-000 Interest Earnings	15,000	59,000	40,000
<b>Total ARPA Fund Revenue</b>	<b>1,176,367</b>	<b>1,220,367</b>	<b>1,260,367</b>
<b>ARPA EXPENDITURES</b>			
<b>(452) Culture-Recreation</b>			
19-452-610 OBP Master Plan	1,176,367		483,517
<b>Subtotal (452) Culture-Recreation</b>	<b>1,176,367</b>	<b>0</b>	<b>483,517</b>
<b>Expense of remaining ARPA Funds To Be Determined</b>			
Project To Be Determined by the Board of Supervisors			<b>776,850</b>
<b>Total ARPA Fund Expenditures:</b>	<b>1,176,367</b>	<b>0</b>	<b>1,260,367</b>
<b>Total ARPA FUND Revenue</b>	<b>1,176,367</b>	<b>1,220,367</b>	<b>1,260,367</b>
<b>Total ARPA FUND Expenditures</b>	<b>1,176,367</b>	<b>0</b>	<b>1,260,367</b>
<b>Total ARPA FUND Fund Balance</b>	<b>0</b>	<b>1,220,367</b>	<b>0</b>