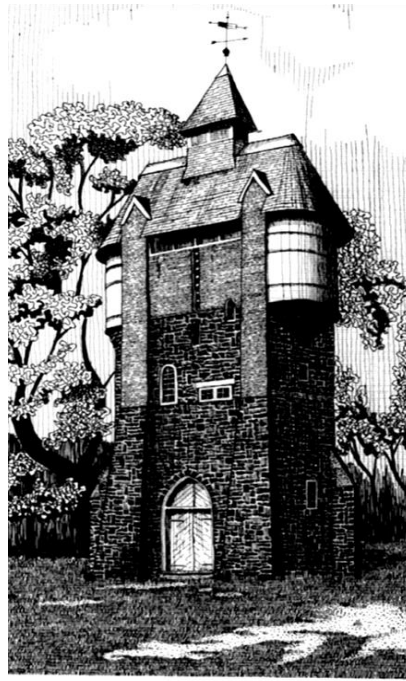


Westtown Township
County of Chester
Commonwealth of Pennsylvania

Fiscal Year 2023 Budget
ADOPTED 12/19/2022



Scott Yaw
Chair

Thomas Foster
Vice Chair

Richard Pomerantz
Police Commissioner

2023 Budget Memo

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

We are proud to provide the 2023 Adopted 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 the creation of a new **Open Space Fund**, funded by dedicated Earned Income (EIT) and Real Estate Taxes authorized in the November 8, 2022 Open Space Tax Referendum. Specifically, this budget reflects an EIT increase of 0.04% and a Real Estate tax increase of 0.21 mills—or half of the maximum amount authorized by referendum—as the Township awaits grant announcements from our county and state partners for the Crebilly Farm acquisition.
- The average Westtown household will pay around **\$100 in additional taxes** as a result of these new open space taxes, although some residents will pay more and others less, depending on their earned income and the assessed value of their property.
- The **Refuse Fund** reflects an increase in the quarterly refuse and recycling fee from \$80 to \$100 (or from \$320 to \$400 per year). This increase is necessary to absorb the nearly 62% increase in the 2023 solid waste contract that was caused by a perfect storm of inflationary pressures, higher gas prices, and supply chain issues.
- The **General Fund budget is balanced** with \$8,183,286 in revenues and expenditures. Other than the open space taxes described above, no new tax increases are proposed.
 - New General Fund expenses include a \$16,000 increase in the Township's contribution to Good Fellowship Ambulance Company, an on-line permitting system (\$15,000), a security system for the Public Works Garage (\$12,500), a \$2,750 increase in the contribution to the West Chester library, and a bucket truck (\$84,000) that was carried over from 2022.
- The **Sewer Fund** will require a modest \$49,973 transfer from fund balance to be balanced, but no changes to sewer rates are proposed.
 - New Sewer Fund expenditures include a replacement utility truck (\$144,000), which was a carryover from 2022, \$105,000 for televising the sanitary sewer system to identify infiltration and inflow, and a used sewer jet trailer (\$50,000).
- The budget reflects \$6.35 million in expenses spread across the Capital Projects Fund, the ARPA Fund and the Oakbourne Park Bond Proceeds Fund for the planned **trail system and Athletic Core improvements at Oakbourne Park**. This project is offset by \$1.6 million in awarded grant funds.
- **Capital expenses** include engineering for the Thorne Drive basin retrofit (stormwater) project (\$47,000), Oakbourne Mansion stabilization work (\$50,000), and the Township's share of costs associated with a Radley Run streambank restoration project (\$50,000)
- **Sanitary sewer capital expenses** include engineering for repairs to the Pleasant Grove Pump Station (\$35,000), spot repairs to the sanitary sewer collection system (\$183,600), system relining (\$278,501), and Sage Road Manhole Lining (\$33,600)

Pursuant to Section 3202 of the Pennsylvania Second Class Township Code, this budget was advertised more than 20 days prior to the Board's adoption and was 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 was not changed "by more than 25% in the aggregate or more than 10% in any major category."

Sincerely,

Jon

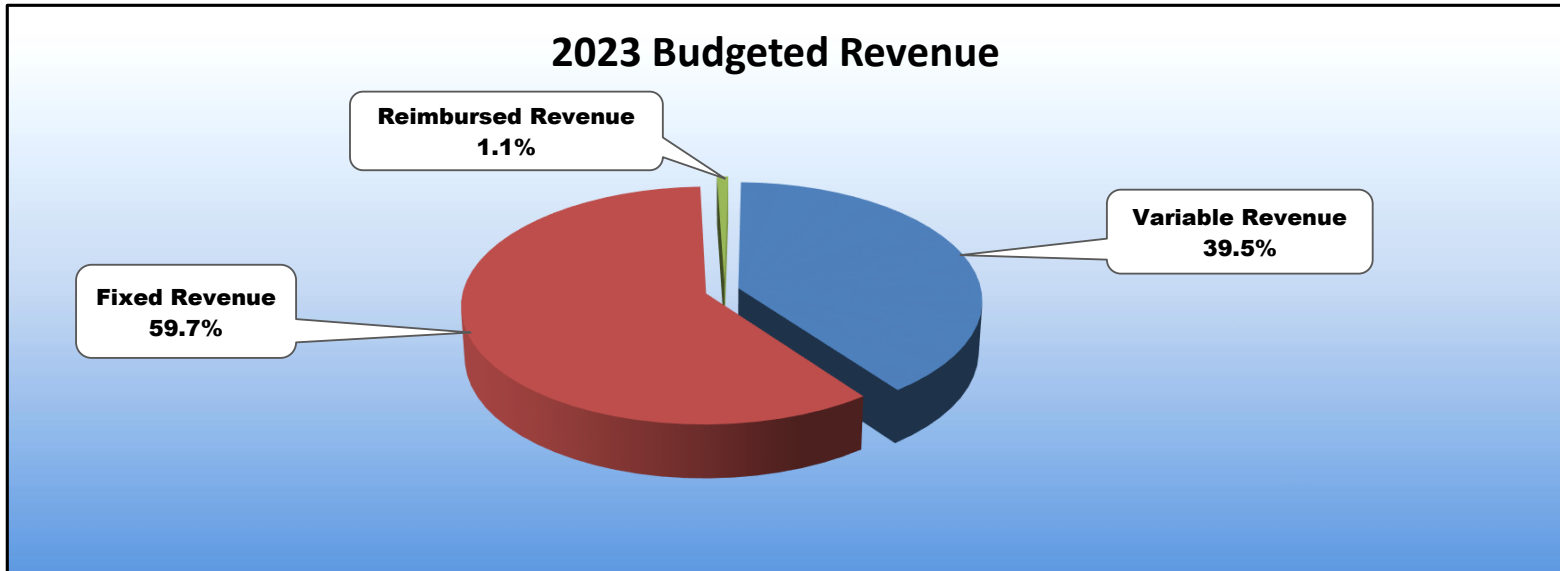
Jon Altshul
Township Manager

Cindi

Cindi King
Assistant Finance Director

**Westtown Township
2023 Budget Summary**

	General Operating Fund 01	Liquid Fuels Fund 35	Refuse Operating Fund 09	Sewer Operating Fund 08	Debt Service Fund 23	Capital Reserve Fund 30	Capital Projects Fund 18	ARPA Fund 19	OBP Bond Proceeds 15	Open Space 04	Total all Funds
Beginning Cash Balance	6,063,467	62,956	747,183	2,560,461	708,962	6,117,634	572,970	1,161,367	3,522,085	-	21,517,085
Budgeted Revenues											
Real Estate Taxes	2,940,825									169,290	3,110,115
Act 511 Taxes	3,953,000									173,400	4,126,400
Franchise Fees	247,960										247,960
Fines	50,500										50,500
Interest,Rents/Royalties,Gains/Losses	225,686	50		3,000	130	46,500	-	15,000	49,600		339,966
Grants & Inter-Govt Revenues	181,700	371,764	10,000	-	122,500		1,600,000				2,285,964
Fees for Service	32,740		-	105							32,845
Protective Inspection Fees	273,050										273,050
Sanitation/Trash/Recycling	250		1,335,812	2,952,080							4,288,142
Recreation Program Fees	1,875										1,875
Contribution/Donations/Assess	150,000										150,000
Proceeds of Fixed Asset Sale	20,000										20,000
Interfund Operating Transfers	-				1,485,662	616,728	920,315				3,022,705
Refunds & Reimbursements	105,700		1,500	1,500		20,000					128,700
Fund Balance Used	-	28,186	121,714	49,973		237,087		1,161,367	3,522,085		5,120,412
Total Revenues	8,183,286	400,000	1,469,026	3,006,658	1,608,292	920,315	2,520,315	1,176,367	3,571,685	342,690	23,198,634
Budgeted Expenditures											
General Government	1,185,536		139,176	224,328	500	-	140,600			1,734	1,691,875
Police	3,682,038										3,682,038
Fire & Safety and Emerg. Mngmnt	481,036										481,036
Building & Code	192,500										192,500
Planning & Zoning	33,653										33,653
Public Works	1,181,453	400,000					-				1,581,453
SWM & Collection/Disposal/Treatment	4,420		1,298,814	1,323,729			779,715				3,406,678
Parks & Commissions	127,278						1,600,000	1,176,367	3,571,685		6,475,330
Donations/Library	13,943										13,943
Community Development	94,000										94,000
Debt Service	69,240				1,560,838						1,630,078
Miscellaneous	900				-						900
Insurance	126,800		11,500	53,500							191,800
Employee Benefits	322,762		19,536	81,500							423,798
Refunds of Prior Year	21,000										21,000
Interfund Transfers	646,728	-	-	1,323,600	-	920,315	-				2,890,643
Total Expenses	8,183,286	400,000	1,469,026	3,006,658	1,561,338	920,315	2,520,315	1,176,367	3,571,685	1,734	22,810,724
Annual Fund Credit/(Deficit)	0	0	(0)	0	46,954	-	-	-	-	340,956	387,910
YEAR END CASH BALANCE	6,063,467	34,770	625,469	2,510,488	755,916	5,880,547	572,970	-	-	340,956	16,784,584



2023 Budgeted Revenue

General Fund	\$8,183,286
Refuse Fund	\$1,469,026
Liquid Fuels Fund	\$400,000
Sewer Fund	\$3,006,658
	\$13,058,970

2023 Revenue Categories

Variable Revenue	\$5,159,588
Fixed Revenue	\$7,792,181
Reimbursed Revenue	\$107,200
	\$13,058,970

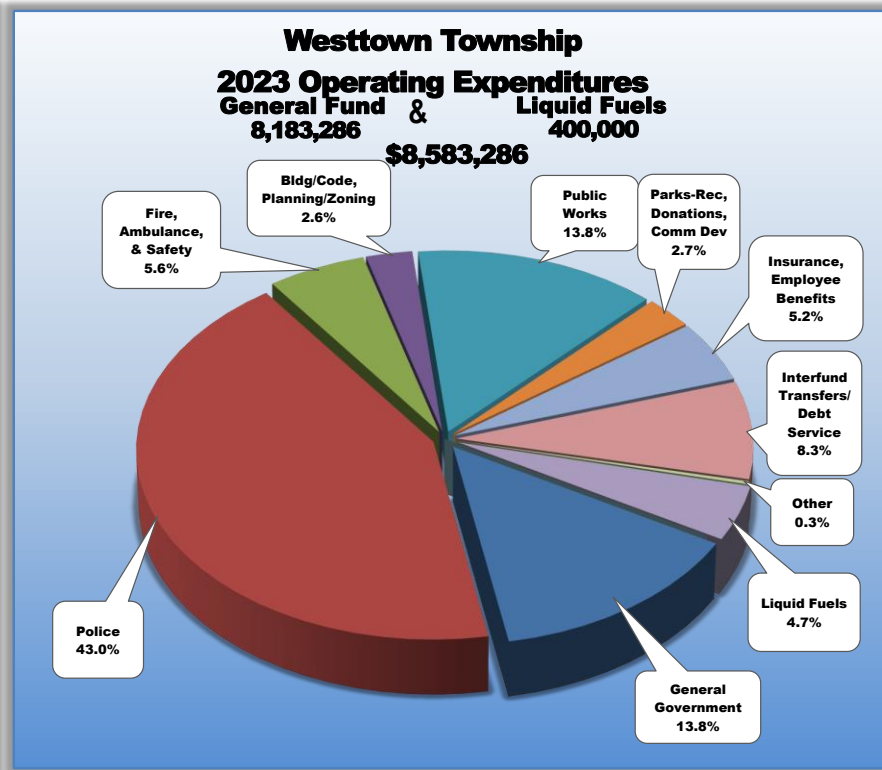
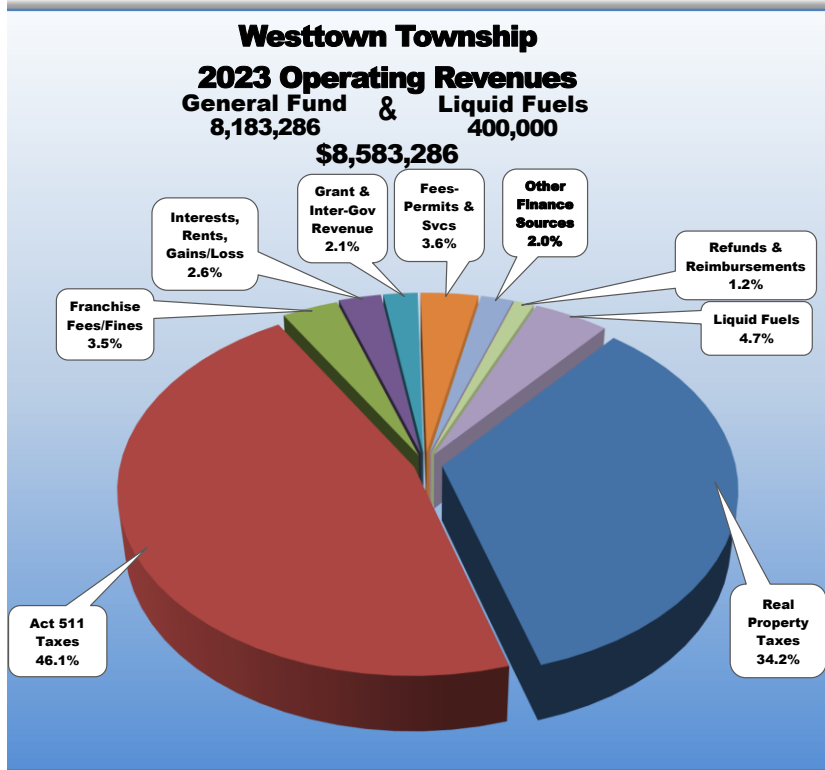
As seen in this chart, 39.5% of total revenue budgeted for 2023 relies on VARIABLE INCOME sources such as Real Estate Transfer Tax, Earned Income Tax, Local Services Tax, Franchise Fees, Fines/Rents, Charges for Services and Inspection Fees, and cash reserve appropriations.

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.

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

Westtown Township
2023 General Fund Operating Budget





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, 0.04% Earned Income Tax for Open Space Preservation, \$52.00 Local Services Tax, and 1/2% Realty Transfer Tax.
- Shares Revenue** - Shared Revenues, Grants & Magistrate Fines.
- Liquid Fuels** - Annual Allocation from the Liquid Fuels Tax Fund
- Fees & Permits** - On-Lot Fees, protective inspection & building permits, etc.
- Misc** - Rents, cable franchise fees, false alarm fees, sales & interest earned.
- Other Financing Sources** - Developer's reimbursements, refunds.

- Police** - Payments to Westtown-East Goshen Police budget, Debt Service Sinking Funds, Refunded Police Building Bond of 2004, Pension, Post Employment Pension Reserve.
- Fire & Safety** - Payments to volunteer fire & ambulance, SPCA and Emergency Mgmt.
- Administrative** - Legislative, legal, engineering, planning, zoning, code, tax collection.
- Public Works** - Roads, winter maintenance, traffic control, street construction, PW Vehicles etc.
- Parks & Rec** - Park maintenance, Oakbourne Mansion, recreation program and forestry management, Open Space.
- Personnel** - Employee payroll and benefit costs.
- Debt Service** - Sinking Fund payments (GO Bond 2021 & GO Bond 2022) & Reserves

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

		2021 Actual	2022 Budget	2022 Year End Projection	2023 Adopted
<u>(301) Real Property Taxes</u>					
01-301-100	Real Estate Taxes - Current Yr	2,800,583	2,821,500	2,821,500	2,890,825
01-301-200	Real Estate Taxes - Prior Yr	70,079	5,000	-	5,000
01-301-400	Real Estate Taxes - Delinquent	32,982	30,000	30,100	30,000
01-301-600	Real Estate Taxes - Interim	15,190	15,000	6,000	15,000
Subtotal (301) Real Property Taxes:		2,918,833	2,871,500	2,857,600	2,940,825
<u>(310) Act 511 Taxes</u>					
01-310-100	Real Estate Transfer Tax	528,927	480,000	385,000	400,000
01-310-210	Earned Income Tax	2,999,807	2,800,000	3,300,000	3,400,000
01-310-410	Local Services Tax	148,488	142,000	152,000	153,000
Subtotal (310) Act 511 Taxes:		3,677,223	3,422,000	3,837,000	3,953,000
<u>(321) Franchise Fees</u>					
01-321-800	Franchise Fee - Comcast	112,620	110,000	111,793	110,000
01-321-801	Franchise Fee - SBA	19,304	18,000	19,960	19,960
01-321-802	Franchise Fee - Verizon	125,313	120,000	120,716	118,000
01-321-803	Franchise Fee - Am Tower		1,000	-	-
Subtotal (321) Franchise Fees:		257,237	249,000	252,469	247,960
<u>(331) Fines</u>					
01-331-000	Court-District Magistrate	31,153	30,000	25,000	26,000
01-331-100	State Police Fines/Penalties	4,955	6,000	5,500	5,500
01-331-120	Ordinance Violations	1,487	2,500	300	500
01-331-125	False Alarm Fines/Residential	375	500	500	500
01-331-130	False Alarm Fines/Commercial	22,200	20,000	18,000	18,000
Subtotal (331) Fines:		60,169	59,000	49,300	50,500

General Fund Revenue

		2021 Actual	2022 Budget	2022 Year End Projection	2023 Adopted
<u>(341) Interest Earnings</u>					
01-341-000	Interest Earnings	483	500	3,000	4,800
01-341-106	Interest - PLGIT			40,000	80,000
01-341-107	Interest on US Treasury Notes/CP	4,812	4,000	5,500	5,000
01-341-700	Interest on Dev Reimbursement	64	100	100	100
Subtotal (341) Interest Earnings:		5,358	4,600	48,600	89,900
<u>(342) Rents and Royalties</u>					
01-342-100	Township Park/Land Fees	3,655	4,000	3,800	4,000
01-342-150	Oakbourne Fields Lease	6,000	5,000	6,000	6,000
01-342-200	Township Building - Gatehouse	15,950	17,400	17,400	17,400
01-342-220	Oakbourne Mansion Events	26,400	25,000	30,000	27,000
01-342-235	Mansion Table/Chair Rentals	162	2,500	120	1,500
01-342-240	Tower Lease - Oakbourne	40,030	39,597	39,597	40,886
01-342-250	Garage Lease - American Twr	37,210	38,326	38,326	39,000
Subtotal (342) Rents & Royalties:		129,406	131,823	135,243	135,786
<u>(343) Realized Gain/Loss</u>					
01-343-000	Realized Gains/Losses	(11,254)		(75,000)	
Subtotal (343) Realized Gain/Loss:		(11,254)	-	(75,000)	-
<u>(352) Federal Entitlement to Gov Units (ARPA)</u>					
01-352-530	Fed Entitlement to Gov Units	576,361		580,006	
Subtotal (352) Federal Entitlement to Gov Units:		576,361		580,006	
<u>(355) State Shared Revenues</u>					
01-355-010	PURTA Monies	6,204	6,000	6,412	6,500
01-355-040	Alcoholic Beverages Licenses	-	200	200	200
01-355-070	Foreign Fire Insurance Monies	79,510	88,000	99,757	100,000
01-355-090	State Aid - Pension	69,862	75,000	73,777	75,000
Subtotal (355) State Shared Revenues:		155,576	169,200	180,146	181,700

General Fund Revenue

	2021 Actual	2022 Budget	2022 Year End Projection	2023 Adopted
<u>(361) Twp Sales/Charges for Svcs</u>				
01-361-300 Zoning/Subdivision/Dev Fees	450	500	800	500
01-361-330 Board of Supv Hearing Fee/CU	2,500	5,000	2,500	2,500
01-361-340 Hearing Fees/ZHB	7,650	6,000	11,050	8,500
01-361-350 ZHB Additional Fees	281	500	1,500	1,000
01-361-555 Miscellaneous Sales	-	100	100	100
01-361-600 Tax Certification Fees	23,110	25,000	19,600	20,000
01-361-601 Tax NSF Fee	35	70	175	140
Subtotal (361) Twp Sales/Charges for Svcs:	34,026	37,170	35,725	32,740
<u>(362) Protective Inspection Fees</u>				
01-362-110 Police Reports-Background Checks	675	600	200	500
01-362-409 Annual Contractor's Licenses	705	350	800	800
01-362-410 Residential Building Permits	54,937	60,000	90,000	75,000
01-362-420 Commercial Building Permits	107,754	50,000	15,000	40,000
01-362-423 HVAC Permit	9,903	8,000	8,000	8,000
01-362-424 Demolition Permit	434	500	538	500
01-362-425 Solar Building Permit	1,595	1,600	3,971	2,000
01-362-430 Plumbing Permit	1,542	2,000	1,650	1,600
01-362-435 Annual Plumbing License	1,225	1,000	1,800	1,700
01-362-450 U&O Permit - Residential Resale	10,413	10,000	10,000	10,000
01-362-451 U&O Permit - Reinspection Resale	4,018	5,000	5,000	5,000
01-362-452 U&O Permit - Commercial	177	500	500	500
01-362-453 Twp U&O Administrative Fee	1,508	2,000	1,500	1,500
01-362-454 Twp Permit Admin Fee	45,888	40,000	35,000	40,000
01-362-455 CO Fees Collected	13,345	12,500	500	10,000
01-362-460 Pool Permits	4,571	4,000	5,131	4,500
01-362-461 Shed Permits	800	1,000	1,150	1,000
01-362-462 Roof Permits	196	1,000	2,392	2,000
01-362-463 Driveway Permits	95	300	-	300
01-362-464 Fence Permits	2,000	2,000	2,000	2,000
01-362-465 Deck Permits	2,975	4,000	4,354	4,000
01-362-466 Trailer Permits	-	300	-	-

General Fund Revenue

		2021 Actual	2022 Budget	2022 Year End Projection	2023 Adopted
01-362-470	Sign Permits	1,440	1,500	1,000	1,500
01-362-475	Zoning Permits	100	150	-	150
01-362-480	Highway Occupancy Permits	9,154	8,500	22,000	12,000
01-362-481	E&S Permit	5,330	5,000	7,482	7,500
01-362-485/486	Solicitor Fee/Mo & Annual	1,200	1,500	1,200	1,500
01-362-490	Miscellaneous Permits	-	2,000	-	500
01-362-500	On-Lot Assessment Fees	38,675	40,000	37,500	39,000
Subtotal (362) Protective Insp. Fees:		320,652	265,300	258,668	273,050
<u>(364) Sanitation Fees</u>					
01-364-600	Delinquent On-Lot Collections	260	150	512	250
Subtotal (364) Sanitation Fees		260	150	512	250
<u>(367) Recreation Program Fees</u>					
01-367-250	Community Garden Fees	450	400	400	400
01-367-300	Community Garden Annual Dues	650	650	1,475	1,475
Subtotal (367) Recreation Program Fees:		1,100	1,050	1,875	1,875
<u>(387) Contribution/Donation/Pvt Source</u>					
01-383-130	Special Assessment-Aqua in Lieu Of	82,307	-	168,958	145,000
01-387-100	Contribution/Donation-Private	3,050	5,000	4,700	5,000
Subtotal (387) Contributions/Etc:		85,357	5,000	173,658	150,000
<u>(391) Proceeds of Fixed Asset Sales</u>					
01-391-100	Sale of an Asset	0	45,000	35,400	20,000
01-391-300	Insurance Co Claim Payment	75,240	-	27,176	
Subtotal (391) Proceeds of Fixed Asset Sales:		75,240	45,000	62,576	20,000

General Fund Revenue

		2021 Actual	2022 Budget	2022 Year End Projection	2023 Adopted
<u>(395) Refunds & Reimbursements</u>					
01-395-100	Misc Refunds/Reimbursements	11,971	10,000	14,000	12,000
01-395-201	Administrative Fee	-	500		500
01-395-210	Reimbursement/Newsletter/AJB	3,118	5,000	9,518	-
01-395-220	Reimbursement/AmTower Electric	7,107	10,000	9,000	9,000
01-395-230	Reimbursement/Joint Ownership	70,134	45,000	36,000	30,000
01-395-235	TelventSateliteSvc-E.Goshen	1,908	2,200	2,200	2,200
01-395-240	Reimburse/WEGO Maint/Diesel	2,888	3,500	5,064	5,200
01-395-250	Reimbursed RE Taxes	14,906	15,000	11,603	12,000
01-395-257	Reimbursement - WEGO Bldg Ins.	9,341	9,500	9,607	9,800
01-395-700	Developers Reimbursements	31,338	25,000	25,700	25,000
Subtotal (395) Refunds/ Reimbursements		152,711	125,700	122,692	105,700
<u>(399) Fund Balance - Reserve Appropriation</u>			105,292	576,361	
Total	<u>General Fund Revenue:</u>	7,861,894	7,491,785	9,097,431	8,183,286

General Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
<u>(400) Legislative (Governing) Body</u>					
01-400-100	Legislative	9,750	9,750	9,750	9,750
01-400-161	FICA	605	605	605	605
01-400-162	Medicare Employer	141	141	141	141
01-400-200	Legislative Body Expenses	1,129	5,000	2,500	4,000
01-400-300	IT-Networking BOS	0	500		500
01-400-320	IPAD- Pomerantz	162	200	150	200
01-400-330	IPAD- Foster	162	700	340	200
01-400-340	IPAD- S. Yaw	162	200	165	200
Subtotal (400) Legislative Body:		12,111	17,096	13,651	15,596
<u>(401) Professional Staff</u>					
01-401-100	Admin Manager	93,222	92,280	100,000	120,400
01-401-110	Professional Staff	156,700	155,512	154,000	196,800
01-401-120	On Lot Management Staff	29,063	40,474	40,500	45,300
01-401-161	FICA	18,559	17,872	22,300	23,188
01-401-162	Medicare Employer	4,341	4,180	4,750	5,423
01-401-163	PA UC Employer	1,600	1,976	2,035	600
Subtotal (401) Professional Staff:		303,484	312,294	323,585	391,711
<u>(402) Financial Administration</u>					
01-402-311	Auditing Service	14,460	16,000	14,860	15,200
Subtotal (402) Financial Administration:		14,460	16,000	14,860	15,200
<u>(403) Tax Collection</u>					
01-403-000	Tax Collection	199	250	250	250
01-403-210	Office Supplies-Tax Dept	167	500	500	500
01-403-305	Tax Collection Committee Budget	530	530	530	530
01-403-310	EIT Tax Commission	36,587	35,000	37,000	38,000
01-403-315	EIT/LST Advanced Costs	1,099	1,600	1,300	1,400
01-403-320	LST Tax Commission	1,851	2,200	2,900	3,000
01-403-325	Postage -Tax Dept	1,878	2,000	2,600	2,500
01-403-342	Tax Bills Processing/Printing	415	650	650	650

General Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
Subtotal for (403) Tax Collection:		42,726	42,730	45,730	46,830
<u>(404) Legal Services</u>					
01-404-310	Solicitor	68,983	75,000	60,000	75,000
01-404-320	Misc Legal Services	5,950	10,000	-	
01-404-400	Legal Fees Due from Developer	19,002	5,000	(8,222)	5,000
01-404-451	Crebilly Farm Acquisition Legal Fees	27,752	-	25,000	30,000
01-404-500	Delinquent Legal - On Lot (Portnoff)		2,000	-	-
01-404-600	Legal Fees - On Lot Program		500	-	-
Subtotal for (404) Legal Services:		121,687	92,500	76,778	110,000
<u>(405) Administrative Staff</u>					
01-405-110	Office/Clerical Staff	62,910	54,430	51,000	61,600
01-405-115	PT Accounts Payable Clerk	4,338	15,463	18,000	16,400
01-405-161	FICA	4,274	4,581	4,500	5,549
01-405-162	Medicare Employer	1,000	1,071	1,000	1,298
01-405-163	PAUC Employer	860	2,470	900	400
01-405-180	Office/Clerical Overtime		4,000	15,000	11,500
Subtotal for (405) Administrative Staff:		73,382	82,016	90,400	96,747
<u>(406) General Government Admin</u>					
01-406-000	General Gov Administration	527	500	500	500
01-406-050	Drug Testing	1,138	1,000	1,829	1,000
01-406-210	Office Supplies - Admin	6,405	7,500	7,500	8,300
01-406-230	Office Postage	4,155	4,500	4,500	4,636
01-406-240	General Operating Expenses	3,971	7,500	8,500	8,516
01-406-260	Minor Equipment	280	6,000	3,000	4,800
01-406-270	Phone System Upgrade		30,000	20,000	-
01-406-320	Communication/Tele-Wireless	7,173	8,000	8,500	8,500
01-406-325	EE Meal Reimbursement	62	500	400	500
01-406-330	Mileage/Tolls	69	1,500	500	1,000
01-406-335	Admin Vehicle/Repairs	0	1,500	1,500	1,500

General Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
01-406-340	Newsletter	20,532	23,000	22,000	23,000
01-406-341	Advertising	8,158	9,000	9,000	9,000
01-406-342	Printing	169	200	200	200
01-406-370	Equipment Repair/Maintenance	2,879	3,000	2,500	3,000
01-406-380	Equipment Rental	2,558	2,700	2,100	2,600
01-406-420	Membership/Dues/Subscriptions	5,950	7,500	8,700	8,700
01-406-460	Training & Information	860	3,000	2,900	3,000
01-406-510	Honorarium & Gifts	354	1,000	200	1,000
01-406-600	On-Lot Program Office Supplies	298	500	800	600
01-406-602	On-Lot Program Printing	415	500	500	500
01-406-603	On-Lot Program Postage	706	650	801	800
01-406-604	On-Lot Program Office Equipment			360	500
01-406-640	On-Lot Program - Continuing Ed		50	-	-
01-406-740	Capital Purchases	0		-	6,000
Subtotal for (406) General Gov't Admin:		66,658	119,600	106,790	98,152
(407) IT - Networking Services					
01-407-215	Computer Hardware Svc/Supply	24,235	25,000	18,000	25,000
01-407-218	Square 9 Filing System	999	1,200	1,000	1,200
01-407-220	Enterprise Software Maintenance	10,256	20,000	10,500	20,000
01-407-270	ArcGIS & On-Line Permitting Programs				16,500
01-407-320	Phone System Maintenance				500
01-407-325	Garage Computer Services	450	1,200	450	500
01-407-330	Garage IPAD	324	400	325	400
01-407-400	Web Site Programming		6,500	6,500	
01-407-480	Internet Fees	3,514	4,300	5,522	5,700
01-407-600	On-Lot Computer Hardware/Support	0	1,000	-	
01-407-610	On-Lot Software Engr Program Maint	0	2,000	-	
Subtotal for (407) IT - Networking Services		39,777	61,600	42,297	69,800
(408) Engineering					
01-408-313	Engineering Services	19,993	28,000	15,000	25,000
01-408-314-1	Special Engr-NPDES MS4 Permit Svcs	45,461	50,650	50,000	52,000

General Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
01-408-315	Engineering-Road Program	49,071	75,000	75,000	75,000
01-408-316	Inspection Services	0	5,000	3,000	3,000
01-408-350	Municipal Traffic Engineering	8,978	6,500	3,000	6,500
01-408-400	Engr Svc Due from Developer	8,595	5,000	7,000	5,000
01-408-410	Engr. Insp Svc Due from Dev	(1,841)	5,000	-	1,000
01-408-600	On-Lot Management Program Developer	0	4,000	-	-
Subtotal for (408) Engineering:		130,257	179,150	153,000	167,500
(409) General Government Buildings					
01-409-250	Repairs/ Maintenance Supplies	1,449	1,000	300	1,000
01-409-361	Utilities - Admin	10,333	12,000	10,800	12,000
01-409-366	Water/Supplies- Admin	818	800	1,400	2,000
01-409-370	Repair/Maintenance Svcs	4,855	5,000	7,500	6,000
01-409-420	Administration Building Exp	3,327	5,000	5,700	6,000
01-409-430	Township Garage Exp	9,853	7,000	9,800	8,000
01-409-431	PW Garage Utilities	18,757	25,000	19,000	20,000
01-409-440	Oakbourne Mansion	22,500	25,000	23,000	23,000
01-409-445	Gatehouse at Oakbourne	9,422	25,000	15,000	10,000
01-409-730	Capital Expense - Admin Bldg	0	10,000	10,654	10,000
01-409-735	Capital Expense - PW Garage	0	-	-	18,000
01-409-740	Capital Expense - Mansion	10,200	25,000	9,400	48,000
01-409-750	Capital Purchase-Minor Equipment	34	10,000	-	10,000
Subtotal for (409) General Gov't Bldgs:		91,550	150,800	112,554	174,000
(410) Public Safety - Police					
01-410-010	Police Department - Budget V-5	3,197,328	3,293,415	3,463,964	3,468,876
01-410-200	Police Building Property Insurance	9,341	8,000	9,607	10,000
01-410-310	Police Staffing Study	-	-	-	50,000
01-410-610	Police Bldg Capital Reserve Account	20,100	20,600	20,600	21,100
01-492-200	Debt Service-Police Building	132,000	142,900	144,000	132,062
Subtotal (410) Public Safety - Police:		3,358,769	3,464,915	3,638,171	3,682,038

General Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
<u>(411) Public Safety - Fire</u>					
01-411-115	Fire Inspector				1,800
01-411-161	Fire InspectorI Fica Tax				112
01-411-162	Fire Inspector Medicare Tax				26
01-411-360	Fire Hydrant Rentals	68,736	73,000	72,800	77,500
01-411-370	Fire Equip Repair/Maintenance	0	1,000	100	1,000
01-411-450	Alarm System Contract	1,584	3,000	2,500	2,700
01-411-455	Alarm System Contract-PW Garage	2,610	3,000	3,000	3,000
01-411-531	Contribution - WC Borough	108,656	108,656	108,656	108,656
01-411-532	Contribution - Goshen Fire Co	111,565	120,000	120,000	126,000
01-411-533	EGoshen Fire - Workers Comp	6,735	7,000	7,262	7,500
01-411-534	Good Fellowship Ambulance	25,000	30,000	30,000	46,000
01-411-535	Firemans Foreign Fire Ins Prem	79,510	85,000	99,757	100,000
Subtotal (411) Public Safety -Fire:		404,397	430,656	444,075	474,294
<u>(413) Building & Code Enforcement</u>					
01-413-200	BCO - Contracted Services	130	2,000	200	2,000
01-413-250	Residential Review/Insp Services	73,965	80,000	120,000	120,000
01-413-255	Code Enforce/Property Maintenance	7,136	7,500	1,200	7,000
01-413-400	Commercial Review/Insp Services	89,316	50,000	38,500	50,000
01-413-451	U&O Permit - Residential Resales	10,969	10,000	11,000	10,500
01-413-452	U&O Permit - Commercial Resales	1,609	3,000	200	3,000
01-413-900	MuniCode Official TrainingAcct	1,143	1,500	-	-
Subtotal (413) Building & Code Enforcement:		184,268	154,000	171,100	192,500
<u>(414) Planning and Zoning</u>					
01-414-100	Planning/Zoning Wages	525	2,000	1,050	2,000
01-414-161	PC/Zoning FICA	0		65	124
01-414-162	PC/Zoning Medicare	0		15	29
01-414-240	Planning Commission Gen Expense	1,546	4,000	7,014	7,500
01-414-313	Planning Commission Consultants	10,461	15,000	200	1,000
01-414-450	CU II Fees - Toll Brothers	41,451		-	
01-414-461	Supervisor Hearings	105	5,000	4,332	5,000

General Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
01-414-462	Zoning Hearing Board Hearings	5,679	10,000	12,000	12,000
01-414-463	Zoning Ordinance Revisions/Consult	9,603	-	-	
01-414-465	Advertising - ZHB/CU/PC	5,576	5,000	5,700	6,000
Subtotal (414) Planning and Zoning:		74,944	41,000	30,376	33,653
<u>(415) Emergency Management</u>					
01-415-310	EM Services		150	-	150
01-415-320	EM Equipment		150	-	150
01-415-330	EM Training		250	-	250
Subtotal (415) Emergency Management:			550	-	550
<u>(419) Public Safety - Other</u>					
01-419-100	CC SPCA Contract	1,739	1,792	1,739	1,792
01-419-150	Animal Acquisition/Call for Service Fee	509	1,000	1,600	1,000
01-419-200	SPCA Stray Boarding	2,800	2,500	3,700	2,800
01-419-300	PA Criminal Record Check	462	600	400	600
Subtotal (419) Public Safety - Other:		5,510	5,892	7,439	6,192
<u>(430) Public Works Department</u>					
01-430-100	Public Works Roadmaster	63,040	75,218	75,218	80,900
01-430-110	Public Works Staff	188,452	301,847	203,000	265,914
01-430-115	Public Works PT Seasonal	480	12,000	6,000	16,000
01-430-161	FICA	20,509	25,672	23,000	29,127
01-430-162	Medicare Employer	4,797	6,004	5,500	6,812
01-430-163	PAUC Employer	2,626	3,458	3,700	1,000
01-430-180	PW Overtime	3,035	5,000	3,000	5,500
01-430-210	Office Supplies - PW	875	1,000	750	1,000
01-430-215	Garage Computer Svc/Supplies	364	1,500	350	800
01-430-220	Garage Telephone Svcs	4,300	5,000	4,000	5,000
01-430-240	General Expense - Public Works	3,042	3,000	3,000	3,500
01-430-241	Uniforms - Public Works	2,668	3,150	2,700	3,600
01-430-250	General Supplies - PW	5,038	5,000	5,500	5,000

General Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
01-430-260	Tool & Equip Purchases - PW	1,491	3,000	3,000	11,000
01-430-300	Vehicle Maintenance -PW	41,175	35,000	44,000	37,000
01-430-330	PW Vehicle Operation - FUEL	20,103	30,000	18,000	30,000
01-430-370	Tool & Equipment Repair - PW	2,312	1,500	2,700	2,000
01-430-371	Tool & Equipment Rental-PW	1,067	2,000	1,500	2,000
Subtotal (430) Public Works Department:		365,372	519,349	404,918	506,153
<u>(432) Winter Maintenance</u>					
01-432-110	Winter Maintenance	21,699	10,000	8,040	15,000
01-432-180	Winter Maintenance OT	17,520	25,000	16,000	20,000
01-432-250	Snow Removal - Materials	55,170	60,000	40,000	65,000
01-432-300	Snow Removal - Misc Exp	4,936	10,000	-	10,800
Subtotal (432) Winter Maintenance:		99,325	105,000	64,040	110,800
<u>(433) Traffic Control</u>					
01-433-300	Traffic Control Devices	0	2,500	0	0
01-433-301	Street Signs, Lines, Markings	36,971	35,000	50,000	35,000
01-433-305	Traffic Signals - Misc Exp	1,000	3,000	1,000	3,000
01-433-360	Traffic Signals - Electricity	3,736	4,500	4,000	4,500
01-433-370	Traffic Signals - Repairs	59,395	45,000	12,000	35,000
01-433-375	Traffic Signal - Rt 352 & Rt 926	4,427	-	-	-
01-433-450	Traffic Signals - Contract Svc	2,448	3,500	2,448	3,500
01-433-501	Rt 3 & Marketplace (Ins Claim)	59,571	-	-	-
01-433-500	Insurance Claim - Dalmally Guide	7,200	-	-	-
Subtotal (433) Traffic Control:		174,748	93,500	69,448	81,000
<u>(434) Street Lighting</u>					
01-434-360	Street Lights - Electricity	1,464	1,550	1,550	1,600
Subtotal (434) Street Lighting:		1,464	1,550	1,550	1,600
<u>(436) Storm Sewers and Drains</u>					
01-436-000	Storm Sewers and Drains				

General Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
01-436-450	Drainage	2,025	5,000	5,600	5,000
Subtotal (436) Drainage:		2,025	5,000	5,600	5,000
<u>(437) Tools & Machinery</u>					
01-437-370	Tool/Machinery - Maint/Repair	7,283	3,000	1,000	3,000
01-437-720	Tree Chipper	0	-	66,561	
01-437-725	Backhoe Expenses	5,597	6,000	2,000	4,000
01-437-735	2023 International Dump/Plow 67-26			6,471	
01-437-740	Bucket Lift		70,000	-	84,000
"	Street Brook Attachment for Sidewalk Plow				6,000
"	2 Trailers				16,000
"	2020 International Dump/Plow 67-25	46,862	-		
"	Self-Propelled Sidewalk Plow		15,000	17,639	
01-437-750	Minor Equip Purchase-PW	0	3,000	1,000	3,000
Subtotal (437) Tools & Machinery:		59,742	97,000	94,670	116,000
<u>(438) Road & Bridge Maintenance</u>					
01-438-250	Highway Material - Public Work	919	3,500	1,000	3,500
01-438-251	Road Repair - Public Works	1,861	1,800	1,800	1,800
01-438-380	Rental Equipment - Public Work	0	500	250	500
01-438-451	PA One Call System	1,204	1,000	1,000	1,000
01-438-452	Satellite Subscription Service	3,816	3,900	4,032	4,100
Subtotal (438) Rd & Bridge Maintenance:		7,800	10,700	8,082	10,900
<u>(439) Highway Construction</u>					
01-439-100	Street Construction	427,688	300,000	344,000	350,000
01-439-200	Stormwater Repairs		100,000		
Subtotal (439) Highway Construction:		427,688	400,000	344,000	350,000
<u>(446) Stormwater Management/MS4 Requirements</u>					
01-446-200	NPDES/MS4 Permit	0	2,500	2,500	2,500

General Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
01-446-300	Simplified Stormwater Projects	300		250	1,920
Subtotal (446) Stormwater Management		300	2,500	2,750	4,420
(450) Historical Commission					
01-450-000	Historical Commission Expenses	3,637	5,000	80	2,500
01-450-050	Brandywine Battlefield Heritage	3,382		-	
01-450-100	Minnaci Property	7,114	5,000	4,410	
01-450-200	Huey Property Maintenance	502	-	-	
Subtotal (450) Historical Commission		14,635	10,000	4,490	2,500
(451) Cultural & Recreation Administration					
01-451-000	Park & Recreation Commission	1,628	5,000	2,700	2,000
01-451-100	Westtown Days	8,535	10,000	3,909	10,000
Subtotal (451) Park & Recreation:		10,163	15,000	6,609	12,000
(454) Township Parks					
01-454-110	Park/Recreation Employees	0	10,000	24,000	66,478
01-454-240	General Park Expense	1,986	5,000	8,500	5,000
01-454-250	Park Supplies	2,740	4,000	4,000	4,000
01-454-251	Special Park Projects	4,265	15,000	1,000	20,000
01-454-260	Park Tool & Equip Purchase	105	1,500	1,500	1,500
01-454-370	Park Equip Repair & Operat	2,401	2,000	2,000	2,000
01-454-380	Equipment Rental	9,586	6,000	9,000	6,500
01-454-450	Parks - Lawn Maintenance	396	2,500	2,500	2,500
01-454-500	Park Water Usage	2,096	1,800	311	1,800
01-454-600	Community Garden - Shared Cost	3,123	3,000	2,500	3,000
Subtotal (454) Township Parks:		26,698	50,800	55,311	112,778

General Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
<u>(456) Libraries</u>					
01-456-000	Libraries	11,000	11,000	11,000	13,943
Subtotal (456) Libraries:		11,000	11,000	11,000	13,943
<u>(460) Community Development</u>					
01-460-100	Environmental Advisory Council	292	7,000	7,200	5,000
Subtotal (460) Community Development		292	7,000	7,200	5,000
<u>(461) Conservation of Natural Resources</u>					
01-461-000	Forestry Management	18,325	20,000	20,000	30,000
01-461-313	Open Space (Crebilly Eng/Surv/Appraisal)			25,000	50,000
01-461-330	Tyson Park Special Maintenance	7,400	10,000	4,975	7,500
Subtotal (461) Conservation of Natural Resources:		25,725	30,000	49,975	87,500
<u>(462) Community Develop Housing</u>					
01-462-000	Community Development	500	1,550	1,450	1,500
Subtotal (462) Community Development:		500	1,550	1,450	1,500
<u>(471) Debt Service - Principal</u>					
01-471-100	2022 PW F350 & F550 Loan Principal			16,916	34,594
"	2023 International Dump/Plow 67-26	27,067	26,665	26,662	27,459
Subtotal (471) Debt Service - Principal		27,067	26,665	43,577	62,053
<u>(472) Debt Service - Interest</u>					
01-472-100	2022 PW F350 & F550 Loan Interest			2,706	4,650
"	2023 International Dump/Plow 67-26	2,929	3,335	3,335	2,537
Subtotal (471) Debt Service - Principal		2,929	3,335	6,041	7,187

General Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
<u>(480) Miscellaneous</u>					
01-480-000	Miscellaneous Expenditures	40	500	500	500
01-480-100	Bank Charges	(519)	800	300	400
01-480-410	Release Agreement-ArborviewHOA	3,500			-
Subtotal (480) Miscellaneous:		3,021	1,300	800	900
<u>(484) Workers Compensation Insurance</u>					
01-484-354	Workers Compensation Insurance	31,980	40,000	34,959	40,000
Subtotal (484) Workers Comp Insurance:		31,980	40,000	34,959	40,000
<u>(486) Insurance and Benefits</u>					
01-486-100	General Liability Insurance	21,142	23,000	22,092	23,500
01-486-200	Admin Bldg Property Insurance	3,503	3,600	3,587	3,700
01-486-210	PW Garage Property Ins	8,543	8,800	8,775	9,000
01-486-220	Mansion/Park Property Ins	9,345	9,500	9,239	10,000
01-486-230	Traffic Signal Property Ins	2,875	3,000	2,951	3,200
01-486-240	Contractor Equip/Debris Remove	1,175	1,300	1,184	1,300
01-486-250	Auto Physical Damage Property	6,125	6,800	6,597	6,800
01-486-300	Automobile Liability Insurance	5,828	7,500	8,419	10,000
01-486-310	Auto Insurance Claim/Deductible	0	3,000	-	3,000
01-486-400	Public Officials Liability	9,863	12,000	11,726	12,500
01-486-401	Bonds-Treasurer's/Other	4,410	3,500	3,486	3,800
Subtotal (486) Insurance & Benefits:		72,809	82,000	78,056	86,800
<u>(487) Employee Benefits</u>					
01-487-152	Employee(s) Benefits (Leaves)	61,845	87,821	98,000	99,000
01-487-153	Insurance (Life,AD&D,LTD,STD)	12,352	13,000	12,500	14,100
01-487-154	Dental Insurance (Empl)	7,617	5,500	5,750	8,200
01-487-155	Vision Reimbursement	949	5,000	3,000	5,000
01-487-156	Health/Hospital Insurance	60,647	78,000	67,500	78,000
01-487-157	HRA - PrimePay	7,641	15,000	11,000	28,500
01-487-158	HRA Plan Fees	1,361	1,500	1,400	1,600

General Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
01-487-159	Healthcare Reimbursement	13,866	17,800	23,320	14,662
01-487-160	Employer Contribution to Pension	60,353	60,000	60,000	72,000
01-487-161	Cell Phone Reimbursement	960	3,120	800	1,200
01-487-500	On-Lot Staff Insurance	2,503	3,500	1,300	500
Subtotal (487) Employee Benefits:		230,096	290,241	284,570	322,762
<u>(491) Refunds of Prior Year Revenues</u>					
01-491-010	RE Tax Refund	2,160	2,500	2,800	2,500
01-491-013	Reimbursable Tax Payments	11,442	12,000	11,603	12,000
01-491-090	State Aid-Pension Excess	24,784	20,000	16,595	5,000
01-491-100	Miscellaneous Reimbursement	1,468	1,500	500	1,500
Subtotal (491) Refunds of Prior Yr Revenues:		39,854	36,000	31,498	21,000
<u>(492) Interfund Operating Transfers</u>					
01-492-019	Transfer to ARPA Fund	0	-	1,156,367	
01-492-020	Transfer to Capital Projects	21,000	82,400	98,400	
01-492-030	Transfer to Capital Reserve	165,000	165,000	180,000	180,000
01-492-035	Transfer to Capital Future Reserve	100,000		50,000	50,000
01-492-200	Transfer to Debt Svc/WEGO Series 2012	Police (410)	Police (410)	Police (410)	Police (410)
01-492-215	Transfer to Debt Svc/OBP Series 2022			109,500	264,000
01-492-300	Transfer to Debt Svc /Series 2021	165,000	148,111	180,000	126,000
01-492-400	Transfer to Capital Repl Reserve	100,000	50,000	50,000	\$ 26,728
Subtotal (492) Interfund Operating Transfers:		551,000	445,511	1,824,267	646,728
Total General Fund Expenditures		7,110,211	7,455,801	8,705,667	8,183,286
Total GENERAL FUND Revenues:		7,861,894	7,491,785	9,097,431	8,183,286
Total GENERAL FUND Expenditures:		7,110,211	7,455,801	8,705,667	8,183,286
Total GENERAL FUND Balance		751,683	35,984	391,763	(0)

Westtown Township
2023 State Liquid Fuels Fund Budget

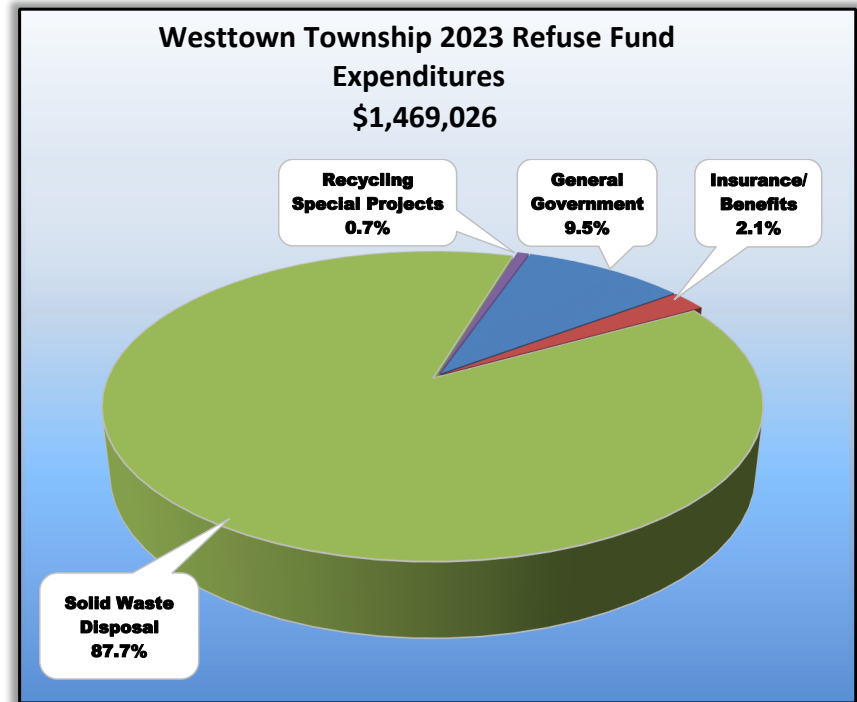
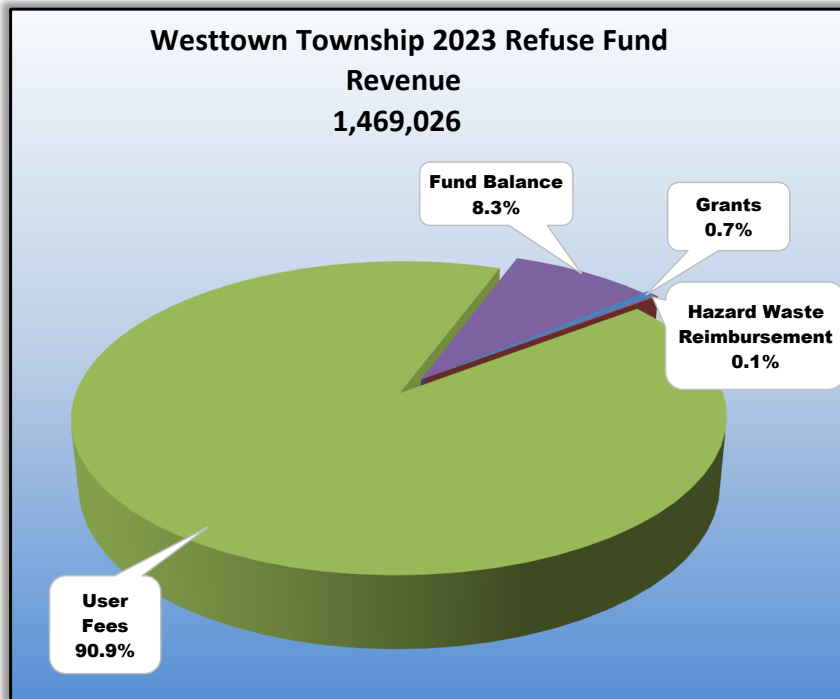


**State Highway Aid Fund
Revenues and Expenditures**

	2021 Actual	2022 Budget	2022 Year End Projection	2023 Adopted Budget
<i>State Highway Aid Fund Revenue</i>				
(341) Interest Earnings				
35-341-000 Interest Earnings	25	50	30	50
<u>(355) State Shared Revenues</u>				
35-355-000 Liquid Fuels	355,843	351,170	361,019	364,684
35-355-060 Turnback Allocation	7,080	7,080	7,080	7,080
<u>(399) State Highway Aid Fund Balance</u>		94,831	94,827	28,186
Total Highway Aid Fund Revenue	362,948	453,131	462,956	400,000
<i>State Highway Aid Fund Expenditures</i>				
<u>(439) Highway Construction</u>				
35-439-610 Street Construction	300,000	400,000	400,000	400,000
Subtotal (439) Highway Construction:	300,000	400,000	400,000	400,000
<u>(492) Interfund Operating Transfers</u>				
35-492-100 Transfer to Fund Balance				
Total Highway Aid Fund Expenditures:	300,000	400,000	400,000	400,000
Total HIGHWAY AID FUND Revenue	362,948	453,131	462,956	400,000
Total HIGHWAY AID FUND Expenditures	300,000	400,000	400,000	400,000
Total HIGHWAY AID FUND Fund Balance	62,948	53,131	62,956	0

Westtown Township
2023 Refuse Fund Budget





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. A rate increase from \$320 a year to \$400 a year is being implemented, due to the contrac increase of 136% for the five year contract.

Refuse Fund Revenues

		2021 Actual	2022 Budget	2022 Year End Projection	2023 Adopted Budget
<u>(355) State Shared Revenues</u>					
09-355-020	DER Grant - Recycling	21,172	10,000	24,011	10,000
Subtotal State Revenue		21,172	10,000	24,011	10,000
<u>(364) Sanitation/Trash/Recycling Fee</u>					
09-364-300	Solid Waste Collection	1,065,344	1,067,000	1,065,000	1,318,812
09-364-400	Delinquent UB Collections	17,243	15,000	22,000	17,000
Subtotal (364) Trash/Recycling:		1,082,587	1,082,000	1,087,000	1,335,812
<u>(395) Reimbursements</u>					
09-395-205	Hazard Waste Reimburse	1,817	2,000	1,563	1,500
Subtotal Reimbursements		1,817	2,000	1,563	1,500
<u>(399) FUND BALANCE</u>					121,714
Total Refuse Revenue		1,105,576	1,094,000	1,112,574	1,469,026

Refuse Fund Expenditures

	2021 Actual	2022 Budget	2022 Year End Projection	2023 Adopted Budget
(401) Refuse Wages				
09-401-100 Administration Refuse Payroll	109,334	136,709	120,000	119,300
09-401-161 FICA	6,727	7,876	7,440	7,397
09-401-162 MEDICARE EMPLOYER	1,573	1,982	1,740	1,730
09-401-163 PAUC EMPLOYER	746	600	750	250
Subtotal (401-487) Wages	118,379	147,167	129,930	128,676
(404) Solicitor				
09-404-500 Delinquent Collection Legal Fees	1,146	2,000	1,200	2,000
Subtotal (404) Solicitor	1,146	2,000	1,200	2,000
(406) General Government Administration				
09-406-360 Municipality Credit Card Fees	8,166	8,000	8,200	8,500
Subtotal (406) Gen Gov't Admin	8,166	8,000	8,200	8,500
(426) Recycling				
09-426-100 Recycling - Special Projects	6,627	10,000	7,000	10,000
Subtotal (426) Recycling:	6,627	10,000	7,000	10,000
(427) Solid Waste Collect/Disposal				
09-427-100 Solid Waste Collect/Contracted	530,967	623,000	616,000	1,007,464
09-427-120 Solid Waste Tipping Fees	275,618	265,000	260,000	272,850
09-427-140 Solid Waste Collection/Gen	-	1,500	1,500	1,500
09-427-150 Solid Waste UB & Postage	5,752	7,000	6,500	7,000
Subtotal (427) Solid Waste:	812,336	896,500	884,000	1,288,814

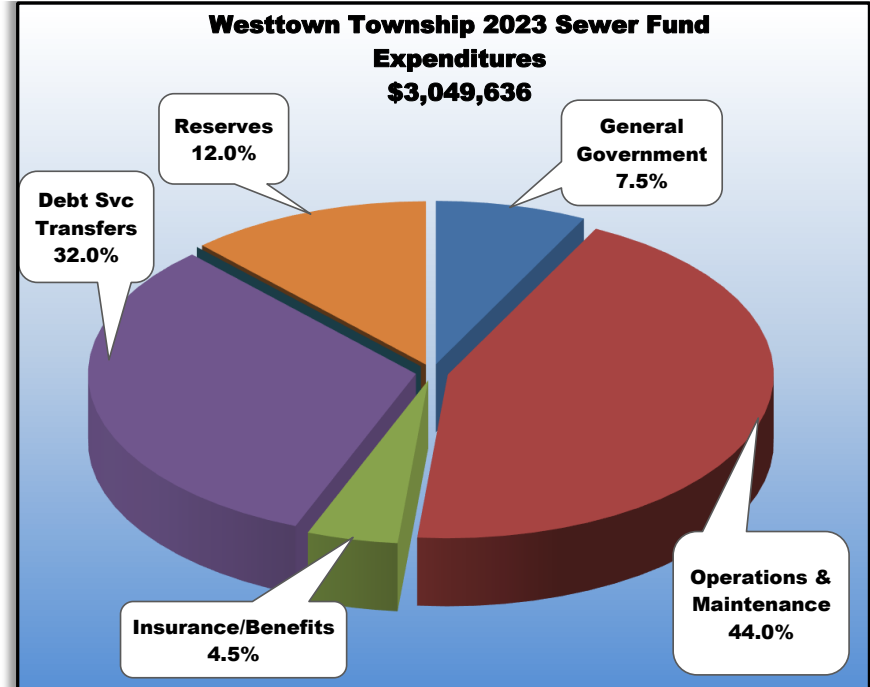
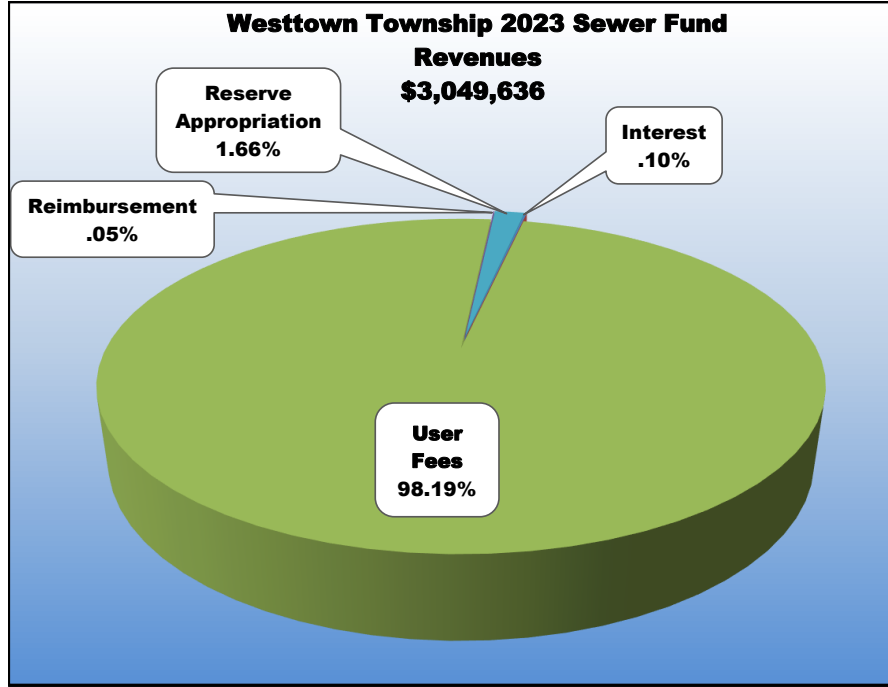
Refuse Fund Expenditures

	2021 Actual	2022 Budget	2022 Year End Projection	2023 Adopted Budget
<u>(484) Workers Compensation Insurance</u>				
09-484-100 Workers Compensation		9,000	10,363	11,500
Subtotal (484) Workers Compensation Insurance:			10,363	11,500
<u>(487) Employee Benefits</u>				
09-487-153 Life, AD&D, LTD, STD Insurance	28,122	1,800	2,700	3,000
09-487-154 Dental Insurance		-		711
09-487-155 Vision Reimbursement		200	200	825
09-487-156 Health/Hospitalization insurance		11,000	12,229	15,000
Subtotal (487) Employee Benefits:	28,122	13,000	2,700	19,536
Total Solid Waste Collection Expenses	974,777	1,085,667	1,030,330	1,469,026
Total Solid Waste Revenue	1,105,576	1,094,000	1,112,574	1,469,026
Total Solid Waste Expenses	974,777	1,085,667	1,030,330	1,469,026
Total Solid Waste Fund Balance	130,800	8,333	82,244	(0)

Westtown Township
2023 Sewer Fund Budget



Fiscal Year 2023 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

		2021 Actual	2022 Budget	2022 Year End Projection	2023 Adopted Budget
<u>(341) Interest Earnings</u>					
08-341-000	Interest Earnings	274	515	1,200	3,000
Subtotal (341) Interest Earnings		274	515	1,200	3,000
<u>(354) State Capital & Operating Grants</u>					
08-354-100	PA Small Water & Sewer Grant	0	0	0	0
08-354-200	Act 537 Plan Reimbursement (50%)	55,387	5,500	0	0
Subtotal (354) Grants		55,387	5,500	0	0
<u>(361) Twp Sales/Charges for Service</u>					
08-361-601	UB Returned Check Fee	0	100	105	105
<u>(364) Sanitation/Sewage Charges</u>					
08-364-110	Sewage Tapping Fee /WCC	0	58,595	0	0
08-364-111	Sewage Tapping Fee/ W.Goshen	0	63,280	63,283	0
08-364-115	Sewer Inspection-Residential	0	3,000	0	0
08-364-120	Sewer User Fees Not Metered	2,492,436	2,500,000	2,500,000	2,516,000
08-364-122	Sewer Fees-Club Swim Pool	1,640	1,640	1,640	1,640
08-364-123	Sewer Fees-Pool Club House	1,640	1,640	1,640	1,640
08-364-124	Commercial Sewer Fees Metered	314,793	275,000	287,000	290,000
08-364-125	Westtown Sch Meter Usage	99,198	100,000	100,000	100,000
08-364-130	Admin Fee WT Sch Pump Station	1,200	1,200	1,200	1,200
08-364-135	Thornbury Twp CC Maint Fee	1,600	1,600	1,600	1,600
08-364-500	Delinquent Sewer Collections	40,306	35,566	50,000	40,000
Subtotal (364) Sanitation		2,952,813	3,041,521	3,006,363	2,952,080
<u>(380) Miscellaneous Revenue</u>					
08-380-000	Misc Revenue	0	0	0	0
Subtotal (390) Misc Revenue		0	0	0	0

Sewer Fund Revenues

	2021 Actual	2022 Budget	2022 Year End Projection	2023 Adopted Budget
<u>(395) Refunds & Reimbursements</u>				
08-395-100 Miscellaneous Refunds	380	500	380	500
08-395-200 Miscellaneous Reimbursement	0	500	0	500
08-395-700 Developers Reimbursements	399	1,000	500	500
Subtotal (395) Refunds & Reimbursements:	779	2,000	880	1,500
399 Reserve Appropriation				49,973
Total Sewer Revenue	3,009,253	3,049,636	3,008,548	3,006,658

Sewer Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
<u>(401) Executive</u>					
08-401-000	WW General Expense	0	500	500	500
08-401-100	Wastewater Admin Wages	139,074	164,096	155,000	140,500
08-401-161	FICA	8,562	10,174	9,610	8,711
08-401-162	Medicare Employer	2,003	2,379	2,248	2,037
08-401-163	PAUC Employer	833	720	1,200	400
08-401-210	WW - Office Supplies	0	350	500	500
08-401-241	WW - Training & Information	1,496	2,000	1,500	1,500
08-401-341	WW Advertising	0	200	100	200
08-401-342	WW Printing	0	100	100	100
Subtotal (401) Executive:		151,968	180,519	170,758	154,448
<u>(404) Legal Services</u>					
08-404-310	WW Legal - WCC	0	1,000	0	1,000
08-404-314	WW Legal - West Goshen	0	1,000	0	1,000
08-404-500	WW Delinquent Collection Legal Fees	1,146	2,000	1,400	2,000
Subtotal (404) Legal Services:		1,146	4,000	1,400	4,000
<u>(406) General Government Admin</u>					
08-406-100	TMDL Coalition	1,245	2,500	2,300	2,500
08-406-200	NPDEs Permit	2,653	7,000	3,000	5,000
08-406-225	Daily Discharge Capacity Fee	638	700	700	700
08-406-360	Municipal Credit Card Fees	8,166	7,500	8,000	8,000
08-406-500	Chapter 302-WW Opr Cert Fee	165	300	165	300
08-406-800	Aqua Sewer Billing Fee	300	300	373	380
Subtotal (406) General Govt Admin:		13,167	18,300	14,538	16,880
<u>(407) Networking Services</u>					
08-407-215	WW Computer/Svcs/Support	26	500	500	500
Subtotal (407) Networking Services		26	500	500	500

Sewer Fund Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
<u>(408) Engineering</u>					
08-408-000	WW Engineering - General	653	2,000	2,000	2,000
08-408-150	Tapping Fee Study	0	1,500	1,500	0
08-408-310	WW Engineering	0	0	0	26,000
08-408-313	WW Engineering-WCC	6,044	15,000	7,500	15,000
08-408-314	WW Engineering - W.Goshen	805	5,000	5,000	5,000
08-408-400	WW Engr Due From Developer	471	5,000	500	500
Subtotal (408) Engineering:		7,973	28,500	16,500	48,500
<u>(429) Wastewater Collection/Treatment</u>					
08-429-100	WW Plant Wages	180,316	224,669	200,000	272,500
08-429-161	FICA	12,740	14,239	14,353	19,134
08-429-162	Medicare Employer	2,980	3,330	3,357	4,475
08-429-163	PAUC Employer	806	851	988	300
08-429-172	Holiday Pay	7,854	8,840	9,500	12,000
08-429-176	Employee(s) Benefits (Leaves)	13,476	12,480	15,000	16,000
08-429-177	Sick Time	2,838	3,120	2,000	3,120
08-429-180	Over Time	2,792	5,000	5,000	5,000
08-429-240	Administration & Billing - WCC	7,759	7,500	7,500	8,000
08-429-244	WW Supplies - WCC	2,901	5,000	16,000	6,000
08-429-245	WW Supplies - Kirkwood Pump Station	0	500	500	500
08-429-246	WW Supplies - Pleasant Gr Pump Station	139	1,000	1,000	1,000
08-429-247	WW Supplies - Rustin Pump Station	0	1,000	1,000	1,000
08-429-251	WW Supplies - WG	439	1,000	2,000	1,000
08-429-260	WW Tool Purchases	0	500	500	500
08-429-261	WW Tool/Equipment Rental	0	500	500	500
08-429-320	WW Telephone	626	800	600	800
08-429-344	Act 537 Sewage Facilities Plan-Preliminary	38,886	0	0	0
08-429-345	Chapter 94 Report	9,191	10,500	8,736	10,500
08-429-360	WW Utilities - WCC	47,381	50,000	50,000	50,000
08-429-361	Utilities - Pleasant Grv Pump Station	11,797	15,000	12,000	15,000
08-429-362	Utilities-Trellis Lane	2,187	3,000	2,800	3,000
08-429-363	Utilities-Sage Lane	1,893	2,000	2,300	2,300

Sewer Fund Expenditures

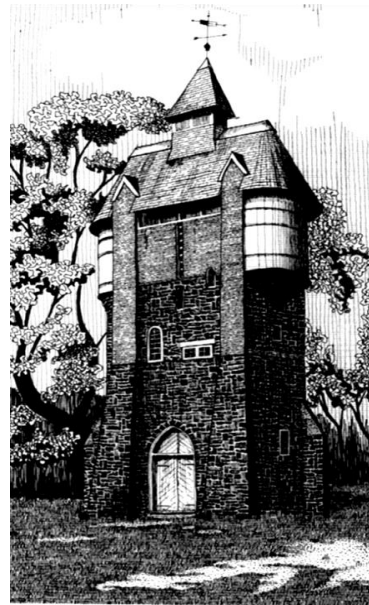
		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
08-429-364	Utilities-Ltl Shiloh Rd	316	400	360	400
08-429-365	Utilities-ArborView Pump Station	2,420	3,000	3,000	3,000
08-429-366	Utilities-Kirkwood Pump Station	3,158	3,600	3,600	3,800
08-429-367	Utilities-Thorne @ Maple	316	400	360	400
08-429-368	Utilities-Rustin PS	3,976	5,000	5,100	5,000
08-429-373	Treatment - WG (Goose Creek)	234,679	250,000	300,000	300,000
08-429-374	Equipment Repair - WCC	25,166	45,000	45,000	45,000
08-429-375	Equipment Repair - WG	0	5,000	7,000	5,000
08-429-376	Operation & Maintenance - WCC	76,206	85,000	110,000	100,000
08-429-377	Operation & Maintenance - WG	9,974	15,000	15,000	15,000
08-429-378	Op & Maint - Pleasant Grove PS	5,244	15,000	32,000	15,000
08-429-379	Op & Maint - Rustin PS	11,698	10,000	10,000	10,000
08-429-380	Ashbridge Pump Station(WG)	1,807	2,500	2,500	2,500
08-429-381	Op & Maint - ArborView PS	905	3,000	3,000	3,000
08-429-382	Op & Maint - Kirkwood PS	8,006	5,000	5,000	5,000
08-429-450	Alarm System Monitoring - WCC	18,789	20,000	20,000	20,000
08-429-451	Alarm System Monitoring - WG	10,052	10,000	10,000	10,100
08-429-452	Sludge Hauling Contract	34,793	32,000	58,500	59,900
08-429-455	Sewer Line Flush/Televise	0	5,000	5,000	75,000
08-429-600	W.Goshen Sewer Capital Costs	19,361	10,000	14,000	15,000
08-429-750	Equipment Purchase - WCC	2,324	3,000	3,000	3,000
08-429-750	F-450 Utility Truck WWTP		120,000	0	144,000
08-429-750	Jet Trailer (used from EGT)				50,000
08-429-751	Equipment Purchase - WG	0	1,000	1,000	1,000
Subtotal (429) WW Collection/Treatment:		816,191	1,019,729	1,009,054	1,323,729
<u>(484) Workers Compensation Insurance</u>					
08-484-100	Workers Compensation	10,660	15,000	11,653	14,000
Subtotal (484) Workers Compensation Ins:		10,660	15,000	11,653	14,000
<u>(486) Insurance and Benefits</u>					
08-486-100	WW General Liability Insurance	16,612	20,000	17,358	20,000

Sewer Fund Expenditures

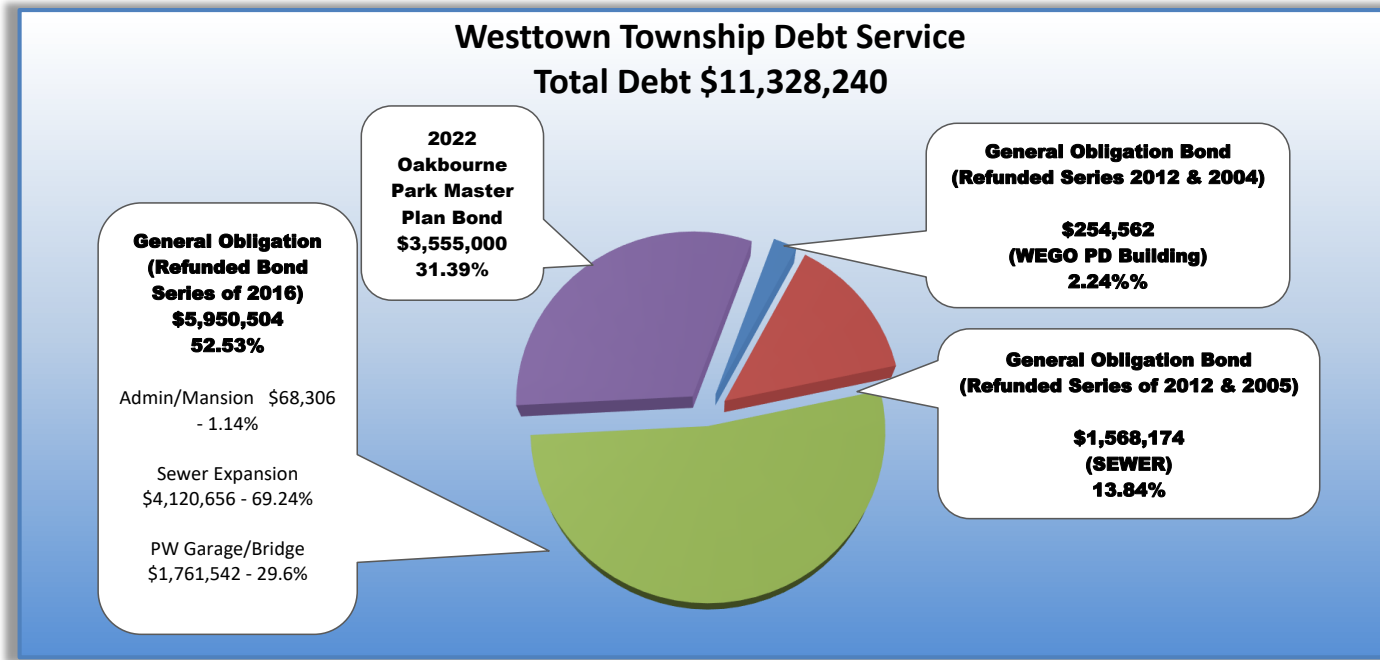
		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
08-486-200	WW Property Insurance	5,207	6,000	5,711	6,000
08-486-300	WW Automobile Liability	3,885	5,000	4,346	5,000
08-486-400	WW Public Officials Liability	6,575	8,000	7,818	8,500
Subtotal (486) Insurance & Benefits:		32,279	39,000	35,233	39,500
<u>(487) Employee Benefits</u>					
08-487-153	Insurance (Life,AD&D,LTD,STD)	8,248	8,500	7,710	8,600
08-487-154	Dental Insurance (Empl)	1,293	1,000	1,000	2,300
08-487-155	Vision Reimbursement	954	2,600	2,500	2,600
08-487-156	Health/Hospitalization Insurance	48,534	49,000	42,000	68,000
Subtotal (487) Employee Benefits:		59,029	61,100	53,210	81,500
<u>(492) Interfund Operating Transfers</u>					
08-492-100	Transfer to Debt Svc/GO Series 2012	330,000		360,000	300,000
08-492-180	Transfer To Capital Projects	0	315,000	0	
08-492-200	Transfer to Sewer Capital Reserve	330,000	360,000	360,000	360,000
08-492-300	Transfer to Debt Svc/GO Series 2016	605,000	1,007,988	660,000	663,600
Subtotal (492) Interfund Operating Transfers:		1,265,000	1,682,988	1,380,000	1,323,600
Total Sewer Fund Expenses		2,357,441	3,049,636	2,692,845	3,006,658
Total SEWER FUND Revenues:		3,009,253	3,049,636	3,008,548	3,006,658
Total SEWER FUND Expenditures:		2,357,441	3,049,636	2,692,845	3,006,658
Total SEWER FUND Fund Balance		651,812	0	315,703	0

Westtown Township

2023 Debt Service Fund



Fiscal Year 2023 Debt Service Budget



	Original Issue	Balance 12/31/2022	Balance 12/31/2023	Avg Coupon 2022 Rate
<u>General Obligation Bond Series of 2021</u>				
<i>General Fund</i>				
Police Building (Refunded GO 2012 /GO 2004)				
Westtown Portion	\$1,555,000	\$132,062	\$0	2.00%
East Goshen Portion	\$1,360,000	\$122,500	\$0	2.00%
General Fund (Mansion Roof/Tower) GO 2016	\$125,000	\$68,306	\$59,136	2.00%
General Fund (PW Garage/Bridge)Refunded 2016	\$2,535,000	\$1,761,542	\$1,653,467	2.00%
Total General Fund Debt	\$5,575,000	\$2,084,410	\$1,712,603	
<i>Wastewater Fund</i>				
Sewer Revenue (Refunded GO 2012/GO 2005)	\$4,475,000	\$1,568,174	\$1,273,174	2.00%
Sewer Fund (Refunded GO 2016/GO 2006)	\$5,896,830	\$4,120,656	\$3,582,901	2.00%
Total Wastewater Debt	\$10,371,830	\$5,688,830	\$4,856,075	
<u>Bond Series of 2022 (Oakbourne Park Master Plan Phase 1)</u>	\$3,555,000	\$3,555,000	\$3,555,000	4.00%
<u>Total Debt (P&I)</u>	\$19,501,830	\$11,328,241	\$10,123,678	

Debt Service Revenues

	2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
(341) Interest Earnings				
23-341-100 Series 2012 (2004 WEGO)	17	50	13	20
23-341-500 Series 2012 (2005 Sewer)	33	125	30	30
23-341-600 Series 2016 (2006 Sewer Expansion)	65	250	70	80
Subtotal (341) Interest Earnings	114	425	113	130
(360) Debt Service Revenue				
23-360-000 E.Goshen-WEGO Debt Svc Pymt	123,438	122,501	126,772	122,500
Subtotal (360) Debt Svc Revenue	123,438	122,501	126,772	122,500
(392) Interfund Transfers				
23-392-000 Transfer from Fund Balance		1,575		
23-392-010 General Fund DS GO2021 (GO12/2004 WEGC)	132,000	142,900	144,000	132,062
23-392-015 General Fund DS GO Series 2022 (OBP)			110,000	264,000
23-392-030 General Fund DS GO Series 2021	165,000	148,111	180,000	126,000
23-392-080 Sewer Fund DS GO Series 2021	935,000	1,007,988	1,023,600	963,600
23-392-090 Xfer from WW- DS SE06				
Subtotal (492) Interfund Transfers	1,232,000	1,300,574	1,457,600	1,485,662
Total Debt Service Revenue	1,355,553	1,423,500	1,584,485	1,608,292

Debt Service Expenditures

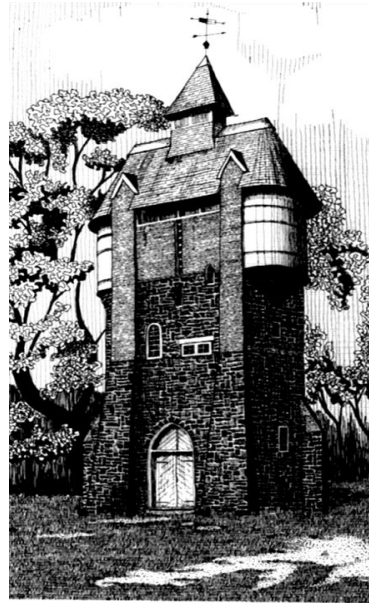
		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
(471) Debt Principal					
23-471-500	GO Bond 2012 Principal	550,000			
23-471-600	GO Bond 2016 Principal	595,738			
23-471-700	GO Bond 2021 Principal	25,000	1,190,000	1,190,000	1,210,000
23-471-720	GO Bond 2022 Principal				
Subtotal (471) Debt Principal		1,170,738	1,190,000	1,190,000	1,210,000
(472) Debt Interest					
23-472-500	GO Bond 2012 Interest	41,280			
23-472-600	GO Bond 2016 Interest	161,872			
23-472-700	GO Bond 2021 Interest	25,437	231,500	231,500	207,700
23-472-720	GO Bond 2022 Interest				143,138
Subtotal (472) Debt Interest		228,589	231,500	231,500	350,838
(475) Miscellaneous/Fiscal Agent Fees					
23-475-200	Fiscal Agent Fees GO 2012	500	1,000		
23-475-300	Fiscal Agent Fees GO 2016	500	1,000	500	
23-475-400	Fiscal Agent Fees - GO2021	0	0		500
23-475-720	Fiscal Agent Fees - GO2022	0	0		650
Subtotal Miscellaneous		1,000	2,000	500	500
(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	
Subtotal Interfund Transfers		0	0	0	0
Total Debt Svc Expenditures		1,400,327	1,423,500	1,422,000	1,561,338

Debt Service Expenditures

Total DEBT SERVICE FUND Revenues	1,355,553	1,423,500	1,584,485	1,608,292
Total DEBT SERVICE FUND Expenditures	1,400,327	1,423,500	1,422,000	1,561,338
Total DEBT SERVICE FUND Fund Balance	(44,774)	0	162,485	46,954

Westtown Township

2023 Capital Reserve Fund



Capital Reserves Revenue

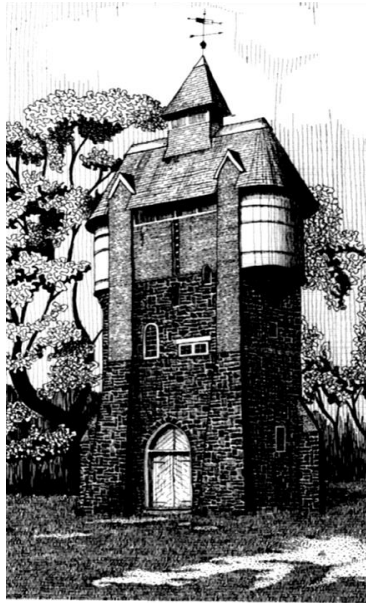
		2021 Actual	2022 Adopted	2022 Year End Projection	2023 Adopted Budget
(341) Interest Earnings					
30-341-000	Capital Reserve Investments	952	16,000	1,000	16,000
30-341-100	Capital Reserve Cash Acct	424	1,500	400	500
30-341-200	Univest Bank MM Interest	5,022	7,800	30,000	30,000
30-343-000	Realized Gains/Losses	(298)	0	(125)	0
Subtotal (341) Interest Earnings		6,101	25,300	31,275	46,500
(380) Miscellaneous Revenue					
30-380-000	Reserve Appropriation		1,520,565		237,087
30-380-001	CR CC Rewards	21,000	0	16,000	20,000
Miscellaneous Revenue		21,000	1,520,565	16,000	257,087
(392) Interfund Transfers					
30-392-023	Transfer from Debt Service				
30-392-030	GF Capital Reserve	165,000	180,000	180,000	180,000
30-392-080	Wastewater Capital Reserve	330,000	360,000	360,000	360,000
30-392-300	Transfer from, GF (Capital Rsv)	100,000	25,000	25,000	50,000
30-392-400	Transfer from GF- Infrastructure/Windfall	100,000	0		26,728
Subtotal (392) Interfund Transfers		695,000	565,000	565,000	616,728
Total Capital Reserve Revenue		722,101	2,110,865	612,275	920,315

Capital Reserve Expenditures

		2021 Actual	2022 Adopted Budget	2022 Year End Projection	2023 Adopted Budget
(475) Fiscal Agent Fees					
30-475-100	Fiscal Agent Fees	4,130	0	620	
30-480-200	Univest Bank Fees	10	0		
(492) Interfund Transfers					
30-492-018	Transfer to Capital Projects/WCC Sewer CIP	283,366	738,000	449,227	495,701
30-492-018	Transfer to Capital Projects/WGSA CIP	576,000	628,965	800,000	242,614
30-492-018	Transfer to Capital Projects/PG PS Design	0	0		35,000
30-492-019	Transfer to Capital Projects/SoNew Bridge	140,400	0		0
30-492-020	Transfer to Capital Projects/Parks/Admin	0	576,500	505,000	50,000
30-492-020	Transfer to Capital Projects/Parks/Admin				
30-492-020	Transfer to Capital Projects/Oakbourne Mansion	100,000	85,000	0	
30-492-020	Transfer to CP/MS4 Projects	0	82,400	82,400	97,000
Subtotal (492) Interfund Transfers		1,099,766	2,110,865	1,836,627	920,315
Total Capital Reserve Expenditures		1,103,906	2,110,865	1,837,247	920,315
Total CAPITAL RESERVE Revenue		722,101	2,110,865	612,275	920,315
Total CAPITAL RESERVE Expense		1,103,906	2,110,865	1,837,247	920,315
Total CAPITAL RESERVE FUND BALANCE		(381,805)	0	(1,224,972)	0
Total CAPITAL RESERVE Fund balance including cash on hand				6,117,634.00	6,117,634.00

Westtown Township

2023 Capital Projects Fund



Capital Projects Revenues

		2021 Actual	2022 Adopted	2022 Year End Projection	2023 Adopted Budget
(341) Interest Earnings					
18-341-000	Interest	38	50	0	0
18-341-100	CP SE06 Int Earned			34	34
18-341-300	CP Special Projects Int Earned			16	16
				50	50
(354) Capital & Operating Grants					
18-354-070	Greenways, Trails & Recreation Grant (MPP)	0	100,000	0	100,000
18-354-071	PECO GREEN REGION GRANT			10,000	
18-354-072	DCNR C2P2/NPS LWCF Grant				1,500,000
18-354-080	CFA Watershed Restoration Grant (Sage Rd)	0	100,000	100,000	
		0	200,000	110,000	1,600,000
(380) Miscellaneous Revenue					
18-380-001	Credit Card Rewards	0	20,000		
		0	20,000	0	0
(392) Interfund Transfers					
18-392-020	Transfer from GF				
18-392-030	GF Reserves Transfer/MS4 Projects	21,000	133,000	133,000	97,000
"	Cap Reserve Transfer/Park Projects/Gov't Bldgs	240,400	165,000	298,077	50,000
18-392-040	CR to CP (So New Street Bridge)	0	311,263		
18-392-080	Transfer From Reserve WW CIP-WGSTP	576,000	628,965	628,965	242,614
"	Cap Reserve Transfer/Sewer Capital Improvement	283,366	795,000	800,000	530,701
		1,120,766	2,033,228	1,860,042	920,315
Total Capital Projects Revenue		1,120,804	2,253,278	1,970,042	2,520,315

Capital Projects Expenditures

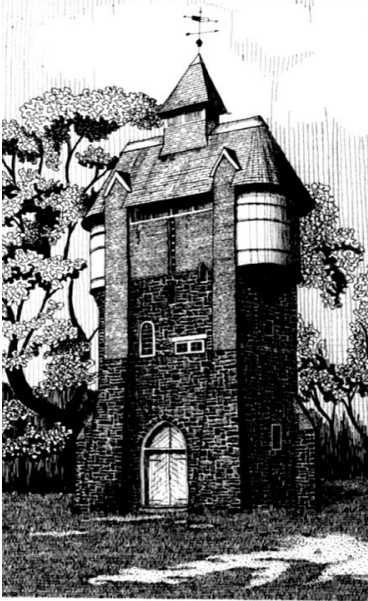
		2021 Actual	2022 Adopted	2022 Year End Projection	2023 Adopted Budget
(408) Engineering/Architecture/Landscape					
18-408-350	MS4 Engineering Services	35,448	32,400	32,400	47,000
18-408-400	Pleasant Grove PS/Design Only	0	0	0	35,000
18-408-450	Collection System Repair/Const Engr (Ponds Edge)	36,665	0		0
18-408-500	Collection System Repair/Const Engr (Slip Lining)	8,444	57,000	55,000	8,600
18-408-610	So New St Bridge - Construction Engr	16,021	0		0
18-408-620	Master Park Plan Design/Permits/Surveys		435,000	435,000	
18-408-650	Mansion Structural Analysis	45,904	25,000	25,000	-
		142,482	524,400	547,400	90,600
(409) General Government Buildings					
18-409-605	Mansion/Carriage House /Gate House Restorations	0	60,000	30,000	50,000
		0	60,000	30,000	50,000
(429) Collection System Capital Improvement Program					
18-429-300	Collection System Infracture Repairs (Spot)	0	325,000	175,000	175,000
18-429-500	WGSA Capital Construction	575,931	628,965	628,965	242,614
18-429-603	Collection System Repair Capital Const (Ponds Edge)	298,280	0	0	
18-429-603	Collection System Repair Capital Const				278,501
18-429-610	WCC Plant Painting Project		350,000	300,000	
18-429-615	Wild Goose Pump Station Control Panel		35,000	32,771	
18-429-620	Sage Road Manhole Lining		28,000	0	33,600
		874,211	1,366,965	1,136,736	729,715
(436) Storm Water Management/MS4					
18-436-100	Radley Run Stream Restoration BRCA-So New St.		50,000	0	50,000
18-436-200	Sage Road Basin Retrofit		150,413	150,413	
		0	200,413	150,413	50,000
(438) Maintenance/Repairs - Roads & Bridges					
18-438-610	So New Street Bridge - Construction	128,571	0	0	0
		128,571	0	0	0
(454) Township Parks					
18-454-000	Larchbourne Park Playground		56,500	56,500	
18-454-000	Special Park Projects - Master Plan Grant App	18,421	20,000	22,500	
18-454-610	Oakbourne Park Master Plan Phase 1				1,600,000
		18,421	76,500	79,000	1,600,000
Total Capital Projects Expense		1,163,686	2,228,278	1,943,549	2,520,315

Capital Projects Expenditures

	2021 Actual	2022 Adopted	2022 Year End Projection	2023 Adopted Budget
Total CAPITAL PROJECTS FUND Revenue	1,120,804	2,253,278	1,970,042	2,520,315
Total CAPITAL PROJECTS FUND Expense	1,163,686	2,228,278	1,943,549	2,520,315
Total CAPITAL PROJECTS FUND Fund Balance	(42,882)	25,000	26,493	0

Westtown Township

2023 ARPA Fund

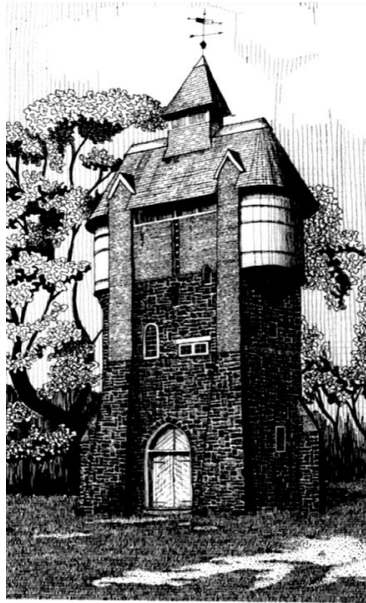


ARPA Revenues and Expenditures

	2022 Year End Projection 12/31/22	2023 Adopted Budget
ARPA Fund Balance		1,161,367
ARPA REVENUES		
(341) Interest Earnings		
19-341-000 Interest Earnings	5,000	15,000
(352) Department 352		
19-352-530 ARPA REVENUE		
(392) Interfund Operating Transfers		
19-392-010 Transfer from GF	1,156,367	0
Total ARPA Fund Revenue	1,161,367	1,176,367
ARPA EXPENDITURES		
(452) Culture-Recreation		
19-452-610 OBP Master Plan or other project as determined by the B.O.S.		1,176,367
Subtotal (452) Culture-Recreation	0	1,176,367
Total ARPA Fund Expenditures:	0	1,176,367
Total ARPA FUND Revenue	1,161,367	1,176,367
Total ARPA FUND Expenditures	0	1,176,367
Total ARPA FUND Fund Balance	1,161,367	0

Westtown Township

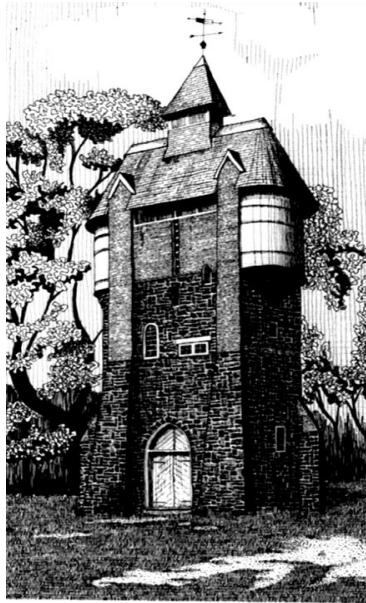
2023 OBP Bond Proceeds Fund



OBP Bond Proceeds Revenues and Expenditures

	2022 Year End Projection	2023 Adopted Budget
<i>OBP Bond Proceeds (2022 Fund Balance)</i>		3,522,085
<u>(341) Interest Earnings</u>		
15-341-000 Interest Earnings	14,800	49,600
<u>(393) Proceeds of Long Term Debt</u>		
15-393-120 Go Series 2022 Bond Revenue	3,507,285	
Total OBP Bond Proceeds Fund Revenue	3,522,085	3,571,685
 <i>OBP Bond Proceeds Fund Expenditures</i>		
<u>(452) Culture-Recreation</u>		
15-452-610 OBP Master Plan	0	3,571,685
Subtotal (452) Culture-Recreation	0	3,571,685
Total OBP Bond Proceeds Fund Expenditures:	0	3,571,685
 Total OBP Bond Proceeds Revenue	3,522,085	3,571,685
Total OBP Bond Proceeds Expenditures	0	3,571,685
Total OBP Bond Proceeds Fund Balance	3,522,085	0

Westtown Township
2023 Open Space Fund



Open Space Revenues and Expenditures

	2023 Adopted Budget
<hr/>	
<i>Open Space Revenues</i>	0
<u>(301) RE Tax</u>	
04-301-110 RE Taxes - Electoral (0.21 mils)	169,290
<u>(310) Act 511 Taxes</u>	
04-310-210 EIT Taxes - Electoral (0.04%)	173,400
<u>(341) Interest Earnings</u>	
04-341-000 Interest Earnings	4,000
<u>Total Open Space Revenue</u>	346,690
<hr/>	
<i>Open Space Fund Expenditures</i>	
<u>(403) Tax Collection</u>	
04-403-310 Open Space EIT Tax Commission	1,734
Subtotal (403) Tax Collection	1,734
<u>Total OBP Bond Proceeds Fund Expenditures:</u>	1,734
<hr/>	
Total OBP Bond Proceeds Revenue	346,690
Total OBP Bond Proceeds Expenditures	1,734
Total OBP Bond Proceeds Fund Balance	344,956