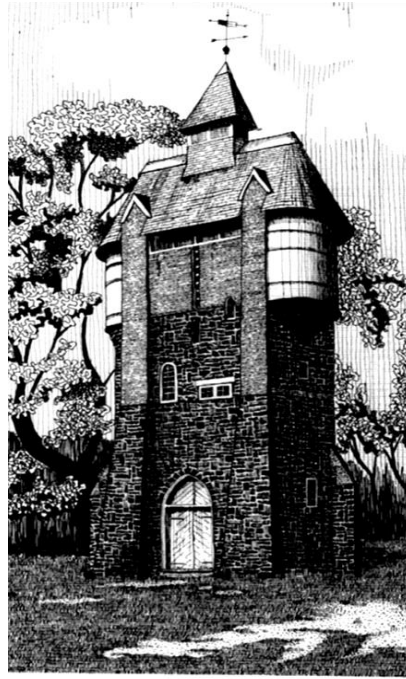


Westtown Township
County of Chester
Commonwealth of Pennsylvania

Fiscal Year 2024 Draft Budget
9/18/2023



Thomas Foster
Chair

Richard Pomerantz
Vice Chair

Scott Yaw
Police Commissioner

Westtown Township
2024 Budget Summary Draft Version 9-18-2023 (as revised)

	General Operating Fund 01	Open Space 04	Sewer Operating Fund 08	Refuse Operating Fund 09	Liquid Fuels Fund 35	Debt Service Fund 23	Capital Reserve Fund 30	Capital Projects Fund 18	ARPA Fund 19	OBP Bond Proceeds 15	Total all Funds
Projected Beginning Cash Balance	7,037,374	40,466	2,905,461	714,988	4,378	701,731	6,276,109	1,315,080	1,220,367	-	20,215,954
Budgeted Revenues											
Real Estate Taxes	2,881,355	337,500									3,218,855
Act 511 Taxes	3,933,500	404,600									4,338,100
Franchise Fees	237,200										237,200
Fines	54,525										54,525
Interest,Rents/Royalties,Gains/Losses	364,934	40,000	70,000		5,000	8,000	46,500	10,000	15,000	-	559,434
Grants & Inter-Govt Revenues	181,800	8,456,750	-	10,000	382,080	-		637,125			9,667,755
Fees for Service	29,170		70	-							29,240
Protective Inspection Fees	244,700										244,700
Sanitation/Trash/Recycling	150		2,926,360	1,324,000							4,250,510
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	5,050,000	5,050,000				1,596,000	615,000	1,880,756			14,191,756
Proceeds of Long Term Debt		10,575,000									10,575,000
Refunds & Reimbursements	65,403		750	1,500			-				67,653
Total Revenues	13,044,437	29,083,200	2,997,180	1,335,500	387,080	1,604,000	661,500	2,545,881	15,000	-	51,673,778
Fund Balance Used (from cash acct)	370,910		957,909	209,278	2,920		37,256	737,676	1,220,367	-	3,536,316
Budgeted Expenditures											
General Government	1,054,976	4,046	192,384	141,734		1,200	-	330,500		-	1,724,840
Police	3,997,046										3,997,046
Fire & Safety and Emerg. Mngmnt	560,332										560,332
Building & Code	169,500										169,500
Planning & Zoning	37,792										37,792
Public Works	1,060,903				390,000			371,125			1,822,028
SWM & Collection/Disposal/Treatment	4,420		1,116,252	1,367,961				1,446,256			3,934,889
Parks & Commissions	196,938							1,097,676	497,324	-	1,791,938
Donations/Library	16,731										16,731
Community Development	51,000	20,865,797									20,916,797
Debt Service	69,240	1,846,812				1,419,538					3,335,590
Miscellaneous	6,500										6,500
Insurance	133,885		50,717	7,200							191,801
Employee Benefits	345,085		96,136	27,883							469,104
Refunds of Prior Year	16,000										16,000
Interfund Transfers	5,695,000	5,298,400	2,499,600	-	-	-	698,756	-			14,191,756
Total Expenses	13,415,348	28,015,055	3,955,089	1,544,778	390,000	1,420,738	698,756	3,245,557	497,324	-	53,182,644
Annual Fund Credit/(Deficit) Revenue plus Fund Balance Used minus Expenses	0	1,068,145	0	0	-	183,262	-	38,000	738,043	-	2,027,450
YEAR END PROJECTED CASH BALANCE	6,666,463	1,108,611	1,947,553	505,711	1,458	884,993	6,238,853	615,404	738,043	-	18,707,088

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

Westtown Township
2024 General Fund Operating DRAFT Budget



9/18/2023 DRAFT

General Fund Revenue

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed	\$ Variance 2023-2024	% Variance 2023-2024
Beginning Cash Balance	6,248,064		6,421,079	7,037,374		
<u>(301) Real Property Taxes</u>						
01-301-100 Real Estate Taxes - Current Yr	2,811,899	2,890,825	2,820,000	2,840,855	20,855	0.74%
01-301-200 Real Estate Taxes - Prior Yr		5,000	-	500	500	100.00%
01-301-400 Real Estate Taxes - Delinquent	32,864	30,000	24,000	25,000	1,000	4.17%
01-301-600 Real Estate Taxes - Interim	2,230	15,000	30,000	15,000	-15,000	-50.00%
Subtotal (301) Real Property Taxes:	2,846,994	2,940,825	2,874,000	2,881,355	7,355	0.26%
<u>(310) Act 511 Taxes</u>						
01-310-100 Real Estate Transfer Tax	386,711	400,000	325,000	325,000	0	0.00%
01-310-210 Earned Income Tax	3,248,537	3,400,000	3,400,000	3,450,000	50,000	1.47%
01-310-410 Local Services Tax	158,460	153,000	158,500	158,500	0	0.00%
Subtotal (310) Act 511 Taxes:	3,793,708	3,953,000	3,883,500	3,933,500	50,000	1.29%
<u>(321) Franchise Fees</u>						
01-321-800 Franchise Fee - Comcast	111,793	110,000	108,000	106,000	-2,000	-1.85%
01-321-801 Franchise Fee - SBA	19,960	19,960	20,639	21,200	561	2.72%
01-321-802 Franchise Fee - Verizon	120,716	118,000	112,000	110,000	-2,000	-1.79%
Subtotal (321) Franchise Fees:	252,469	247,960	240,639	237,200	-3,439	-1.43%
<u>(331) Fines</u>						
01-331-000 Court-District Magistrate	24,192	26,000	30,000	26,000	-4,000	-13.33%
01-331-100 State Police Fines/Penalties	5,017	5,500	5,000	5,000	0	0.00%
01-331-120 Ordinance Violations	150	500	900	5,000	4,100	455.56%
01-331-125 False Alarm Fines/Residential	175	500	525	525	0	0.00%
01-331-130 False Alarm Fines/Commercial	13,200	18,000	20,000	18,000	-2,000	-10.00%
Subtotal (331) Fines:	42,734	50,500	56,425	54,525	-1,900	-3.37%
<u>(341) Interest Earnings</u>						
01-341-000 Interest Earnings	3,005	4,800	8,000	50,000	42,000	525.00%
01-341-106 Interest - PLGIT	37,762	80,000	210,000	150,000	-60,000	-28.57%

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	6,000	15,000	9,000	150.00%
01-341-700	Interest on Dev Reimbursement	-	100	80	50	-30	-37.50%
Subtotal (341) Interest Earnings:		46,508	89,900	224,080	215,050	-9,030	-4.03%
<u>(342) Rents and Royalties</u>							
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	17,800	18,724	924	5.19%
01-342-220	Oakbourne Mansion Events	27,831	28,500	40,000	40,000	0	0.00%
01-342-240	Tower Lease - Oakbourne	39,737	40,886	40,929	41,000	71	0.17%
01-342-250	Garage Lease - American Twr	38,326	39,000	39,476	40,660	1,184	3.00%
Subtotal (342) Rents & Royalties:		132,644	135,786	141,705	149,884	8,179	5.77%
<u>(343) Realized Gain/Loss</u>							
01-343-000	Realized Gains/Losses	(65,048)				0	0.00%
Subtotal (343) Realized Gain/Loss:		(65,048)	-	-	-	0	0.00%
<u>(355) State Shared Revenues</u>							
01-355-010	PURTA Monies	6,412	6,500	6,500	6,600	100	1.54%
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	75,000	75,000	0	0.00%
Subtotal (355) State Shared Revenues:		180,146	181,700	179,751	181,800	2,049	1.14%
<u>(361) Twp Sales/Charges for Svcs</u>							
01-361-300	Zoning/Subdivision/Dev Fees	870	500	500	500	0	0.00%
01-361-330	Board of Supv Hearing Fee/CU	2,500	2,500	10,000	2,500	-7,500	-75.00%
01-361-340	Hearing Fees/ZHB	11,050	8,500	8,500	7,500	-1,000	-11.76%
01-361-350	ZHB Additional Fees	1,483	1,000	2,200	1,000	-1,200	-54.55%
01-361-555	Miscellaneous Sales	106	100	750	100	-650	-86.67%
01-361-600	Tax Certification Fees	17,104	20,000	17,500	17,500	0	0.00%
01-361-601	Tax NSF Fee	175	140	70	70	0	0.00%
Subtotal (361) Twp Sales/Charges for Svcs:		33,288	32,740	39,520	29,170	-10,350	-26.19%

General Fund Revenue

		2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed	\$ Variance 2023-2024	% Variance 2023-2024
(362) Protective Inspection Fees							
01-362-110	Police Reports-Background Checks	125	500	200	200	0	0.00%
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	62,000	0	0.00%
01-362-420	Commercial Building Permits	17,249	40,000	40,000	40,000	0	0.00%
01-362-423	HVAC Permit	8,731	8,000	8,000	8,000	0	0.00%
01-362-424	Demolition Permit	824	500	500	500	0	0.00%
01-362-425	Solar Building Permit	4,423	2,000	1,000	1,000	0	0.00%
01-362-430	Plumbing Permit	1,817	1,600	1,600	1,600	0	0.00%
01-362-435	Annual Plumbing License	2,370	1,700	1,700	1,700	0	0.00%
01-362-450	U&O Permit - Residential Resale	9,143	10,000	9,500	9,500	0	0.00%
01-362-451	U&O Permit - Reinspection Resale	4,956	5,000	1,000	4,500	3,500	350.00%
01-362-452	U&O Permit - Commercial	-	500	2,000	500	-1,500	-75.00%
01-362-453	Twp U&O Administrative Fee	1,508	1,500	1,500	1,500	0	0.00%
01-362-454	Twp Permit Admin Fee	33,606	40,000	35,000	35,000	0	0.00%
01-362-455	CO Fees Collected	356	10,000	3,000	3,000	0	0.00%
01-362-460	Pool Permits	5,378	4,500	3,500	4,000	500	14.29%
01-362-461	Shed Permits	1,250	1,000	1,000	1,000	1,000	0.00%
01-362-462	Roof Permits	4,000	2,000	2,400	2,000	-400	-16.67%
01-362-464	Fence Permits	1,750	2,000	1,500	1,750	250	16.67%
01-362-465	Deck Permits	5,370	4,000	4,000	4,000	0	0.00%
01-362-470	Sign Permits	703	1,500	500	800	300	60.00%
01-362-475	Zoning Permits	50	150	500	300	-200	-40.00%
01-362-480	Highway Occupancy Permits	21,034	12,300	16,000	14,000	-2,000	-12.50%
01-362-481	E&S Permit	7,922	7,500	5,000	6,000	1,000	20.00%
01-362-482	SWM BMP Inspection Fees		-	1,500	1,500	0	0.00%
01-362-485/486	Solicitor Fee/Mo & Annual	720	1,500	750	750	0	0.00%
01-362-490	Miscellaneous Permits		500	500	-	-500	-100.00%
01-362-500	On-Lot Assessment Fees	39,290	39,000	39,000	39,000	0	0.00%
Subtotal (362) Protective Insp. Fees:		259,839	273,050	243,750	244,700	950	0.39%
(364) Sanitation Fees							
01-364-600	Delinquent On-Lot Collections	581	250	150	150	0	0.00%
Subtotal (364) Sanitation Fees		581	250	150	150	0	0.00%

General Fund Revenue

		2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed	\$ Variance 2023-2024	% Variance 2023-2024
(367) Recreation Program Fees							
01-367-250	Community Garden Fees	1,875	1,875	1,700	1,700	0	0.00%
Subtotal (367) Recreation Program Fees:		1,875	1,875	1,700	1,700	0	0.00%
(387) Contribution/Donation/Pvt Source							
01-383-130	Special Assessment-Aqua in Lieu Of	70,448	145,000	261,462	-	-261,462	-100.00%
01-383-200	Fee-In-Lieu of trees - Sawmill Court			17,600			
01-387-100	Contribution/Donation-Private	4,700	5,000	4,200		-4,200	-100.00%
Subtotal (387) Contributions/Etc:		75,148	150,000	283,262	-	-283,262	-100.00%
(391) Proceeds of Fixed Asset Sales							
01-391-100	Sale of an Asset	0	20,000	42,000		-42,000	-100.00%
01-391-300	Insurance Co Claim Payment	27,176	-	19,134	-	-19,134	-100.00%
Subtotal (391) Proceeds of Fixed Asset Sales:		27,176	20,000	61,134	-	-61,134	-100.00%
(392) Interfund Operating Transfers							
01-392-040	Transfer from Open Space Fund	-	-	-	5,050,000	0	100.00%
Subtotal (392) Interfund Operating Transfers:		-	-	-	5,050,000	5,050,000	100.00%
(395) Refunds & Reimbursements							
01-395-001	Refunds of Prior Yr Expense			10,535	10,000		
01-395-100	Misc Refunds/Reimbursements	14,324	12,000	1,000	1,000	0	0.00%
01-395-210	Reimbursement/Newsletter/AJB	9,518	-	-	-	0	0.00%
01-395-220	Reimbursement/AmTower Electric	5,880	9,000	7,000	8,000	1,000	14.29%
01-395-230	Reimbursement/Joint Ownership	35,989	30,500	15,392	10,000	-5,392	-35.03%
01-395-235	TelventSateliteSvc-E.Goshen	2,016	2,200	2,196	2,300	104	4.74%
01-395-240	Reimburse/WEGO Maint/Diesel	5,064	5,200	4,000	4,000	0	0.00%
01-395-250	Reimbursed RE Taxes	11,603	12,000	11,603	11,603	0	0.00%
01-395-265	Capital One - Prior Year Credit			76,777	-		
01-395-257	Reimbursement - WEGO Bldg Ins.	9,607	9,800	10,699	11,000	301	2.81%
01-395-700	Developers Reimbursements	25,694	25,000	6,000	7,500	1,500	25.00%

General Fund Revenue

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed	\$ Variance 2023-2024	% Variance 2023-2024
Subtotal (395) Refunds/ Reimbursements	119,695	105,700	145,202	65,403	-79,799	-54.96%
<u>(399) Fund Balance - Reserve Appropriation</u>				370,910		
Total General Fund Revenue:	8,327,761	8,183,286	8,374,819	13,415,347	5,040,528	60.19%

General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<u>(400) Legislative (Governing) Body</u>							
01-400-100	Legislative	9,750	9,750	9,750	9,750	0	0.00%
01-400-161	FICA	605	605	605	605	0	-0.08%
01-400-162	Medicare Employer	141	141	141	141	0	0.27%
01-400-200	Legislative Body Expenses	4,833	4,000	2,500	4,000	1,500	60.00%
01-400-300	IT-Networking BOS	-	500		500	500	100.00%
01-400-320	IPAD- Pomerantz	149	200	165	200	35	21.21%
01-400-330	IPAD- Foster	340	200	400	225	-175	-43.75%
01-400-340	IPAD- S. Yaw	162	200	165	200	35	21.21%
Subtotal (400) Legislative Body:		15,979	15,596	13,726	15,621	1,895	13.81%
<u>(401) Professional Staff</u>							
01-401-100	Admin Manager	98,532	120,400	105,527	125,216	19,689	18.66%
01-401-110	Professional Staff	156,059	196,800	194,893	184,170	-10,723	-5.50%
01-401-120	On Lot Management Staff	39,969	45,300	51,855	26,472	-25,383	-48.95%
01-401-161	FICA	23,064	23,188	22,585	21,443	-1,142	-5.06%
01-401-162	Medicare Employer	5,394	5,423	5,282	5,015	-267	-5.06%
01-401-163	PA UC Employer	1,467	600	600	600	0	0.00%
Subtotal (401) Professional Staff:		324,485	391,711	380,742	362,916	-17,826	-4.68%
<u>(402) Financial Administration</u>							
01-402-311	Auditing Service	14,860	15,200	15,310	15,800	490	3.20%
Subtotal (402) Financial Administration:		14,860	15,200	15,310	15,800	490	3.20%
<u>(403) Tax Collection</u>							
01-403-000	Tax Collection	238	250	250	250	0	0.00%
01-403-210	Office Supplies-Tax Dept	270	500	500	500	0	0.00%
01-403-305	Tax Collection Committee Budget	528	530	508	530	22	4.33%
01-403-310	EIT Tax Commission	39,151	38,000	38,000	38,000	0	0.00%
01-403-315	EIT/LST Advanced Costs	3,701	1,400	1,300	1,400	100	7.69%
01-403-320	LST Tax Commission	3,152	3,000	2,900	3,000	100	3.45%
01-403-325	Postage -Tax Dept	2,131	2,500	2,600	2,600	0	0.00%
01-403-342	Tax Bills Processing/Printing	415	650	398	650	252	63.32%
Subtotal for (403) Tax Collection:		49,586	46,830	46,456	46,930	474	1.02%

General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
(404) Legal Services							
01-404-310	Solicitor	52,810	75,000	60,000	75,000	15,000	25.00%
01-404-400	Legal Fees Due from Developer	(8,222)	5,000	2,500	2,500	0	0.00%
01-404-451	Crebilly Farm Acquisition Legal Fees	22,373	30,000	14,741	-	-14,741	-100.00%
Subtotal for (404) Legal Services:		66,960	110,000	77,241	77,500	259	0.34%
(405) Administrative Staff							
01-405-110	Office/Clerical Staff	48,960	61,600	60,000	88,138	28,138	46.90%
01-405-115	PT Accounts Payable Clerk	17,733	16,400	18,500	17,042	-1,458	-7.88%
01-405-161	FICA	4,526	5,549	5,611	7,761	2,150	38.32%
01-405-162	Medicare Employer	1,059	1,298	1,312	1,815	503	38.32%
01-405-163	PAUC Employer	839	400	200	400	200	100.00%
01-405-180	Office/Clerical Overtime	13,716	11,500	12,000	10,000	-2,000	-16.67%
Subtotal for (405) Administrative Staff:		86,832	96,747	97,623	125,156	27,533	28.20%
(406) General Government Admin							
01-406-000	General Gov Administration	143	500	500	500	0	0.00%
01-406-050	Drug Testing	1,970	1,000	1,000	1,000	0	0.00%
01-406-210	Office Supplies - Admin	8,199	8,300	8,300	8,300	0	0.00%
01-406-230	Office Postage	4,015	4,636	4,636	4,636	0	0.00%
01-406-240	General Operating Expenses	8,626	8,516	8,500	8,516	16	0.19%
01-406-260	Minor Equipment	1,150	4,800	4,800	4,800	0	0.00%
01-406-270	Phone System Upgrade	17,556	-	11,741	-	-11,741	-100.00%
01-406-320	Communication/Tele-Wireless	9,033	8,500	9,200	8,500	-700	-7.61%
01-406-325	EE Meal Reimbursement	328	500	400	500	100	25.00%
01-406-330	Mileage/Tolls	457	1,000	700	1,000	300	42.86%
01-406-335	Admin Vehicle/Repairs	1,153	1,500	1,500	1,500	0	0.00%
01-406-340	Newsletter	22,630	23,000	23,000	23,000	0	0.00%
01-406-341	Advertising	10,024	9,000	9,000	9,000	0	0.00%
01-406-342	Printing	155	200	150	200	50	33.33%
01-406-370	Equipment Repair/Maintenance	2,520	3,000	2,500	3,000	500	20.00%
01-406-380	Equipment Rental	2,052	2,600	2,100	2,600	500	23.81%
01-406-420	Membership/Dues/Subscriptions	8,673	8,700	8,700	8,700	0	0.00%
01-406-460	Training & Information	2,884	3,000	3,000	3,000	0	0.00%
01-406-510	Honorarium & Gifts	98	1,000	1,000	1,000	0	0.00%
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%

General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
01-406-603	On-Lot Program Postage	912	800	1,620	800	-820	-50.62%
01-406-604	On-Lot Program Office Equipment	360	500	-	500	500	100.00%
01-406-740	Capital Purchases	-	6,000	-		0	0.00%
Subtotal for (406) General Gov't Admin:		104,197	98,152	103,447	92,152	-11,295	-10.92%
(407) IT - Networking Services							
01-407-215	Computer Hardware Svc/Supply	11,807	25,000	25,000	25,000	0	0.00%
01-407-218	Square 9 Filing System	1,029	1,200	1,200	1,200	0	0.00%
01-407-220	Enterprise Software Maintenance	9,686	20,000	12,000	20,000	8,000	66.67%
01-407-270	ArcGIS & On-Line Permitting Programs		16,500	1,500	1,500		
01-407-320	Phone System Maintenance	95	500	500	500		
01-407-325	Garage Computer Services	299	500	1,000	1,000	0	0.00%
01-407-330	Garage IPAD	324	400	325	400	75	23.08%
01-407-400	Web Site Programming	385		6,500		-6,500	-100.00%
01-407-480	Internet Fees	5,438	5,700	5,522	5,700	178	3.22%
Subtotal for (407) IT - Networking Services		29,063	69,800	53,547	55,300	1,753	3.27%
(408) Engineering							
01-408-313	Engineering Services	10,269	25,000	27,000	28,000	1,000	3.70%
01-408-314	Special Engr-NPDES MS4 Permit Svcs	36,431	52,000	40,000	50,000	10,000	25.00%
01-408-315	Engineering-Road Program	45,178	75,000	50,000	55,000	5,000	10.00%
01-408-316	Inspection Services	-	3,000	1,500	1,500	0	0.00%
01-408-350	Municipal Traffic Engineering	2,595	6,500	4,000	7,500	3,500	87.50%
01-408-400	Engr Svc Due from Developer	6,145	5,000	2,000	2,000	0	0.00%
01-408-410	Engr. Insp Svc Due from Dev	-	1,000	200	200	0	0.00%
Subtotal for (408) Engineering:		100,618	167,500	124,700	144,200	19,500	15.64%
(409) General Government Buildings							
01-409-250	Repairs/ Maintenance Supplies	64	1,000	1,000	1,000	0	0.00%
01-409-361	Utilities - Admin	10,636	12,000	12,500	14,400	1,900	15.20%
01-409-366	Water/Supplies- Admin	1,265	2,000	2,000	2,000	0	0.00%
01-409-370	Repair/Maintenance Svcs	7,978	6,000	7,500	8,000	500	6.67%
01-409-420	Administration Building Exp	5,863	6,000	5,500	6,000	500	9.09%
01-409-430	Township Garage Exp	10,328	8,000	9,800	10,000	200	2.04%
01-409-431	PW Garage Utilities	18,263	20,000	19,000	22,000	3,000	15.79%
01-409-440	Oakbourne Mansion	22,244	23,000	24,000	26,000	2,000	8.33%

General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
01-409-445	Gatehouse at Oakbourne	13,726	10,000	5,000	10,000	5,000	100.00%
01-409-730	Capital Expense - Admin Bldg	10,654	10,000	30,000	5,000	-25,000	-83.33%
01-409-735	Capital Expense - PW Garage	-	18,000	17,500	5,000	-12,500	-71.43%
01-409-740	Capital Expense - Mansion	9,400	48,000	48,000	5,000	-43,000	-89.58%
01-409-750	Capital Purchase-Minor Equipment	-	10,000		5,000	5,000	100.00%
Subtotal for (409) General Gov't Bldgs:		110,422	174,000	181,800	119,400	-62,400	-34.32%
<u>(410) Public Safety - Police</u>							
01-410-010	Police Department - Budget V-5	3,200,491	3,468,876	3,468,876	3,964,796	495,920	14.30%
01-410-200	Police Building Property Insurance	9,607	10,000	9,607	10,600	993	10.34%
01-410-310	Police Staffing Study		50,000	-			
01-410-610	Police Bldg Capital Reserve Account	20,600	21,100	21,100	21,650	550	2.61%
01-492-200	Debt Service-Police Building	144,000	132,062	132,062	ends Dec 2023	0	0.00%
Subtotal (410) Public Safety - Police:		3,374,698	3,682,038	3,631,645	3,997,046	365,401	10.06%
<u>(411) Public Safety - Fire</u>							
01-411-115	Fire Inspector		1,800	800	1,900	1,100	137.50%
01-411-161	Fire Inspector Fica Tax		112	50	118	68	137.50%
01-411-162	Fire Inspector Medicare Tax		26	12	28	16	137.50%
01-411-163	Fire Inspector UC			10	20	10	100.00%
01-411-238	Fire Inspector Clothing/Uniforms				2,762	2,762	100.00%
01-411-360	Fire Hydrant Rentals	72,729	77,500	77,800	78,000	200	0.26%
01-411-370	Fire Equip Repair/Maintenance	-	1,000	800	1,000	200	25.00%
01-411-450	Alarm System Contract	1,199	2,700	2,700	2,700	0	0.00%
01-411-455	Alarm System Contract-PW Garage	2,606	3,000	2,800	3,000	200	7.14%
01-411-510	Volunteer EMT Credit				7,500	7,500	100.00%
01-411-531	Contribution - WC Borough	108,656	108,656	108,656	116,010	7,354	6.77%
01-411-532	Contribution - Goshen Fire Co	120,000	126,000	126,000	177,000	51,000	40.48%
01-411-533	EGoshen Fire - Workers Comp	7,262	7,500	6,702	7,500	798	11.91%
01-411-534	Good Fellowship Ambulance	30,000	46,000	46,000	56,000	10,000	21.74%
01-411-535	Firemans Foreign Fire Ins Prem	99,757	100,000	98,051	100,000	1,949	1.99%
Subtotal (411) Public Safety -Fire:		442,209	474,294	470,380	553,537	83,157	17.68%
<u>(413) Building & Code Enforcement</u>							
01-413-200	BCO - Contracted Services	0	2,000	1,000	1,000	0	0.00%
01-413-250	Residential Review/Insp Services	113,931	120,000	80,000	100,000	20,000	25.00%

General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
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	55,000	55,000	0	0.00%
01-413-451	U&O Permit - Residential Resales	10,920	10,500	11,000	11,000	0	0.00%
01-413-452	U&O Permit - Commercial Resales	65	3,000	1,500	1,500	0	0.00%
Subtotal (413) Building & Code Enforcement:		159,296	192,500	149,500	169,500	20,000	13.38%
<u>(414) Planning and Zoning</u>							
01-414-100	Planning/Zoning Wages	950	2,000	1,200	1,200	0	0.00%
01-414-161	PC/Zoning FICA	59	124	74	74	0	0.00%
01-414-162	PC/Zoning Medicare	14	29	17	17	0	0.00%
01-414-240	Planning Commission Gen Expense	7,014	7,500	7,500	7,500	0	0.00%
01-414-313	Planning Commission Consultants	40	1,000	5,000	5,000	0	0.00%
01-414-461	Supervisor Hearings	4,869	5,000	1,000	1,000	0	0.00%
01-414-462	Zoning Hearing Board Hearings	13,896	12,000	12,000	12,000	0	0.00%
01-414-463	Zoning Ordinance Revisions/Consult	-	-	3,000	5,000	2,000	66.67%
01-414-465	Advertising - ZHB/CU/PC	5,568	6,000	5,500	6,000	500	9.09%
Subtotal (414) Planning and Zoning:		32,410	33,653	35,292	37,792	2,500	7.08%
<u>(415) Emergency Management</u>							
01-415-310	EM Services	-	150	-	150	150	100.00%
01-415-320	EM Equipment	-	150	-	150	150	100.00%
01-415-330	EM Training	-	250	-	250	250	100.00%
Subtotal (415) Emergency Management:		-	550	-	550	550	100.00%
<u>(419) Public Safety - Other</u>							
01-419-100	CC SPCA Contract	1,739	1,792	1,791	1,845	54	3.02%
01-419-150	Animal Acquisition/Call for Service Fee	1,567	1,000	1,000	1,000	0	0.00%
01-419-200	SPCA Stray Boarding	2,570	2,800	3,000	3,000	0	0.00%
01-419-300	PA Criminal Record Check	396	600	400	400	0	0.00%
Subtotal (419) Public Safety - Other:		6,272	6,192	6,191	6,245	54	0.87%
<u>(430) Public Works Department</u>							
01-430-100	Public Works Roadmaster	67,859	80,900	80,900	99,100	18,200	22.50%
01-430-110	Public Works Staff	195,340	265,914	190,000	222,839	32,839	17.28%
01-430-115	Public Works PT & Seasonal	5,832	16,000	6,000	24,600	18,600	310.00%

General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
01-430-161	FICA	23,119	29,127	22,934	29,796	6,862	29.92%
01-430-162	Medicare Employer	5,407	6,812	5,364	6,968	1,605	29.92%
01-430-163	PAUC Employer	3,196	1,000	1,000	1,000	0	0.00%
01-430-180	PW Overtime	1,414	5,500	3,000	5,500	2,500	83.33%
01-430-210	Office Supplies - PW	938	1,000	1,000	1,000	0	0.00%
01-430-215	Garage Computer Svc/Supplies	316	800	800	800	0	0.00%
01-430-220	Garage Telephone Svcs	3,694	5,000	4,000	5,000	1,000	25.00%
01-430-240	General Expense - Public Works	2,710	3,500	3,500	3,500	0	0.00%
01-430-241	Uniforms - Public Works	2,109	3,600	3,600	3,600	0	0.00%
01-430-250	General Supplies - PW	5,625	5,000	5,000	5,000	0	0.00%
01-430-260	Tool & Equip Purchases - PW	316	11,000	11,000	3,000	-8,000	-72.73%
01-430-300	Vehicle Maintenance -PW	46,282	37,000	37,000	37,000	0	0.00%
01-430-310	PW Vehicle Repair/Ins Claim					0	#DIV/0!
01-430-330	PW Vehicle Operation - FUEL	16,531	30,000	26,000	30,000	4,000	15.38%
01-430-370	Tool & Equipment Repair - PW	2,878	2,000	4,000	3,000	-1,000	-25.00%
01-430-371	Tool & Equipment Rental-PW	1,485	2,000	2,000	2,000	0	0.00%
01-430-460	PW Continuing Ed (CDL)	249	-	-	2,000	2,000	100.00%
Subtotal (430) Public Works Department:		385,299	506,153	407,097	485,703	78,606	19.31%
(432) Winter Maintenance							
01-432-110	Winter Maintenance	8,040	15,000	5,000	16,000	11,000	220.00%
01-432-180	Winter Maintenance OT	14,398	20,000	2,000	20,000	18,000	900.00%
01-432-250	Snow Removal - Materials	37,086	65,000	20,000	55,000	35,000	175.00%
01-432-300	Snow Removal - Misc Exp		10,800	-		0	0.00%
Subtotal (432) Winter Maintenance:		59,524	110,800	27,000	91,000	64,000	237.04%
(433) Traffic Control							
01-433-300	Traffic Control Devices		0	0	0	0	0.00%
01-433-301	Street Signs, Lines, Markings	50,289	35,000	35,000	35,000	0	0.00%
01-433-305	Traffic Signals - Misc Exp		3,000	1,000	3,000	2,000	200.00%
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	12,000	35,000	23,000	191.67%
01-433-375	Traffic Signal - Rt 352 & Rt 926		-	-	-	0	0.00%
01-433-450	Traffic Signals - Contract Svc	2,448	3,500	2,448	3,500	1,052	42.97%
Subtotal (433) Traffic Control:		67,278	81,000	54,448	81,000	26,552	48.77%

General Fund Expenditures

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<u>(434) Street Lighting</u>						
01-434-360 Street Lights - Electricity	1,426	1,600	1,500	1,800	300	20.00%
Subtotal (434) Street Lighting:	1,426	1,600	1,500	1,800	300	20.00%
<u>(436) Storm Sewers and Drains</u>						
01-436-000 Storm Sewers and Drains	-				0	0.00%
01-436-450 Drainage	9,074	5,000	5,000	5,000	0	0.00%
Subtotal (436) Drainage:	9,074	5,000	5,000	5,000	0	0.00%
<u>(437) Tools & Machinery</u>						
01-437-370 Tool/Machinery - Maint/Repair	533	3,000	3,000	3,000	0	0.00%
01-437-725 Backhoe Expenses	1,786	4,000	4,000	4,000	0	0.00%
01-437-740 Major Equipment Purchase	84,200	106,000	105,335	-	0	0.00%
01-437-750 Minor Equip Purchase-PW	-	3,000	3,000	3,000	0	0.00%
Subtotal (437) Tools & Machinery:	140,624	116,000	115,335	10,000	-105,335	-91.33%
<u>(438) Road & Bridge Maintenance</u>						
01-438-250 Highway Material - Public Work	546	3,500	3,500	3,500	0	0.00%
01-438-251 Road Repair - Public Works	1,522	1,800	1,800	1,800	0	0.00%
01-438-380 Rental Equipment - Public Work	164	500	500	500	0	0.00%
01-438-451 PA One Call System	526	1,000	1,000	1,000	0	0.00%
01-438-452 Satellite Subscription Service	4,032	4,100	4,392	4,600	208	4.74%
Subtotal (438) Rd & Bridge Maintenance:	6,789	10,900	11,192	11,400	208	1.86%
<u>(439) Highway Construction</u>						
01-439-100 Street Construction	364,228	350,000	350,000	375,000	25,000	7.14%
01-439-200 Stormwater Repairs	-				0	0.00%
Subtotal (439) Highway Construction:	364,228	350,000	350,000	375,000	25,000	7.14%
<u>(446) Stormwater Management/MS4 Requirements</u>						
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	1,920	1,920		
Subtotal (446) Stormwater Management	2,744	4,420	4,420	4,420	0	0.00%

General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
(450) Historical Commission							
01-450-000	Historical Commission Expenses	80	2,500	2,500	2,000	-500	-20.00%
01-450-050	Historical Markers/Interpretive Signage				5,000	5,000	100.00%
01-450-100	Minnaci Property	5,210	-	-		0	0.00%
01-450-200	Huey Property Maintenance		-	-		0	0.00%
Subtotal (450) Historical Commission		5,290	2,500	2,500	7,000	4,500	180.00%
(451) Cultural & Recreation Administration							
01-451-000	Park & Recreation Commission	2,892	2,000	5,000	6,000	1,000	20.00%
01-451-100	Westtown Day	3,909	10,000	10,000	10,000	0	0.00%
01-451-112	Recreation Coordinator				30,000	30,000	100.00%
01-451-247	Recreation Activities				10,000	10,000	100.00%
Subtotal (451) Park & Recreation:		6,802	12,000	15,000	56,000	41,000	273.33%
(454) Township Parks							
01-454-110	Park/Recreation Employees	38,148	66,478	83,000	92,538	9,538	11.49%
01-454-240	General Park Expense	9,259	5,000	5,000	5,000	0	0.00%
01-454-250	Park Supplies	3,339	4,000	3,500	7,000	3,500	100.00%
01-454-251	Special Park Projects	712	20,000	20,000	5,000	-15,000	-75.00%
01-454-260	Park Tool & Equip Purchase		1,500	1,500	1,500	0	0.00%
01-454-361	Park Restroom Utilities				3,600		
01-454-370	Park Equip Repair & Operat	75	2,000	2,000	2,000	0	0.00%
01-454-373	Park Restroom Maintenance				3,500		
01-454-380	Equipment Rental	10,800	6,500	6,500	6,500	0	0.00%
01-454-450	Parks - Lawn Maintenance	114	2,500	2,500	2,500	0	0.00%
01-454-500	Park Water Usage	311	1,800	311	1,800	1,489	478.78%
01-454-600	Community Garden - Shared Cost	2,391	3,000	2,500	3,000	500	20.00%
Subtotal (454) Township Parks:		65,148	112,778	126,811	133,938	7,127	5.62%

General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<u>(456) Libraries</u>							
01-456-000	Libraries	11,000	13,943	13,943	16,731	2,788	20.00%
Subtotal (456) Libraries:		11,000	13,943	13,943	16,731	2,788	20.00%
<u>(460) Community Development</u>							
01-460-100	Environmental Advisory Council	7,200	5,000	6,837	12,000	5,163	75.52%
Subtotal (460) Community Development		7,200	5,000	6,837	12,000		
<u>(461) Conservation of Natural Resources</u>							
01-461-000	Forestry Management	13,500	30,000	30,000	30,000	0	0.00%
01-461-313	Open Space (Crebilly Eng/Surv/Appraisal)	23,445	50,000	23,788	-		
01-461-330	Tyson Park Special Maintenance	4,975	7,500	7,500	7,500	0	0.00%
Subtotal (461) Conservation of Natural Resources:		41,920	87,500	61,288	37,500	-23,788	-38.81%
<u>(462) Community Develop Housing</u>							
01-462-000	Community Development	1,450	1,500	1,450	1,500	50	3.45%
Subtotal (462) Community Development:		1,450	1,500	1,450	1,500	50	3.45%
<u>(471) Debt Service - Principal</u>							
01-471-100	2022 PW F350 & F550 Loan Principal	16,916	34,594	34,594	35,636	1,042	3.01%
"	2023 International Dump/Plow 67-26		27,459	27,459	28,280	821	2.99%
Subtotal (471) Debt Service - Principal		16,916	62,053	62,053	63,916	1,863	3.00%
<u>(472) Debt Service - Interest</u>							
01-472-100	2022 PW F350 & F550 Loan Interest	2,706	4,650	4,650	3,608	-1,042	-22.40%
"	2023 International Dump/Plow 67-26		2,537	2,537	1,716	-821	-32.34%
Subtotal (471) Debt Service - Principal		2,706	7,187	7,187	5,324	-1,862	-25.91%

General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<u>(480) Miscellaneous</u>							
01-480-000	Miscellaneous Expenditures	650	500	500	500	0	0.00%
01-480-100	Bank Charges	2,378	400	7,500	6,000	-1,500	-20.00%
01-480-410	Release Agreement-ArborviewHOA				-	0	0.00%
Subtotal (480) Miscellaneous:		3,028	900	8,000	6,500	-1,500	-18.75%
<u>(484) Workers Compensation Insurance</u>							
01-484-354	Workers Compensation Insurance	34,959	40,000	21,183	23,300	2,117	9.99%
Subtotal (484) Workers Comp Insurance:		34,959	40,000	21,183	23,300	2,117	9.99%
<u>(486) Insurance and Benefits</u>							
01-486-100	General Liability Insurance	22,092	23,500	24,268	26,694	2,427	10.00%
01-486-150	Cyber Liability Insurance			10,692	11,761	1,069	10.00%
01-486-200	Admin Bldg Property Insurance	3,587	3,700	3,930	4,323	393	10.00%
01-486-210	PW Garage Property Ins	8,775	9,000	9,751	10,726	975	10.00%
01-486-220	Mansion/Park Property Ins	9,239	10,000	10,347	11,382	1,035	10.00%
01-486-230	Traffic Signal Property Ins	2,951	3,200	3,283	3,611	328	10.00%
01-486-240	Contractor Equip/Debris Remove	1,184	1,300	1,198	1,318	120	10.00%
01-486-250	Auto Physical Damage Property	6,597	6,800	7,776	8,554	778	10.00%
01-486-300	Automobile Liability Insurance	8,419	10,000	7,612	8,373	761	10.00%
01-486-310	Auto Insurance Claim/Deductible		3,000	7,124	7,836	712	10.00%
01-486-400	Public Officials Liability	11,726	12,500	12,812	14,093	1,281	10.00%
01-486-401	Bonds-Treasurer's/Other	3,486	3,800	1,739	1,913	174	10.00%
Subtotal (486) Insurance & Benefits:		78,056	86,800	100,532	110,585	10,053	10.00%
<u>(487) Employee Benefits</u>							
01-487-152	Employee(s) Benefits (Leaves)	115,609	99,000	125,000	90,000	-35,000	-28.00%
01-487-153	Insurance (Life,AD&D,LTD,STD)	12,773	14,100	14,000	21,215	7,215	51.54%
01-487-154	Dental Insurance (Empl)	6,019	8,200	5,750	5,040	-710	-12.35%
01-487-155	Vision Reimbursement	1,620	5,000	4,000	4,900	900	22.50%
01-487-156	Health/Hospital Insurance	48,343	78,000	67,500	113,880	46,380	68.71%
01-487-157	HRA - PrimePay	7,191	28,500	11,000	32,000	21,000	190.91%
01-487-158	HRA Plan Fees	1,058	1,600	1,729	1,750	21	1.21%
01-487-159	Healthcare Reimbursement	23,319	14,662	12,839	-	-12,839	-100.00%
01-487-160	Contribution to Pension (from State Aid)	56,593	72,000	60,000	75,000	15,000	25.00%
01-487-161	Cell Phone Reimbursement	800	1,200	800	800	0	0.00%

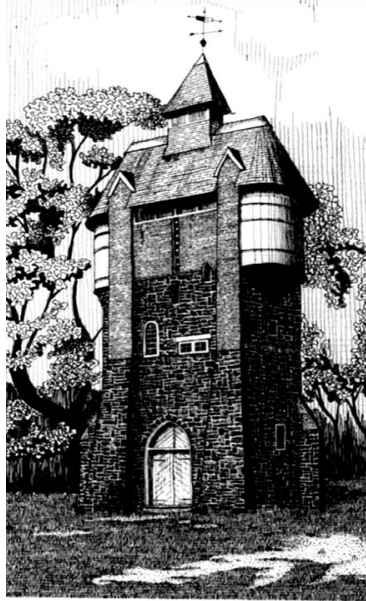
General Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
01-487-500	On-Lot Staff Insurance	1,685	500	1,300	500	-800	-61.54%
Subtotal (487) Employee Benefits:		275,011	322,762	303,918	345,085	41,167	13.55%
<u>(491) Refunds of Prior Year Revenues</u>							
01-491-010	RE Tax Refund	2,763	2,500	2,500	2,500	0	0.00%
01-491-013	Reimbursable Tax Payments	11,603	12,000	11,603	12,000	397	3.42%
01-491-090	State Aid-Pension Excess	16,595	5,000	1,899	-	-1,899	-100.00%
01-491-100	Miscellaneous Reimbursement	233	1,500	1,500	1,500	0	0.00%
Subtotal (491) Refunds of Prior Yr Revenues:		31,194	21,000	17,502	16,000	-1,502	-8.58%
<u>(492) Interfund Operating Transfers</u>							
01-492-019	Transfer to ARPA Fund	1,156,367	-			0	0.00%
01-492-020	Transfer to Capital Projects	16,000				0	0.00%
01-492-030	Transfer to Capital Reserve	180,000	180,000	180,000	180,000		0.00%
01-492-035	Transfer to Capital Future Reserve		50,000	50,000	50,000		0.00%
01-492-040	Transfer to Open Space Fund				5,050,000		
01-492-215	Transfer to Debt Svc/OBP Series 2022	110,000	264,000	264,000	264,000		
01-492-300	Transfer to Debt Svc /Series 2021	180,000	126,000	126,000	126,000	0	0.00%
01-492-400	Transfer to Capital Repl Reserve	25,000	26,728	26,728	\$ 25,000	-1,728	-6.47%
Subtotal (492) Interfund Operating Transfers:		1,667,367	646,728	646,728	5,695,000	5,048,272	780.59%
Total General Fund Expenditures		8,202,918	8,183,287	7,758,524	13,415,347	5,656,824	72.91%
Total GENERAL FUND Revenues:		8,327,761	8,183,286	8,374,819	13,415,347	5,040,528	60.19%
Total GENERAL FUND Expenditures:		8,202,918	8,183,286	7,758,524	13,415,347	5,656,824	72.91%
Total GENERAL FUND Balance		124,842	0	616,295	(0)		

Projected General Fund Year End Cash Balance **7,037,374** **6,666,463**

Westtown Township

2024 Open Space Fund DRAFT Budget



9/18/2023 DRAFT

Open Space Revenues and Expenditures

	2023 Adopted	2023 Year End Projection	2024 Proposed Budget
<i>Open Space Revenues</i>			40,466
<u>(301) Real Property Tax</u>			
04-301-110 RE Taxes - Electoral (0.21 mils)	169,290	165,000	336,000
04-301-400 RE Taxes - Delinquent			500
04-301-600 Interim Tax - Open Space		1,800	1,000
Subtotal (301) Real Property Tax	169,290	166,800	337,500
<u>(310) Act 511 Taxes</u>			
04-310-100 RE Transfer Tax (For Crebilly Sale Only)			103,049
04-310-210 EIT Taxes - Electoral (0.08%)	173,400	173,400	404,600
Subtotal (310) RE Tax	173,400	173,400	404,600
<u>(341) Interest Earnings</u>			
04-341-000 Interest Earnings	4,000	3,000	40,000
Subtotal (301) RE Tax	4,000	3,000	40,000
<u>(351) Federal Grants</u>			
04-351-080 Federal Land & Water Conservation Fund			6,000,000
Subtotal (351) Federal Grants	0	0	6,000,000
<u>(354) State Grants</u>			
04-354-080 State Grants			1,250,000
Subtotal (354) State Grants	0	0	1,250,000
<u>(357) County Grants</u>			
04-357-080 Chester County Open Space Progra	0	0	1,206,750

Open Space Revenues and Expenditures

	2023 Adopted	2023 Year End Projection	2024 Proposed Budget
Subtotal (357) County Grants	0	0	1,206,750
<u>(387) Contributions and Donations</u>			
04-387-080 Private Donations			4,219,350
Subtotal (387) Contributions and Donations	0	0	4,219,350
<u>(392) Interfund Transfers</u>			
04-392-010 Transfer from General Fund			5,050,000
Subtotal (393) Proceeds of Long Term Debt	0	0	5,050,000
<u>(393) Proceeds of Long Term Debt</u>			
04-393-110 Electoral Bond Revenue			7,575,000
04-393-130 Natural Lands Bridge Loan			3,000,000
Subtotal (393) Proceeds of Long Term Debt	0	0	10,575,000
Total Open Space Fund Revenues	346,690	343,200	29,083,200

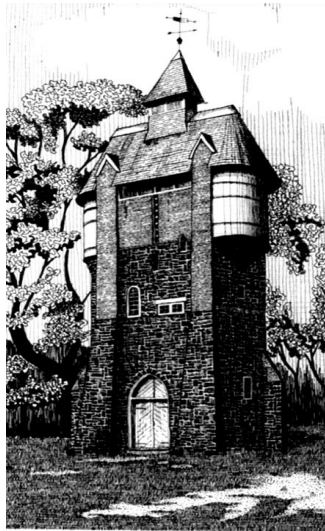
Open Space Revenues and Expenditures

	2023 Adopted	2023 Year End Projection	2024 Proposed Budget
<i>Open Space Fund Expenditures</i>			
<u>(403) Tax Collection</u>			
04-403-310 Open Space EIT Tax Commission	1,734	1,734	4,046
Subtotal (403) Tax Collection	1,734	1,734	4,046
<u>(461) Conservation of Natural Resources</u>			
04-461-310 Conservation Prof Services	0	121,000	
04-461-610 Cap Const - Demolition of Building/s			50,000
04-461-700 Land Acquisition	0	0	20,815,797
Subtotal (461) Conservation of Natural Reso	0	121,000	20,865,797
<u>(471) Debt Principal</u>			
04-471-000 Debt Principal			0
04-471-100 Crebilly Farm Family Assoc Loan Principal		180,000	1,771,812
Subtotal (471) Debt Principal	0	180,000	1,771,812
<u>(472) Debt Interest</u>			
04-472-000 Debt Interest			
Subtotal (472) Debt Interest	0		0
<u>(475) Debt Service</u>			
04-475-000 Fiscal Agent Fees			75,000
Subtotal (472) Debt Interest	0		75,000
<u>(492) Interfund Operating Transfers</u>			
01-492-010 Transfer to General Fund			5,050,000
04-492-023 Transfer to Debt Svc/Series 2024			248,400

Open Space Revenues and Expenditures

	2023 Adopted	2023 Year End Projection	2024 Proposed Budget
Subtotal (492) Interfund Operating Transfers	0		5,298,400
Total Open Space Fund Expenditures:	1,734	302,734	28,015,055
Total Open Space Fund Revenue	346,690	343,200	29,083,200
Total Open Space Fund Expenditures	1,734	302,734	28,015,055
Total Open Space Fund Balance	344,956	40,466	1,068,145
Projected General Fund Year End Cash Balance		40,466	1,108,611

Westtown Township
2024 Sewer Fund DRAFT Budget



9/18/2023 DRAFT

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	2,905,461		
<u>(341) Interest Earnings</u>						
08-341-000 Interest Earnings	3,705	3,000	10,000	50,000	40,000	400.00%
08-341-106 PLGIT Interest (WW)			25,000	20,000	-5,000	-20.00%
Subtotal (341) Interest Earnings	3,705	3,000	35,000	70,000	35,000	100.00%
<u>(361) Twp Sales/Charges for Service</u>						
08-361-601 UB Returned Check Fee	105	105	105	70	-35	-33.33%
<u>(364) Sanitation/Sewage Charges</u>						
08-364-110 Sewage Tapping Fee /WCC	-	0	0	0	0	0.00%
08-364-111 Sewage Tapping Fee/ W.Goshen	63,283	0	3,164	0	-3,164	-100.00%
08-364-115 Sewer Inspection-Residential	-	0	0	0	0	0.00%
08-364-120 Sewer User Fees Not Metered	2,478,237	2,516,000	2,480,000	2,483,280	3,280	0.13%
08-364-122 Sewer Fees-Club Swim Pool	1,640	1,640	1,640	1,640	0	0.00%
08-364-123 Sewer Fees-Pool Club House	1,640	1,640	1,640	1,640	0	0.00%
08-364-124 Commercial Sewer Fees Metered	294,167	290,000	290,000	290,000	0	0.00%
08-364-125 Westtown Sch Meter Usage	104,614	100,000	102,000	102,000	0	0.00%
08-364-130 Admin Fee WT Sch Pump Station	1,200	1,200	1,200	1,200	0	0.00%
08-364-135 Thornbury Twp CC Maint Fee	1,600	1,600	1,600	1,600	0	0.00%
08-364-500 Delinquent Sewer Collections	55,494	40,000	45,000	45,000	0	0.00%
Subtotal (364) Sanitation	3,001,875	2,952,080	2,926,244	2,926,360	116	0.00%

Sewer Fund Revenues

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<u>(395) Refunds & Reimbursements</u>						
08-395-100 Miscellaneous Refunds	0	500	250	250	0	0.00%
08-395-200 Miscellaneous Reimbursement	0	500	250	250	0	0.00%
08-395-700 Developers Reimbursements	0	500	250	250	0	0.00%
Subtotal (395) Refunds & Reimbursements:	0	1,500	750	750	0	0.00%
399 Reserve Appropriation		49,973		957,909		
Total Sewer Revenue	3,005,685	3,006,658	2,962,099	3,955,089	992,990	33.52%

Sewer Fund Expenditures

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
<u>(401) Executive</u>						
08-401-000 WW General Expense	0	500	500	500	0	0.00%
08-401-100 Wastewater Admin Wages	132,177	140,500	122,000	144,500	22,500	18.44%
08-401-161 FICA	8,151	8,711	7,564	8,959	1,395	18.44%
08-401-162 Medicare Employer	1,906	2,037	1,769	2,095	326	18.44%
08-401-163 PAUC Employer	764	400	250	250	0	0.00%
08-401-210 WW - Office Supplies	378	500	500	500	0	0.00%
08-401-241 WW - Training & Information	1,245	1,500	1,500	1,500	0	0.00%
Subtotal (401) Executive:	144,621	154,449	134,083	158,304	24,221	18.06%
<u>(404) Legal Services</u>						
08-404-310 WW Legal - WCC	0	1,000	0	1,000	1,000	100.00%
08-404-314 WW Legal - West Goshen	0	1,000	0	1,000	1,000	100.00%
08-404-500 WW Delinquent Collection Legal Fees	830	2,000	1,100	1,100	0	0.00%
Subtotal (404) Legal Services:	830	4,000	1,100	3,100	2,000	181.82%
<u>(406) General Government Admin</u>						
08-406-100 TMDL Coalition	2,229	2,500	2,300	2,500	200	8.70%
08-406-200 NPDEs Permit	1,000	5,000	3,000	3,000	0	0.00%
08-406-225 Daily Discharge Capacity Fee	660	700	715	725	10	1.40%
08-406-360 Municipay Credit Card Fees	8,773	8,000	9,700	10,000	300	3.09%
08-406-500 Chapter 302-WW Opr Cert Fee	165	300	165	175	10	6.06%
08-406-800 Aqua Sewer Billing Fee	373	380	380	380	0	0.00%
Subtotal (406) General Govt Admin:	13,201	16,880	16,260	16,780	520	3.20%
<u>(407) Networking Services</u>						
08-407-215 WW Computer/Svcs/Support	185	500	200	200	0	0.00%
Subtotal (407) Networking Services	185	500	200	200	0	0.00%
<u>(408) Engineering</u>						
08-408-000 WW Engineering - General	0	2,000	1,000	1,000	0	0.00%
08-408-313 WW Engineering-WCC	1,406	15,000	7,500	8,000	500	6.67%
08-408-314 WW Engineering - W.Goshen	0	5,000	2,500	5,000	2,500	100.00%
08-408-400 WW Engr Due From Developer	0	500		0	0	0.00%
Subtotal (408) Engineering:	1,406	22,500	11,000	14,000	3,000	27.27%
<u>(429) Wastewater Collection/Treatment</u>						

Sewer Fund Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
08-429-100	WW Plant Wages	181,152	272,500	170,000	204,750	34,750	20.44%
08-429-161	FICA	12,813	19,134	12,611	13,005	394	3.12%
08-429-162	Medicare Employer	2,997	4,475	2,949	3,469	520	17.63%
08-429-163	PAUC Employer	838	300	300	300	0	0.00%
08-429-172	Holiday Pay	8,144	12,000	10,800	11,300	500	4.63%
08-429-176	Employee(s) Benefits (Leaves)	13,869	16,000	15,000	15,600	600	4.00%
08-429-177	Sick Time	1,639	3,120	2,600	2,600	0	0.00%
08-429-180	Over Time	3,471	5,000	5,000	5,000	0	0.00%
08-429-240	Administration & Billing - WCC	7,611	8,000	7,500	8,000	500	6.67%
08-429-244	WW Supplies - WCC	23,379	6,000	6,000	6,000	0	0.00%
08-429-245	WW Supplies - Kirkwood Pump Station	0	500	500	500	0	0.00%
08-429-246	WW Supplies - Pleasant Gr Pump Station	0	1,000	1,000	1,000	0	0.00%
08-429-247	WW Supplies - Rustin Pump Station	0	1,000	1,000	1,000	0	0.00%
08-429-251	WW Supplies - WG	1,833	1,000	1,000	1,000	0	0.00%
08-429-260	WW Tool Purchases	0	500	500	500	0	0.00%
08-429-261	WW Tool/Equipment Rental	0	500	500	500	0	0.00%
08-429-320	WW Telephone	580	800	600	650	50	8.33%
08-429-345	Chapter 94 Report	8,736	10,500	9,000	10,500	1,500	16.67%
08-429-360	WW Utilities - WCC	46,394	50,000	50,200	54,000	3,800	7.57%
08-429-361	Utilities - Pleasant Grv Pump Station	10,537	15,000	11,000	12,000	1,000	9.09%
08-429-362	Utilities-Trellis Lane	2,571	3,000	3,000	3,300	300	10.00%
08-429-363	Utilities-Sage Lane	2,084	2,300	2,500	2,700	200	8.00%
08-429-364	Utilities-Ltl Shiloh Rd	366	400	380	450	70	18.42%
08-429-365	Utilities-ArborView Pump Station	2,725	3,000	3,000	3,300	300	10.00%
08-429-366	Utilities-Kirkwood Pump Station	3,272	3,800	3,700	4,100	400	10.81%
08-429-367	Utilities-Thorne @ Maple	366	400	380	450	70	18.42%
08-429-368	Utilities-Rustin PS	4,158	5,000	5,100	5,600	500	9.80%
08-429-373	Treatment - WG (Goose Creek)	299,222	300,000	333,000	346,000	13,000	3.90%
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	15,000	15,000	0	0.00%
08-429-379	Op & Maint - Rustin PS	13,598	10,000	12,000	12,000	0	0.00%
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	5,000	5,000	0	0.00%
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	0	0	0.00%
08-429-600	W.Goshen Sewer Capital Costs	13,986	15,000	34,133	15,000	-19,133	-56.05%
08-429-750	Equipment Purchase - WCC	22	3,000	0	2,000	2,000	100.00%

Sewer Fund Expenditures

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
08-429-750 F-450 Utility Truck WWTP	0	144,000	61,649	83,000	21,351	34.63%
08-429-750 Jet Trailer (used from EGT)		50,000	43,500	0	-43,500	
08-429-751 Equipment Purchase - WG	0	1,000	0	0	0	0.00%
Subtotal (429) WW Collection/Treatment:	953,264	1,323,729	1,094,302	1,116,252	21,950	2.01%
<u>(480) Miscellaneous</u>						
08-480-100 Miscellaneous Expenses	0	0	8,570	0	-8,570	-100.00%
Subtotal (480) Miscellaneous:	0	0	8,570	0	-8,570	-100.00%
<u>(484) Workers Compensation Insurance</u>						
08-484-100 Workers Compensation	11,653	14,000	7,061	7,770	709	10.04%
Subtotal (484) Workers Compensation Ins:	11,653	14,000	7,061	7,770	709	10.04%
<u>(486) Insurance and Benefits</u>						
08-486-100 WW General Liability Insurance	17,358	20,000	19,067	20,974	1,907	10.00%
08-486-200 WW Property Insurance	5,711	6,000	6,359	6,995	636	10.00%
08-486-300 WW Automobile Liability	4,346	5,000	5,075	5,582	507	10.00%
08-486-400 WW Public Officials Liability	7,818	8,500	8,541	9,395	854	10.00%
Subtotal (486) Insurance & Benefits:	35,233	39,500	39,042	42,947	3,904	10.00%
<u>(487) Employee Benefits</u>						
08-487-153 Insurance (Life,AD&D,LTD,STD)	7,755	8,600	7,710	4,173	-3,537	-45.88%
08-487-154 Dental Insurance (Empl)	875	2,300	450	1,000	550	122.22%
08-487-155 Vision Reimbursement	1,485	2,600	1,500	1,925	425	28.33%
08-487-156 Health/Hospitalization Insurance	41,485	68,000	66,192	89,038	22,846	34.51%
Subtotal (487) Employee Benefits:	51,601	81,500	75,852	96,136	20,284	26.74%
<u>(492) Interfund Operating Transfers</u>						
08-492-100 Transfer to Debt Svc/GO Series 2012	360,000	300,000	300,000	294,000	-6,000	-2.00%
08-492-180 Transfer To Capital Projects	0	0	0	1,182,000	1,182,000	100.00%
08-492-200 Transfer to Sewer Capital Reserve	360,000	360,000	360,000	360,000	0	0.00%
08-492-300 Transfer to Debt Svc/GO Series 2016	663,600	663,600	663,600	663,600	0	0.00%
Subtotal (492) Interfund Operating Transfers:	1,383,600	1,323,600	1,323,600	2,499,600	1,176,000	88.85%

Sewer Fund Expenditures

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
Total Sewer Fund Expenses	2,595,594	2,980,658	2,711,070	3,955,089	1,244,018	45.89%
Total SEWER FUND Revenues:	3,005,685	3,006,658	2,962,099	3,955,089		33.52%
Total SEWER FUND Expenditures:	2,595,594	2,980,658	2,711,070	3,955,089		45.89%
Total SEWER FUND Fund Balance	410,091	26,000	251,029	0		
Sewer Fund Projected Year End Cash Balance			2,905,461	1,947,553		

Westtown Township
2024 Refuse Fund DRAFT Budget



9/18/2023 DRAFT

Refuse Fund Revenues

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023 -2024
Refuse Beginning Cash Balance	664,939		780,939	714,988		
<u>(355) State Shared Revenues</u>						
09-355-020 DER Grant - Recycling	24,011	10,000	17,408	10,000	-7,408	-42.56%
Subtotal State Revenue	24,011	10,000	17,408	10,000	-7,408	-42.56%
<u>(364) Sanitation/Trash/Recycling Fee</u>						
09-364-300 Solid Waste Collection	1,051,415	1,318,812	1,305,000	1,305,000	0	0.00%
09-364-400 Delinquent UB Collections	23,780	17,000	22,000	19,000	-3,000	-13.64%
Subtotal (364) Trash/Recycling:	1,075,196	1,335,812	1,327,000	1,324,000	-3,000	-0.23%
<u>(395) Reimbursements</u>						
09-395-205 Hazard Waste Reimburse	1,563	1,500	1,500	1,500	0	0.00%
Subtotal Reimbursements	1,563	1,500		1,500	1,500	100.00%
<u>(399) FUND BALANCE</u>						
		121,714	69,251	209,278		
Total Refuse Revenue	1,100,770	1,469,026	1,413,659	1,544,778	131,119	9.28%

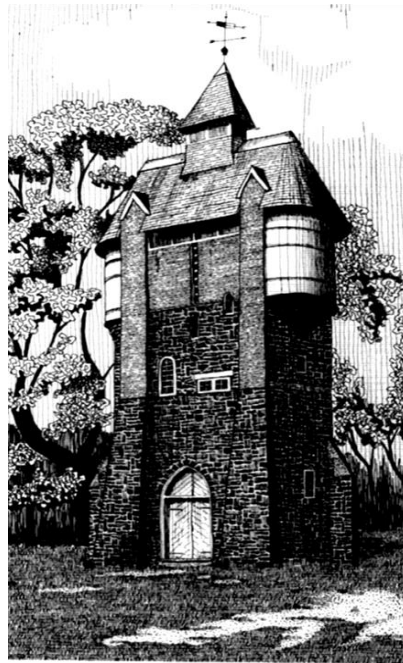
Refuse Fund Expenditures

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
(401) Refuse Wages						
09-401-100 Administration Refuse Payroll	107,239	119,300	113,000	122,140	9,140	8.09%
09-401-161 FICA	6,610	7,397	7,006	7,573		
09-401-162 MEDICARE EMPLOYER	1,546	1,730	1,639	1,771		
09-401-163 PAUC EMPLOYER	684	250	250	250	0	0.00%
Subtotal (401-487) Wages	116,079	128,676	121,895	131,734	9,839	8.07%
(404) Solicitor						
09-404-500 Delinquent Collection Legal Fees	830	2,000	1,200	1,200	0	0.00%
Subtotal (404) Solicitor	830	2,000	1,200	1,200	0	0.00%
(406) General Government Administration						
09-406-360 Municipay Credit Card Fees	8,773	8,500	8,700	8,800	100	1.15%
Subtotal (406) Gen Gov't Admin	8,773	8,500	8,700	8,800	100	1.15%
(426) Recycling						
09-426-100 Recycling - Special Projects	7,622	10,000	7,000	8,000	1,000	14.29%
Subtotal (426) Recycling:	7,622	10,000	7,000	8,000	1,000	14.29%
(427) Solid Waste Collect/Disposal						
09-427-100 Solid Waste Collect/Contracted	564,017	1,007,464	1,007,464	1,088,061	80,597	8.00%
09-427-120 Solid Waste Tipping Fees	255,428	272,850	260,500	265,000	4,500	1.73%
09-427-140 Solid Waste Collection/Gen	378	1,500	400	400	0	0.00%
09-427-150 Solid Waste UB & Postage	5,777	7,000	6,500	6,500	0	0.00%
09-427-300 Trash Service Credits			(3,300)		3,300	-100.00%
Subtotal (427) Solid Waste:	825,599	1,288,814	1,271,564	1,359,961	88,397	6.95%
(484) Workers Compensation Insurance						
09-484-100 Workers Compensation	10,363	11,500	6,536	7,200	664	10.16%
Subtotal (484) Workers Compensati	10,363	11,500	6,536	7,200		

Refuse Fund Expenditures

	2022 ACTUAL	2023 Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
(487) Employee Benefits						
09-487-153 Life, AD&D, LTD, STD Insurance	2,676	3,000	2,500	2,850	350	14.00%
09-487-154 Dental Insurance		711		750	750	100.00%
09-487-155 Vision Reimbursement	262	825	800	650	-150	-18.75%
09-487-156 Health/Hospitalization insurance	12,567	15,000	18,141	23,633	5,492	30.27%
Subtotal (487) Employee Benefits:	15,506	19,536	2,500	27,883	25,383	1015.32%
Total Solid Waste Collection Expenses	984,771	1,469,026	1,410,359	1,544,778	134,419	9.53%
Total Solid Waste Revenue	1,100,770	1,469,026	1,413,659	1,544,778	131,119	9.28%
Total Solid Waste Expenses	984,771	1,469,026	1,410,359	1,544,778	134,419	9.53%
Total Solid Waste Fund Balance	116,000	(0)	3,300	0		
Refuse Fund Projected Year End Cash Balance			714,988	505,711		

Westtown Township
2024 State Liquid Fuels Fund DRAFT Budget



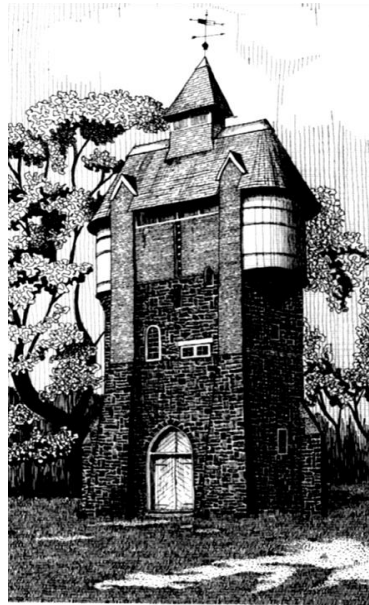
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**State Highway Aid Fund
Revenues and Expenditures**

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

Westtown Township

2024 Debt Service Fund DRAFT Budget



Debt Service Revenues

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

Debt Service Expenditures

	2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
(471) Debt Principal						
23-471-700 GO Bond 2021 Principal	1,190,000	1,210,000	1,210,000	975,000	-235,000	-19.42%
23-471-720 GO Bond 2022 Principal				130,000	130,000	100.00%
Subtotal (471) Debt Principal	1,190,000	1,210,000	1,210,000	1,105,000	-105,000	-8.68%
(472) Debt Interest						
23-472-700 GO Bond 2021 Interest	231,500	207,700	207,700	171,400	-36,300	-17.48%
23-472-720 GO Bond 2022 Interest	57,653	143,138	143,138	143,138	0	0.00%
Subtotal (472) Debt Interest	289,153	350,838	350,838	314,538	-36,300	-10.35%
(475) Miscellaneous/Fiscal Agent Fees						
23-475-300 Fiscal Agent Fees GO 2016	500	0			0	0.00%
23-475-400 Fiscal Agent Fees - GO2021		500	500	500	0	0.00%
23-475-720 Fiscal Agent Fees - GO2022		650	700	700	0	0.00%
Subtotal Miscellaneous	500	1,150	1,200	1,200	0	0.00%
Total Debt Svc Expenditures	1,479,653	1,561,988	1,562,038	1,420,738	-141,300	-9.05%
Total DEBT SERVICE FUND Revenues	1,581,199	1,608,292	1,615,745	1,604,000	-11,745	-0.73%
Total DEBT SERVICE FUND Expenditures	1,479,653	1,561,988	1,562,038	1,420,738	-141,300	-9.05%
Total DEBT SERVICE FUND Fund Balance	101,547	46,304	53,707	183,262		
DEBT SERVICE Fund Projected Year End Cash Balance			701,731	884,993		

Westtown Township

2024 Capital Reserve Fund DRAFT Budget



9/18/2023 Draft

Capital Reserves Revenue

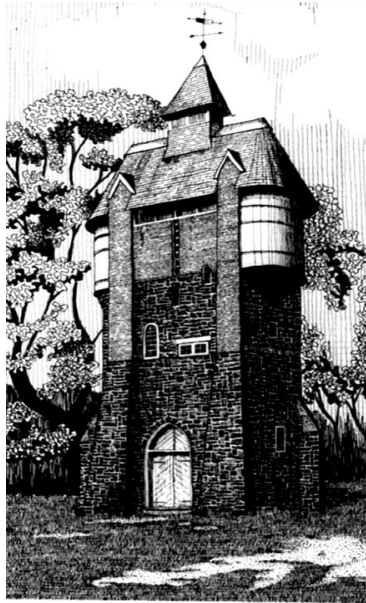
		2022 ACTUAL	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
Fund Balance		7,342,606		6,355,662	6,276,109		
(341) Interest Earnings							
30-341-000	Capital Reserve Investments	144	16,000	1,000	16,000	15,000	1500.00%
30-341-100	Capital Reserve Cash Acct	3,379	500	400	500	100	25.0%
30-341-200	Univest Bank MM Interest	57,648	30,000	30,000	30,000	0	0.0%
30-343-000	Realized Gains/Losses	(301)	0	(125)	0	125	-100.0%
Subtotal (341) Interest Earnings		60,871	46,500	31,275	46,500	15,225	48.7%
(380) Miscellaneous Revenue							
30-399-000	Fund Reserve Appropriation	0	237,087	237,087	37,256	-199,831	-84.3%
30-380-001	CR CC Rewards	16,000	20,000	0	0	0	0.0%
Miscellaneous Revenue		16,000	257,087	237,087	37,256	-199,831	-84.3%
(392) Interfund Transfers							
30-392-023	Transfer from Debt Service	0				0	0.00%
30-392-030	GF Capital Reserve	180,000	180,000	180,000	180,000	0	0.00%
30-392-080	Wastewater Capital Reserve	360,000	360,000	360,000	360,000	0	0.00%
30-392-300	Transfer from, GF (Capital Rsv)	25,000	50,000	25,000	50,000	25,000	100.00%
30-392-400	Transfer from GF- Infrastructure/Windfall	0	26,728		25,000	25,000	100.00%
Subtotal (392) Interfund Transfers		565,000	616,728	565,000	615,000	50,000	8.8%
Total Capital Reserve Revenue		641,871	920,315	833,362	698,756	-134,606	-16.2%

Capital Reserve Expenditures

		2022 ACTUAL	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
(475) Fiscal Agent Fees							
30-475-100	Fiscal Agent Fees	620	0			0	0.0%
30-480-200	Univest Bank Fees	0	0				
(492) Interfund Transfers							
30-492-018	Transfer to Capital Projects/WCC Sewer CIP	293,773	495,701	495,701	65,019	-430,682	-86.9%
30-492-018	Transfer to Capital Projects/WGSA CIP	800,000	242,614	242,614	261,289	18,675	7.7%
30-492-018	Transfer to Capital Projects/PG PS Design		35,000	35,000	0	-35,000	-100.0%
30-492-019	Transfer to Capital Projects/SoNew Bridge	0	0		0	2,800	4.9%
30-492-020	Transfer to Capital Projects/Parks/Admin	385,621			88,500	37,548	45.6%
"	Transfer to Capital Projects/Roads-Traffic Signals				104,000	0	0.0%
"	Transfer to Capital Projects/Oakbourne Mansion	16,400	50,000	57,200	60,000	0	0.0%
"	Transfer to CP/SWM-MS4 Projects	132,400	97,000	82,400	119,948	88,500	100.0%
Subtotal (492) Interfund Transfers		1,628,194	920,315	912,915	698,756	88,500	-24.1%
Total Capital Reserve Expenditures		1,628,814	920,315	912,915	698,756	-214,159	-24.1%
Total CAPITAL RESERVE Revenue		641,871	920,315	833,362	698,756	-134,606	-24.1%
Total CAPITAL RESERVE Expense		1,628,814	920,315	912,915	698,756	-214,159	-24.1%
Total CAPITAL RESERVE FUND BALANCE		(986,943)	0	(79,553)	0		
CAPITAL RESERVE Estimated Year End Cash Balance				6,276,109.10	6,238,853.10		

Westtown Township

2024 Capital Projects Fund DRAFT Budget



9/18/2023 DRAFT

Capital Projects Revenues

	2022 ACTUAL	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
Beginning Balance	546,477		546,477	1,315,080.28		
(341) Interest Earnings						
18-341-100 CP SE06 Int Earned	227	34	1,100	5,000	3,900	354.5%
18-341-300 CP Special Projects Int Earned	216	16	1,300	5,000	3,700	284.6%
	443	50	2,400	10,000		
(354) Capital & Operating Grants						
18-354-030 Green Light Go Grant (926/Shady Grove Way)				267,125	267,125	100.0%
18-354-070 Greenways, Trails & Recreation Grant (MPP)	0	100,000	100,000	210,000	110,000	110.0%
18-354-071 PECO GREEN REGION GRANT	10,000				0	0.0%
18-354-072 DCNR C2P2/NPS LWCF Grant		1,500,000	1,350,000	150,000	-1,200,000	-88.9%
18-354-080 CFA Watershed Restoration Grant (Sage Rd)		0	10,000		-10,000	-100.0%
	10,000	1,600,000	1,460,000	627,125	-1,100,000	-57.0%
(380) Miscellaneous Revenue						
18-380-001 Credit Card Rewards	16,000	0	10,213	10,000	-213	-2.1%
	16,000	0	10,213	10,000	-1,110,000	-2.1%
(391) Proceeds of Sale of Fixed Assets						
18-391-100 Sale of Fixed Assets	0	0		18,000	18,000	100.0%
	0	0	0	18,000	-2,210,213	100.0%
(392) Interfund Transfers						
18-392-020 Transfer from GF	16,000					
18-392-030 GF Reserves Transfer/MS4 Projects	132,400	97,000	47,000	119,948	72,948	155.2%
" GF Cap Res./Park Projects/Gov't Bldgs/Traffic/Equi	402,021	50,000	57,200	252,500	195,300	341.4%
18-392-080 Transfer From Reserve WW CIP-WGSTP	293,774	242,614	0	261,289	261,289	100.0%
" Cap Reserve Transfer/Sewer Capital Improvement	800,000	530,701	530,701	65,019	-465,682	-87.7%
18-392-085 WW Fund Transfer				1,182,000	1,182,000	100.0%
	1,644,195	920,315	634,901	1,880,756	1,245,855	196.2%
(399) Fund Balance				737,676		
Total Capital Projects Revenue	1,670,638	2,520,315	2,105,114	3,283,557	145,642	56.0%

Capital Projects Expenditures

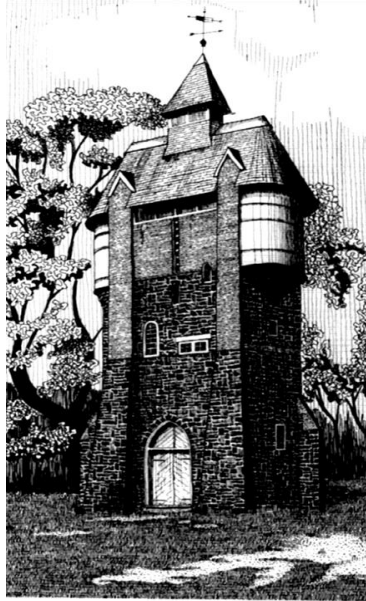
		2022 ACTUAL	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
(408) Engineering/Architecture/Landscape							
18-408-350	MS4 Engineering Services	39,831	47,000	47,000	0		
18-408-400	Pleasant Grove PS/Design Only	0	35,000	35,000	182,000	147,000	420.0%
18-408-500	Collection System Repair/Const Engr (Slip Lining)	29,871	8,600	55,000	0	-55,000	-100.0%
18-408-620	Master Park Plan Design/Permits/Surveys	342,659	0	92,341			
		412,362	90,600	229,341	182,000		
(409) General Government Buildings						0	0.0%
18-409-500	Admin Office Upgrades	0	0	0	50,000	92,000	-20.6%
18-409-605	Mansion/Carriage House /Gate House Repairs	16,400	50,000	57,200			
18-409-735	Capital Expense - PW Garage				38,500	50,000	100.0%
18-409-740	Capital Expense - Mansion				60,000	-57,200	-100.0%
		16,400	50,000	57,200	148,500		159.6%
(429) Collection System Capital Improvement Program							
18-429-300	Collection System Infracture Repairs (Spot)	146,946	175,000	24,282	0	-24,282	
18-429-500	WGSA Capital Construction	575,931	242,614	0	261,289	261,289	100.0%
18-429-603	Collection System Repair Capital Const		278,501	262,503	65,019		
18-429-605	Oakbourne Rd Bridge Force Main Construction	0	0	0	0	0	0.0%
18-429-610	WCC Plant Painting Project	294,638	0	0			
18-429-611	Pleasant Grove PS Capital Const. - Force Main				1,000,000		
18-429-615	Wild Goose Pump Station Control Panel	32,771	0	0			
18-429-620	Sage Road Manhole Lining	0	33,600	33,600	0		
		1,050,286	729,715	320,385	1,326,308	237,007	314.0%
(433) Traffic Control							100.0%
18-433-610	Traffic Signal Capital Const. 926/Shady Grove Way	0	0	0	337,125	337,125	100.0%
		0	0	0	337,125	337,125	
(436) Storm Water Management/MS4							
18-436-100	Radley Run Stream Restoration BRCA-So New St.	0	50,000	0	50,000		
18-436-200	Sage Road Basin Retrofit	108,288		16,975			
18-436-300	Thorne Drive Basin Retrofit	0	0	286	69,948		
		108,288	50,000	17,261	119,948		
(437) Tools & Machinery							0.0%
	Purchase of Equipment (2) Exmark Mowers	0	0	0	34,000	34,000	100.0%
		0	0	0	34,000	34,000	
(438) Maintenance/Repairs - Roads & Bridges							
18-438-305	Oakbourne Rd Bridge Construction	0	0	0	0	0	
18-438-610	So New Street Bridge - Construction	0	0	0	0	0	0.0%
		0	0	0	0	0	0.0%
(454) Township Parks							
18-454-000	Larchbourne Park Playground	64,956	0				

Capital Projects Expenditures

	2022 ACTUAL	2023 Adopted	2023 Year End Projection	2024 Proposed Budget	\$ Variance 2023-2024	% Variance 2023-2024
18-454-610 Oakbourne Park Master Plan Phase 1	64,956	1,600,000	712,324	1,097,676	385,352	54.1%
Total Capital Projects Expense	1,652,291	2,520,315	1,336,511	3,245,557	1,909,046	142.8%
Total CAPITAL PROJECTS FUND Revenue	1,670,638	2,520,315	2,105,114	3,283,557	1,178,443	56.0%
Total CAPITAL PROJECTS FUND Expense	1,652,291	2,520,315	1,336,511	3,245,557	1,909,046	142.8%
Total CAPITAL PROJECTS FUND Fund Balance	18,346	0	768,603	38,000		
CAPITAL PROJECTS Fund Projected Year End Cash Balance			1,315,080	615,404		

Westtown Township

2024 ARPA Fund DRAFT Budget



9/18/2023 DRAFT

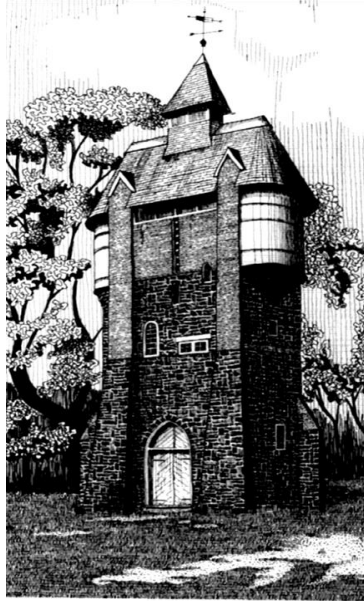
ARPA Revenues and Expenditures

	2023 Adopted Budget	2023 Year End Projection	2024 Proposed Budget
ARPA Fund Balance	1,161,367	1,161,367	1,220,367
ARPA REVENUES			
(341) Interest Earnings			
19-341-000 Interest Earnings	15,000	59,000	15,000
(352) Department 352			
19-352-530 ARPA REVENUE			
(392) Interfund Operating Transfers			
19-392-010 Transfer from GF	0		0
Total ARPA Fund Revenue	1,176,367	1,220,367	1,235,367
ARPA EXPENDITURES			
(452) Culture-Recreation			
19-452-610 OBP Master Plan	1,176,367		497,324
Other as determined by Board of Supervisors			
Subtotal (452) Culture-Recreation	1,176,367	0	497,324
Total ARPA Fund Expenditures:	1,176,367	0	497,324
Total ARPA FUND Revenue	1,176,367	1,220,367	1,235,367
Total ARPA FUND Expenditures	1,176,367	0	497,324
Total ARPA FUND Fund Balance	0	1,220,367	738,043

Westtown Township

2024 OBP Bond Proceeds Fund

Funds are planned to be depleted in 2023



OBP Bond Proceeds Revenues and Expenditures

	2023 Proposed Budget	2023 Year End Projection	2024 Proposed Budget
<i>OBP Bond Proceeds (2022 Fund Balance)</i>	3,522,085	3,525,295	
<u>(341) Interest Earnings</u>			
15-341-000 Interest Earnings	49,600	143,300	0
<u>(393) Proceeds of Long Term Debt</u>			
15-393-120 Go Series 2022 Bond Revenue			
Total OBP Bond Proceeds Fund Revenue	3,571,685	3,668,595	0
 <i>OBP Bond Proceeds Fund Expenditures</i>			
<u>(408) Culture-Recreation</u>			
15-408-312 Construction Management - OBP Ma	0	105,100	0
15-452-660 OBP Professional Fees	0	0	0
Subtotal (452) Culture-Recreation	0	105,100	0
<u>(452) Culture-Recreation</u>			
15-452-610 OBP Master Plan	3,571,685	3,563,495	0
15-452-660 OBP Professional Fees	0	0	0
Subtotal (452) Culture-Recreation	3,571,685	3,563,495	0
Total OBP Bond Proceeds Fund Expenditures:	3,571,685	3,668,595	0
Total OBP Bond Proceeds Revenue	3,571,685	3,668,595	0
Total OBP Bond Proceeds Expenditures	3,571,685	3,668,595	0
Total OBP Bond Proceeds Fund Balance	0	0	0