

WESTTOWN TOWNSHIP

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AGENDA

Westtown Township Board of Supervisors Workshop Agenda

**Westtown Township Municipal Building
1039 Wilmington Pike, Westtown**

Monday, August 5, 2024

Start time: 6:00 PM Workshop

- 1. Crebilly Land Acquisition Fundraising Update – 20 minutes**
- 2. Capital Projects Financing Plan – 15 minutes**
- 3. 2025 Budget – 45 minutes**
- 4. Public Comment on Workshop Items* - 10 minutes**

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

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

Or by phone at: 646-558-8656

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



**Westtown Township,
Chester County, Pennsylvania
Capital Finance Plan**

August 5, 2024

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Managing Director
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01 Financial Analysis

02 Market Conditions

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Financial Analysis

Stifel has developed a preliminary financing plan for the Township which takes into account today's interest rate environment. Our financing plan will produce funds for the Township while minimizing the direct budgetary impact.

Assumptions for Capital Planning

- This report assumes the referendum has passed and the Township has decided to proceed with the Crebilly Farms Open Space project.
- The project will be financed with tax-exempt long-term indebtedness. Current tax law requires the Township to have a reasonable expectation of spending the proceeds of the tax-exempt borrowing within three years of the commencement of the loan. This provision will be met since the Township will be closing on the real estate before the end of the current fiscal year.
- The financing analysis's starting point assumes a bond issue closing on October 28, 2024. However, interest rates could be much different between the date of this report and the bond pricing's ultimate occurrence.
- The bond issue is sized to provide for a small capitalized interest fund for the initial interest payment on 12/15/25 and a capital project fund intended to provide funds for the sale price to purchase the open space – Crebilly Farm.
- This report compares a bank bridge loan to the Series B bond issue concept. The Township needs funding to purchase the open space in the amount of the Chester County grant, which is not being funded this fiscal year.
- The report includes a Financing Timeline that details the tasks and steps needed to close the bond issue for open space preservation successfully.

Bank Loan vs Series B Bond Fiscal Analysis

	1 General Obligation Bonds Series B 2024	2 Bridge Loan Bank Placement
Par Value	\$2,035,000	\$2,040,000
Final Marurity	6/15/2027	6/15/2027
Total Interest Cost	\$145,331.00	\$214,858.00
Total Debt Service	\$2,180,331.00	\$2,254,858.00
Additional Debt Service Cost	-	\$74,527.00
Interest Cost through 12/15/25	\$79,462.00	\$116,818.00
All-in-Cost	3.95%	5.70%
Deposit to Purchase Crebilly Crebilly Farm	\$2,000,000.00	\$2,000,000.00
Costs of Issuance	\$31,075.00	\$40,000.00
Call (Redemption):	Non Callable	Callable after 1 Year

Financing Timeline

Date	Task	Responsibility
Completed	<ul style="list-style-type: none"> -Meet w/ Township Manager and Finance Director to discuss new money scenarios concept -Receive MSRB G-17 Letter to the Township for their review and acknowledgement (Executed) 	Stifel, Township Stifel
Week of 5/13	<ul style="list-style-type: none"> -Create a Distribution List of financing professionals who will be working on the financing transaction 	Stifel
Week of 7/22	<ul style="list-style-type: none"> -Begin to collect information for inclusion in the Disclosure Document (POS) -Discuss financing concept and Borrowing Ordinance with Bond counsel -Initial draft of a Preliminary Official Statement (POS), and Preliminary Plan of Finance <p>the DRAFT Disclosure Document is to be completed and distributed to the working group for comment.</p>	Stifel BC & Stifel Stifel, Township
Week of 8/5	<ul style="list-style-type: none"> - Schedule rating conference call with Moody's analyst. (week of 8/5) - Finalize POS and distribute to the Working Group for review and comment. - Underwriter makes revisions to POS and distributes to the entire working group for review and comment. - Send Draft Preliminary Official Statement, financing plan and Dist. List to S&P (must allow 3 weeks). 	Stifel, Township
Monday 8/5	<ul style="list-style-type: none"> -Presentation before the Township Council on the capital projects financing plan in advance of parameters ordinance 	Stifel, Township
Week of 8/12	<ul style="list-style-type: none"> -Standard & Poor's Rating Call with Analyst -Conduct Underwriter's Due Diligence call with questionnaire with Township and Solicitor. -Township receives a presentation on the Parameters Ordinance and Bond Purchase Agreement 	Stifel, Township Stifel, Township Township, BC, Stifel
Week of 8/26	<ul style="list-style-type: none"> - Receive Standard & Poor's Rating Distribute to Investors along with POS. - Print and Distribute POS to potential investors. - Revise Financing Report to account for current market conditions. 	Stifel Stifel Stifel

Financing Timeline (Continued)

Date	Task	Responsibility
Tuesday, 9/16	-Consideration of an ordinance to authorize the advertisement of the debt-incurring ordinance under LGUDA.	Township, BC, Stifel
Tuesday, 9/16	-Consideration of Parameters Ordinance and presentation of the Bond Purchase Agreement at Action Meeting	Township, BC, Stifel
Week of 9/23	-Pre-Pricing, Pricing and Marketing of the Bonds -Compare final pricing to Parameters ordinance - ensure compliance -Execute the Addendum to the Bond Purchase Agreement -File proceedings with DCED This locks-in the interest rates and the final debt structure on the Bonds	Stifel, Township Stifel Township, Stifel BC
Week of 9/23	-Print and mail final Official Statement to investors and the MSRB in compliance with 15c2-12	Stifel
Tuesday, 10/28	Settlement and transfer of funds via phone (estimated to be March 28th)	ALL
Issuer: Underwriter Bond Counsel Township Solicitor Paying Agent	Township of Westtown (the "Township") Stifel Public Finance ("Stifel") Lamb McErlane ("Bond Counsel") Gawthrop Greenwod ("Solicitor") U.S. Bank National Association ("Paying Agent")	

Sources & Uses of Funds

Sources Of Funds

Par Amount of Bonds	\$8,000,000.00
Reoffering Premium	50,235.55
Total Sources	\$8,050,235.55

Uses Of Funds

Deposit to Project Construction Fund	7,855,000.00
Costs of Issuance	80,000.00
Total Underwriter's Discount (0.800%)	64,000.00
Deposit to Capitalized Interest (CIF) Fund	48,338.19
Rounding Amount	2,897.36
Total Uses	\$8,050,235.55

The bond issue assumes a deposit to a Project Construction Fund of \$7,855,000 (PCF) to fund the Township's portion of the cost of Crebilly Farms.

A 25 basis point (.25%) increase or decrease to current market interest rates results in approximately a \$17,000 change in annual debt service.

Assumes capitalized interest through end of FY 2024.

Single Bank Qualified Issue – 30 Years

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S
12/15/2024	-	-	48,338.19	48,338.19	(48,338.19)	-
12/15/2025	140,000.00	5.000%	370,250.00	510,250.00	-	510,250.00
12/15/2026	150,000.00	5.000%	363,250.00	513,250.00	-	513,250.00
12/15/2027	155,000.00	5.000%	355,750.00	510,750.00	-	510,750.00
12/15/2028	165,000.00	5.000%	348,000.00	513,000.00	-	513,000.00
12/15/2029	170,000.00	5.000%	339,750.00	509,750.00	-	509,750.00
12/15/2030	180,000.00	4.000%	331,250.00	511,250.00	-	511,250.00
12/15/2031	185,000.00	4.000%	324,050.00	509,050.00	-	509,050.00
12/15/2032	195,000.00	4.000%	316,650.00	511,650.00	-	511,650.00
12/15/2033	200,000.00	4.000%	308,850.00	508,850.00	-	508,850.00
12/15/2034	210,000.00	4.000%	300,850.00	510,850.00	-	510,850.00
12/15/2035	220,000.00	4.000%	292,450.00	512,450.00	-	512,450.00
12/15/2036	225,000.00	4.000%	283,650.00	508,650.00	-	508,650.00
12/15/2037	235,000.00	4.000%	274,650.00	509,650.00	-	509,650.00
12/15/2038	245,000.00	4.000%	265,250.00	510,250.00	-	510,250.00
12/15/2039	255,000.00	4.000%	255,450.00	510,450.00	-	510,450.00
12/15/2040	265,000.00	4.000%	245,250.00	510,250.00	-	510,250.00
12/15/2041	275,000.00	4.000%	234,650.00	509,650.00	-	509,650.00
12/15/2042	285,000.00	4.000%	223,650.00	508,650.00	-	508,650.00
12/15/2043	300,000.00	5.000%	212,250.00	512,250.00	-	512,250.00
12/15/2044	315,000.00	5.000%	197,250.00	512,250.00	-	512,250.00
12/15/2045	330,000.00	5.000%	181,500.00	511,500.00	-	511,500.00
12/15/2046	345,000.00	5.000%	165,000.00	510,000.00	-	510,000.00
12/15/2047	365,000.00	5.000%	147,750.00	512,750.00	-	512,750.00
12/15/2048	380,000.00	5.000%	129,500.00	509,500.00	-	509,500.00
12/15/2049	400,000.00	5.000%	110,500.00	510,500.00	-	510,500.00
12/15/2050	420,000.00	5.000%	90,500.00	510,500.00	-	510,500.00
12/15/2051	440,000.00	5.000%	69,500.00	509,500.00	-	509,500.00
12/15/2052	465,000.00	5.000%	47,500.00	512,500.00	-	512,500.00
12/15/2053	485,000.00	5.000%	24,250.00	509,250.00	-	509,250.00
Total	\$8,000,000.00	-	\$6,857,488.19	\$14,857,488.19	(48,338.19)	\$14,809,150.00

Notes and Assumptions:

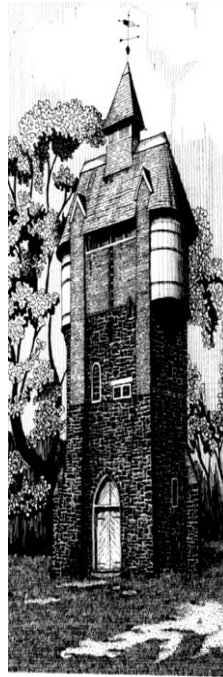
1. Preliminary and subject to change.
2. The use of the 'Aa2' rating is consistent with the rating of the outstanding prior bonds.
3. Interest rate assumptions are based on current market conditions and similar credits.
4. Actual results may differ, and Stifel does not commit to underwrite at these levels.
5. Costs of issuance and underwriter's discount are estimates for discussion purposes.

M Market Conditions

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Westtown Township
County of Chester
Commonwealth of Pennsylvania

Fiscal Year 2025 Draft Budget
8/5/2024



Thomas Foster
Chair

Ed Yost
Vice Chair

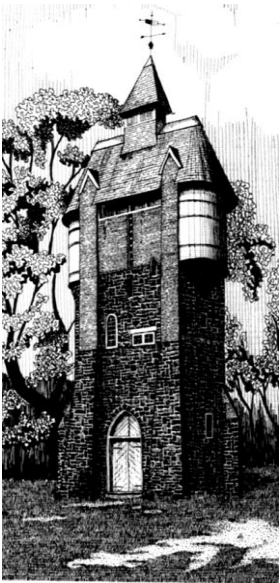
Richard Pomerantz
Police Commissioner

Westtown Township
2025 Budget Summary 8/5/2024 DRAFT

	General Operating Fund 01	Sewer Operating Fund 08	Refuse Operating Fund 09	Liquid Fuels Fund 35	Debt Service Fund 23	Capital Reserve Fund 30	Capital Projects Fund 18	ARPA Fund 19	Total all Funds
Projected Beginning Cash Balance	7,348,754	2,044,238	524,370	4,109	1,221,332	6,544,295	539,111	649,883	18,876,093
Budgeted Revenues									
Real Estate Taxes	2,911,570								2,911,570
Act 511 Taxes	4,010,000								4,010,000
Franchise Fees	203,000								203,000
Fines	58,100								58,100
Interest,Rents/Royalties,Gains/Losses	457,427	110,000		6,500	24,250	220,000	10,000	20,117	848,294
Grants & Inter-Govt Revenues	196,400	-	10,000	375,080	-		1,015,000		1,596,480
Fees for Service	29,170	70	-						29,240
Protective Inspection Fees	277,559								277,559
Sanitation/Trash/Recycling	300	2,927,180	1,329,000						4,256,480
Recreation Program Fees	1,850								1,850
Contribution/Donations/Assess	8,800								8,800
Proceeds of Fixed Asset Sale	-								-
Interfund Operating Transfers	-				1,844,400	863,600	1,620,000		4,328,000
Proceeds of Long Term Debt									-
Refunds & Reimbursements	66,915	150	1,500						68,565
Total Revenues	8,221,091	3,037,400	1,340,500	381,580	1,868,650	1,083,600	2,645,000	20,117	18,597,938
Fund Balance Used (from cash acct)	644,275	-	338,824	4,109		536,400	-	649,883	2,173,491
Total Revenues + Fund Balance	8,865,366	3,037,400	1,679,324	385,689	1,868,650	1,620,000	2,645,000	670,000	20,771,429
Budgeted Expenditures									
General Government	1,076,180	200,365	153,254		1,200	-	2,480,000		3,910,999
Police	4,356,164								4,356,164
Fire & Safety and Emerg. Mngmnt	548,364								548,364
Building & Code	164,600								164,600
Planning & Zoning	37,550								37,550
Public Works	992,724			385,000			140,000		1,517,724
SWM & Collection/Disposal/Treatment	3,300	1,180,982	1,491,206				-		2,675,487
Parks & Commissions	297,304						-	670,000	967,304
Donations/Library	16,731								16,731
Community Development	38,500								38,500
Debt Service	69,239				1,900,219				1,969,458
Miscellaneous	4,700								4,700
Insurance	133,292	54,763	6,464						194,519
Employee Benefits	432,217	70,091	28,400						530,708
Refunds of Prior Year	14,500								14,500
Interfund Transfers	680,000	1,531,200	-	-	-	1,620,000	-		3,831,200
Total Expenses	8,865,366	3,037,400	1,679,324	385,000	1,901,419	1,620,000	2,620,000	670,000	20,778,509
Annual Fund Credit/(Deficit)	(0)	(0)	(0)	689	(32,769)	-	25,000	0	(7,081)
Revenue plus Fund Balance Used minus Expenses									-
YEAR END PROJECTED CASH BALANCE	6,704,479	2,044,238	185,545	689	1,188,563	6,007,895	564,111	0	16,695,521

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

WESTTOWN TOWNSHIP
2025 General Fund Operating Draft Budget



8/5/2024

General Fund Revenue

		2020 Actual	2021 Actual	2022 ACTUAL	2023 ACTUAL	2024 Budget	2024 ACTUAL 6/30/2024	2024 Year End Projection	2025 Proposed
Beginning Cash Balance			4,930,690	6,248,064			7,490,249	7,490,249	7,348,754
(301) Real Property Taxes									
01-301-100	Real Estate Taxes - Current Yr	2,756,267	2,800,583	2,811,899	2,820,779	2,840,855	2,725,536	2,840,855	2,856,470
01-301-200	Real Estate Taxes - Prior Yr	3,462	70,079			500	-	-	100
01-301-400	Real Estate Taxes - Delinquent	14,582	32,982	32,864	25,080	25,000	14,385	28,000	30,000
01-301-600	Real Estate Taxes - Interim	15,271	15,190	2,230	31,363	15,000	3,832	12,000	25,000
Subtotal (301) Real Property Taxes:		2,789,581	2,918,833	2,846,994	2,877,221	2,881,355	2,743,753	2,880,855	2,911,570
(310) Act 511 Taxes									
01-310-100	Real Estate Transfer Tax	522,484	528,927	386,711	385,052	325,000	148,160	323,000	300,000
01-310-210	Earned Income Tax	2,764,557	2,999,807	3,248,537	3,365,216	3,450,000	1,881,667	3,450,000	3,550,000
01-310-410	Local Services Tax	140,884	148,488	158,460	160,397	158,500	86,394	160,000	160,000
Subtotal (310) Act 511 Taxes:		3,427,924	3,677,223	3,793,708	3,910,665	3,933,500	2,116,221	3,933,000	4,010,000
(321) Franchise Fees									
01-321-800	Franchise Fee - Comcast	116,054	112,620	111,793	107,271	106,000	49,913	100,000	96,000
01-321-801	Franchise Fee - SBA	18,669	19,304	19,960	20,639	21,200	1,725	1,725	-
01-321-802	Franchise Fee - Verizon	131,665	125,313	120,716	114,851	110,000	55,368	110,700	107,000
Subtotal (321) Franchise Fees:		266,389	257,237	252,469	242,761	237,200	107,005	212,425	203,000
(331) Fines									
01-331-000	Court-District Magistrate	25,901	31,153	24,192	34,107	26,000	26,274	36,000	30,000
01-331-100	State Police Fines/Penalties	6,937	4,955	5,017	4,960	5,000	2,621	5,000	5,200
01-331-120	Ordinance Violations	-	1,487	150	1,500	5,000	9,674	9,800	2,450
01-331-125	False Alarm Fines/Residential	900	375	175	950	525	150	450	450
01-331-130	False Alarm Fines/Commercial	26,500	22,200	13,200	29,400	18,000	16,800	20,000	20,000
Subtotal (331) Fines:		60,237	60,169	42,734	70,917	54,525	55,520	71,250	58,100
(341) Interest Earnings									
01-341-000	Interest Earnings	1,957	483	3,005	12,400	50,000	71,627	160,000	175,000
01-341-106	Interest - PLGIT			37,762	221,287	150,000	89,705	140,000	130,000
01-341-107	Interest on US Treasury Notes/CP	15,366	4,812	5,740	5,638	15,000	2,847	15,000	-
01-341-700	Interest on Dev Reimbursement	-	64	-	167	50	406	450	200
Subtotal (341) Interest Earnings:		17,324	5,358	46,508	239,491	215,050	164,585	315,450	305,200
(342) Rents and Royalties									
01-342-100	Township Park/Land Fees	4,250	3,655	3,350	3,115	3,500	2,445	3,500	3,500
01-342-150	Oakbourne Fields Lease	6,726	6,000	6,000	-	6,000	3,000	6,000	6,000
01-342-200	Township Building - Gatehouse	15,950	15,950	17,400	17,800	18,724	10,850	18,724	19,100
01-342-220	Oakbourne Mansion Events	7,607	26,562	27,831	36,480	40,000	21,970	40,000	40,000
01-342-240	Tower Lease - Oakbourne	38,906	40,030	39,737	40,929	41,000	40,842	62,157	41,747
01-342-250	Garage Lease - American Twr	36,126	37,210	38,326	39,476	40,660	-	40,660	41,880
Subtotal (342) Rents & Royalties:		110,097	129,406	132,644	137,800	149,884	79,107	171,041	152,227

General Fund Revenue

		2020 Actual	2021 Actual	2022 ACTUAL	2023 ACTUAL	2024 Budget	2024 ACTUAL 6/30/2024	2024 Year End Projection	2025 Proposed
(343) Realized Gain/Loss									
01-343-000	Realized Gains/Losses		(11,254)	(65,048)	47,023		26,425	40,000	-
	Subtotal (343) Realized Gain/Loss:	-	(11,254)	(65,048)	47,023	-	26,425	40,000	-
(355) State Shared Revenues									
01-355-010	PURTA Monies	5,896	6,204	6,412	5,940	6,200	-	6,200	6,200
01-355-040	Alcoholic Beverages Licenses	200	-	200	200	200	200	200	200
01-355-070	Foreign Fire Insurance Monies	88,079	79,510	99,757	98,051	100,000	-	100,000	100,000
01-355-090	State Aid - Pension	76,245	69,862	73,777	87,975	88,000	-	88,000	90,000
	Subtotal (355) State Shared Revenues:	170,420	155,576	180,146	192,166	194,400	200	194,400	196,400
(361) Twp Sales/Charges for Svcs									
01-361-300	Zoning/Subdivision/Dev Fees	1,575	450	870	250	500	-	500	500
01-361-330	Board of Supv Hearing Fee/CU	-	2,500	2,500	10,000	2,500	-	2,500	2,500
01-361-340	Hearing Fees/ZHB	4,250	7,650	11,050	9,375	7,500	3,000	7,500	7,500
01-361-350	ZHB Additional Fees	152	281	1,483	3,890	1,000	1,713	1,713	1,000
01-361-555	Miscellaneous Sales	0	-	106	771	100	576	600	100
01-361-600	Tax Certification Fees	25,547	23,110	17,104	13,940	17,500	11,110	17,500	17,500
01-361-601	NSF Return Check Fee	70	35	175	70	70	70	70	70
	Subtotal (361) Twp Sales/Charges for Svcs:	31,594	34,026	33,288	38,295	29,170	16,469	30,383	29,170
(362) Protective Inspection Fees									
01-362-110	Police Reports-Background Checks	525	675	125	475	200	1,400	1,400	465
01-362-409	Annual Contractor's Licenses	-	705	575	450	600	90	90	346
01-362-410	Residential Building Permits	55,214	54,937	86,691	67,677	75,000	24,080	60,000	66,671
01-362-420	Commercial Building Permits	12,168	107,754	17,249	108,426	80,000	4,200	80,000	60,190
01-362-423	HVAC Permit	8,954	9,903	8,731	11,280	8,000	3,843	8,000	9,426
01-362-424	Demolition Permit	227	434	824	776	500	296	500	588
01-362-425	Solar Building Permit	627	1,595	4,423	2,051	1,000	2,103	2,500	2,170
01-362-430	Plumbing Permit	1,109	1,542	1,817	1,715	1,600	778	1,500	1,440
01-362-435	Annual Plumbing License	890	1,225	2,370	2,920	1,700	1,210	1,700	1,673
01-362-450	U&O Permit - Residential Resale	8,925	10,413	9,143	8,505	9,500	3,150	6,500	6,500
01-362-451	U&O Permit - Reinspection Resale	3,750	4,018	4,956	2,475	4,500	1,575	3,000	4,075
01-362-452	U&O Permit - Commercial	-	177	-	1,627	500	1,831	2,000	415
01-362-453	Twp U&O Administrative Fee	1,681	1,508	1,508	1,215	1,500	503	1,000	1,487
01-362-454	Twp Permit Admin Fee	21,382	45,888	33,606	51,532	35,000	11,342	24,000	38,086
01-362-455	CO Fees Collected	11,554	13,345	356	3,870	8,000	3,471	8,000	7,259
01-362-460	Pool Permits	3,422	4,571	5,378	5,123	4,000	780	4,000	4,811
01-362-461	Shed Permits	1,250	800	1,250	1,340	1,000	550	1,050	1,078
01-362-462	Roof Permits	-	196	4,000	2,644	2,000	4,560	5,000	1,522
01-362-464	Fence Permits	1,935	2,000	1,750	1,650	1,750	800	1,600	1,787
01-362-465	Deck Permits	3,980	2,975	5,370	5,064	4,000	4,730	5,000	4,551
01-362-470	Sign Permits	1,313	1,440	703	300	800	100	500	1,226
01-362-475	Zoning Permits	150	100	50	1,690	300	350	350	428
01-362-480	Highway Occupancy Permits	9,585	9,249	21,034	15,630	14,000	7,035	14,000	12,380
01-362-481	E&S Permit	8,346	5,330	7,922	4,960	6,000	1,680	5,000	6,464

General Fund Revenue

	2020 Actual	2021 Actual	2022 ACTUAL	2023 ACTUAL	2024 Budget	2024 ACTUAL 6/30/2024	2024 Year End Projection	2025 Proposed
01-362-482 SWM BMP Inspection Fees				2,500	1,500	500	1,500	2,500
01-362-485/486 Solicitor Fee/Mo & Annual	1,495	1,200	720	420	750	2,350	2,500	1,128
01-362-490 Miscellaneous Permits	-	-			200	-	-	-
01-362-500 On-Lot Assessment Fees	39,077	38,675	39,290	38,655	39,000	19,876	38,700	38,894
Subtotal (362) Protective Insp. Fees:	197,642	320,652	259,839	344,971	302,900	103,182	279,390	277,559
<u>(364) Sanitation Fees</u>								
01-364-600 Delinquent On-Lot Collections	26,260	260	581	277	150	288	300	300
Subtotal (364) Sanitation Fees	26,260	260	581	277	150	288	300	300
<u>(367) Recreation Program Fees</u>								
01-367-250 Community Garden Fees	505	1,100	1,875	1,700	1,700	1,850	1,850	1,850
Subtotal (367) Recreation Program Fees:	505	1,100	1,875	1,700	1,700	1,850	1,850	1,850
<u>(387) Contribution/Donation/Pvt Source</u>								
01-383-130 Special Assessment-Aqua in Lieu Of	132,030	82,307	70,448	261,462	-	-	-	-
01-383-200 Fee-In-Lieu of trees - Sawmill Court				22,000			13,200	8,800
01-387-100 Contribution/Donation-Private	-	3,050	4,700	1,801	-	-	-	-
Subtotal (387) Contributions/Etc:	132,030	85,357	75,148	285,263	-	-	13,200	8,800
<u>(391) Proceeds of Fixed Asset Sales</u>								
01-391-100 Sale of an Asset	0	0	0	49,200	0	0	-	-
01-391-300 Insurance Co Claim Payment	18,577	75,240	27,176	19,814	-	-	-	-
Subtotal (391) Proceeds of Fixed Asset Sales:	18,577	75,240	27,176	69,014	-	-	-	-
<u>(395) Refunds & Reimbursements</u>								
01-395-001 Refunds of Prior Yr Expense				20,742	10,000	2,214	10,000	10,000
01-395-100 Misc Refunds/Reimbursements	11,247	11,971	14,324	939	1,000	11	1,000	1,000
01-395-210 Reimbursement/Newsletter/AJB	7,106	3,118	9,518		-	-	-	-
01-395-220 Reimbursement/AmTower Electric	9,928	7,107	5,880	4,043	8,000	4,901	8,000	7,000
01-395-230 Reimbursement/Joint Ownership	31,721	70,134	35,989	17,086	10,000	26,474	26,474	10,000
01-395-235 TelventSateliteSvc-E.Goshen	1,860	1,908	2,016	2,196	2,300	2,306	2,306	2,450
01-395-240 Reimburse/WEGO Maint/Diesel	3,209	2,888	5,064	1,950	4,000	6,449	7,500	4,000
01-395-250 Reimbursed RE Taxes	7,750	14,906	11,603	11,603	11,603	1,957	11,603	11,603
01-395-257 Reimbursement - WEGO Bldg Ins.	7,984	9,341	9,607	10,699	11,000	-	12,147	13,362
01-395-265 Capital One - Prior Year Credit				76,777				
01-395-700 Developers Reimbursements	270	31,338	25,694	7,483	7,500	3,671	7,500	7,500
Subtotal (395) Refunds/ Reimbursements	81,075	152,711	119,695	153,517	65,403	47,982	86,530	66,915
<u>(399) Fund Balance Appropriation</u>					584,803			644,275
Total General Fund Revenue & Fund Balance Appro	7,511,084	7,861,894	8,327,761	8,611,082	8,650,040	5,462,610	8,230,074	8,865,366

General Fund Expenditures

	2020 Actual	2021 Actual	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 YTD 6/30/2024	2024 Year End Projection	2025 Proposed Budget
<u>(400) Legislative (Governing) Body</u>								
01-400-100 Legislative	9,750	9,750	9,750	9,750	9,750	4,875	9,750	9,750
01-400-161 FICA	605	605	605	605	605	302	605	605
01-400-162 Medicare Employer	141	141	141	141	141	71	141	141
01-400-200 Legislative Body Expenses	1,062	1,129	4,833	3,091	4,000	1,345	4,000	4,000
01-400-300 IT-Networking BOS	0	0	-	-	500	-	-	remove
01-400-320 IPAD- Pomerantz	666	162	149	162	200	81	162	200
01-400-330 IPAD- Foster	162	162	340	392	225	139	220	200
01-400-340 IPAD- Yost	650	162	162	162	200	41	41	200
Subtotal (400) Legislative Body:	13,035	12,111	15,979	14,303	15,621	6,854	14,919	15,096
<u>(401) Professional Staff</u>								
01-401-100 Admin Manager	116,636	93,222	98,532	103,475	124,024	42,188	100,000	124,800
01-401-110 Professional Staff	155,275	156,700	156,059	187,273	188,240	73,125	138,000	200,000
01-401-120 On Lot Management Staff	8,074	29,063	39,969	47,628	28,407	12,801	28,000	29,543
01-401-161 FICA	17,676	18,559	23,064	25,608	21,122	12,714	16,492	21,969
01-401-162 Medicare Employer	4,311	4,341	5,394	5,989	4,940	2,973	3,857	5,138
01-401-163 PA UC Employer	1,171	1,600	1,467	485	450	453	500	500
Subtotal (401) Professional Staff:	303,143	303,484	324,485	370,458	367,182	144,254	286,849	381,950
<u>(402) Financial Administration</u>								
01-402-311 Auditing Service	14,241	14,460	14,860	15,310	20,800	15,845	16,000	20,000
Subtotal (402) Financial Administration:	14,241	14,460	14,860	15,310	20,800	15,845	16,000	20,000
<u>(403) Tax Collection</u>								
01-403-000 Tax Collection	198	199	238	199	250	199	250	250
01-403-210 Office Supplies-Tax Dept	381	167	270	364	500	291	500	500
01-403-305 Tax Collection Committee Budget	578	530	528	508	530	512	530	530
01-403-310 EIT Tax Commission	34,046	36,587	39,151	40,369	38,000	22,774	38,000	39,000
01-403-315 EIT/LST Advanced Costs	1,120	1,099	3,701	3,900	1,400	1,037	1,400	1,500
01-403-320 LST Tax Commission	1,757	1,851	3,152	1,962	3,000	1,055	2,200	2,400
01-403-325 Postage -Tax Dept	1,695	1,878	2,131	2,370	2,600	2,508	2,600	2,600
01-403-342 Tax Bills Processing/Printing	415	415	415	398	650	443	443	500
Subtotal for (403) Tax Collection:	40,190	42,726	49,586	50,071	46,930	28,818	45,923	47,280
<u>(404) Legal Services</u>								
01-404-310 Solicitor	147,491	68,983	52,810	38,725	75,000	23,441	75,000	75,000
01-404-320 Misc Legal Services		5,950	-	825		2,800	-	2,500
01-404-400 Legal Fees Due from Developer	3,500	19,002	(8,222)	2,600	2,500	(2,600)	-	2,500
01-404-451 Crebilly Farm Acquisition Legal Fees	0	27,752	22,373	14,821	-	5,620	-	move to OS Fund
01-404-600 Legal Fees - On Lot Program	0		-	140	200	-	-	200
Subtotal for (404) Legal Services:	186,678	121,687	66,960	57,111	77,700	29,261	75,000	80,200

General Fund Expenditures

		2020 Actual	2021 Actual	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 YTD 6/30/2024	2024 Year End Projection	2025 Proposed Budget
(405) Administrative Staff									
01-405-110	Office/Clerical Staff	64,165	62,910	48,960	38,423	93,440	41,172	93,440	88,000
01-405-115	PT Accounts Payable Clerk	0	4,338	17,733	17,878	17,488	7,234	17,488	18,188
01-405-161	FICA	4,374	4,274	4,526	3,960	7,498	1,687	7,498	6,894
01-405-162	Medicare Employer	1,023	1,000	1,059	926	1,753	395	1,753	1,612
01-405-163	PAUC Employer	623	860	839	154	450	77	450	450
01-405-180	Office/Clerical Overtime			13,716	11,825	10,000	6,820	12,000	5,000
Subtotal for (405) Administrative Staff:		70,184	73,382	86,832	73,165	130,629	57,386	132,629	120,144
(406) General Government Admin									
01-406-000	General Gov Administration	97	527	143	117	500	147	500	500
01-406-050	Drug Testing	926	1,138	1,970	1,512	1,000	316	600	1,000
01-406-100	HR Consultant	9,869	0		-	-	7,250	-	-
01-406-210	Office Supplies - Admin	5,211	6,405	8,199	8,060	8,300	4,848	8,300	8,300
01-406-230	Office Postage	3,998	4,155	4,015	4,627	4,636	1,729	4,636	4,700
01-406-240	General Operating Expenses	8,055	3,971	8,626	8,635	8,516	4,264	8,516	8,500
01-406-260	Minor Equipment	0	280	1,150	656	4,800	236	4,800	2,000
01-406-270	Phone System Upgrade			17,556	11,741	-	-	-	-
01-406-320	Communication/Tele-Wireless	7,398	7,173	9,033	9,019	9,300	5,855	10,500	9,400
01-406-325	EE Meal Reimbursement	84	62	328	227	500	-	250	400
01-406-330	Mileage/Tolls	613	69	457	629	1,000	-	750	750
01-406-335	Admin Vehicle/Repairs	503	0	1,153	81	1,500	-	1,000	1,500
01-406-340	Newsletter	19,707	20,532	22,630	25,117	23,000	10,212	23,000	23,000
01-406-341	Advertising	8,381	8,158	10,024	5,290	9,000	5,679	11,500	9,500
01-406-342	Printing	0	169	155	-	200	-	200	200
01-406-370	Equipment Repair/Maintenance	2,602	2,879	2,520	4,415	3,000	2,028	3,000	3,000
01-406-380	Equipment Rental	2,558	2,558	2,052	1,881	2,600	1,255	2,600	2,600
01-406-420	Membership/Dues/Subscriptions	7,062	5,950	8,673	9,296	8,700	6,160	8,700	9,000
01-406-460	Training & Information	1,415	860	2,884	2,082	3,000	135	2,500	2,500
01-406-510	Honorarium & Gifts	0	354	98	254	1,000	-	350	350
01-406-600	On-Lot Program Office Supplies	43	298	712	128	600	81	500	500
01-406-602	On-Lot Program Printing	0	415	545	-	500	-	500	500
01-406-603	On-Lot Program Postage	0	706	912	1,918	800	575	800	800
01-406-604	On-Lot Program Office Equipment			360	-	500	-	500	500
Subtotal for (406) General Gov't Admin:		78,521	66,658	104,197	95,685	92,952	50,768	94,002	89,500
(407) IT - Networking Services									
01-407-215	Computer Hardware Svc/Supply	17,357	24,235	11,807	12,826	25,000	4,616	14,000	14,500
01-407-218	Square 9 Filing System	970	999	1,029	1,080	1,200	-	1,080	1,200
01-407-220	Software Maintenance	10,757	10,256	9,686	13,717	20,000	3,284	14,000	50,000
01-407-270	ArcGIS & On-Line Permitting Programs				-	1,500	-	-	1,500
01-407-320	Phone System Maintenance			95	314	500	100	350	350
01-407-325	Garage Computer Services	450	450	299	760	1,000	-	800	5,000
01-407-330	Garage IPAD	306	324	324	324	400	163	325	360
01-407-400	Web Site Programming	0		385	9,000		-	-	-
01-407-480	Internet Fees	4,473	3,514	5,438	6,780	6,500	5,325	8,500	8,500

General Fund Expenditures

	2020 Actual	2021 Actual	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 YTD 6/30/2024	2024 Year End Projection	2025 Proposed Budget
Subtotal for (407) IT - Networking Services	34,313	39,777	29,063	44,800	56,100	13,487	39,055	81,410
<u>(408) Engineering</u>								
01-408-313 Engineering Services	26,710	19,993	10,269	22,769	28,000	6,341	25,000	25,000
01-408-314 Special Engr-NPDES MS4 Permit Svcs	57,364	45,461	36,431	47,118	50,000	23,354	50,000	45,000
01-408-315 Engineering-Road Program	50,331	49,071	45,178	60,127	55,000	11,336	67,500	68,000
01-408-316 Inspection Services	1,815	0	-	-	1,500	1,080	1,500	1,500
01-408-350 Municipal Traffic Engineering	7,010	8,978	2,595	2,378	7,500	5,625	7,500	7,500
01-408-400 Engr Svc Due from Developer	10,573	8,595	6,145	15,374	2,000	(8,689)	2,000	2,000
01-408-410 Engr. Insp Svc Due from Dev	(7,694)	(1,841)	-	151	200	-	-	200
Subtotal for (408) Engineering:	155,136	130,257	100,618	147,916	144,200	39,047	153,500	149,200
<u>(409) General Government Buildings</u>								
01-409-250 Repairs/ Maintenance Supplies	0	1,449	64	104	1,000	229	500	500
01-409-361 Utilities - Admin	8,711	10,333	10,636	10,462	14,400	5,132	11,000	12,000
01-409-366 Water/Supplies- Admin	518	818	1,265	1,277	2,000	748	1,650	1,650
01-409-370 Repair/Maintenance Svcs	3,657	4,855	7,978	8,505	8,000	4,510	9,250	9,250
01-409-420 Administration Building Exp	5,283	3,327	5,863	2,203	6,000	156	-	5,000
01-409-430 Township Garage Exp	8,492	9,853	10,328	9,507	10,000	4,212	9,500	10,000
01-409-431 PW Garage Utilities	24,022	18,757	18,263	15,678	22,000	9,074	18,600	20,000
01-409-440 Oakbourne Mansion	18,864	22,500	22,244	21,230	26,000	11,760	25,000	25,000
01-409-445 Gatehouse at Oakbourne	455	9,422	13,726	6,887	10,000	525	5,000	8,000
01-409-730 Capital Expense - Admin Bldg	0	0	10,654	18,270	5,000	6,429	6,429	move to Capital Proj.
01-409-735 Capital Expense - PW Garage	0	0	-	12,055	5,000	-	-	move to Capital Proj.
01-409-740 Capital Expense - Mansion	0	10,200	9,400	22,507	20,000	-	-	move to Capital Proj.
01-409-750 Capital Purchase-Minor Equipment	0	34	-	-	5,000	-	-	move to Capital Proj.
Subtotal for (409) General Gov't Bldgs:	70,002	91,550	110,422	128,685	134,400	42,776	86,929	91,400
<u>(410) Public Safety - Police</u>								
01-410-010 Police Department - Budget V-5	3,162,630	3,197,328	3,200,491	3,429,057	4,165,315	2,415,706	4,165,315	4,321,514
01-410-200 Police Building Property Insurance	7,984	9,341	9,607	10,699	11,000	-	12,147	13,000
01-410-310 Police Staffing Study				-		-	-	
01-410-610 Police Bldg Capital Reserve Account	15,750	20,100	20,600	21,100	21,650	-	21,650	21,650
01-492-200 Debt Service-Police Building	144,000	132,000	144,000	132,000	ended Dec 2023	-	-	ended Dec 2023
Subtotal (410) Public Safety - Police:	3,752,171	3,358,769	3,374,698	3,592,856	4,197,965	2,415,706	4,199,112	4,356,164
<u>(411) Public Safety - Fire</u>								
01-411-115 Fire Inspector				330	1,900	218	1,000	1,900
01-411-161 Fire Inspector Fica Tax				20	118	14	62	118
01-411-162 Fire Inspector Medicare Tax				5	28	3	15	28
01-411-163 Fire Inspector UC				3	20	2	9	20
01-411-238 Fire Inspector Clothing/Uniforms					2,762	2,653	2,653	500
01-411-360 Fire Hydrant Rentals	63,787	68,736	72,729	77,589	78,000	38,632	77,500	78,000
01-411-370 Fire Equip Repair/Maintenance	503	0	-	3,799	1,000	-	1,000	1,000

General Fund Expenditures

	2020 Actual	2021 Actual	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 YTD 6/30/2024	2024 Year End Projection	2025 Proposed Budget
01-411-420 Fire - Membership/Dues					-	181	181	100
01-411-450 Alarm System Contract	2,486	1,584	1,199	1,199	2,700	1,199	1,199	1,250
01-411-455 Alarm System Contract-PW Garage	1,009	2,610	2,606	2,607	3,000	1,871	2,607	2,800
01-411-510 Volunteer EMT Credit				-	7,500	6,157	6,157	6,500
01-411-531 Contribution - WC Borough	108,656	108,656	108,656	108,656	115,695	115,695	115,695	119,591
01-411-532 Contribution - Goshen Fire Co	92,381	111,565	120,000	126,000	152,208	-	152,208	152,208
01-411-533 EGoshen Fire - Workers Comp	6,539	6,735	7,262	6,702	7,500	-	7,500	7,500
01-411-534 Good Fellowship Ambulance	20,000	25,000	30,000	46,000	56,000	-	56,000	56,000
01-411-535 Firemans Foreign Fire Ins Prem	88,079	79,510	99,757	98,051	100,000	-	100,000	100,000
Subtotal (411) Public Safety -Fire:	383,439	404,397	442,209	470,960	528,430	166,625	523,786	527,514
<u>(413) Building & Code Enforcement</u>								
01-413-200 BCO - Contracted Services	1,349	130	0	-	1,000	0	1,000	1,000
01-413-250 Residential Review/Insp Services	76,795	73,965	113,931	91,302	100,000	36,695	100,000	100,000
01-413-255 Code Enforce/Property Maintenance	3,255	7,136	1,042	-	1,000	-	1,000	1,000
01-413-400 Commercial Review/Insp Services	15,188	89,316	33,338	111,299	75,000	4,681	75,000	50,000
01-413-451 U&O Permit - Residential Resales	9,864	10,969	10,920	9,376	11,000	2,990	10,500	11,000
01-413-452 U&O Permit - Commercial Resales	3,721	1,609	65	666	1,500	666	1,500	1,600
Subtotal (413) Building & Code Enforcement:	111,188	184,268	159,296	212,643	189,500	45,032	189,000	164,600
<u>(414) Planning and Zoning</u>								
01-414-100 Planning/Zoning Wages	225	525	950	650	1,200	-	1,200	975
01-414-161 PC/Zoning FICA		0	59	40	74	-	74	60
01-414-162 PC/Zoning Medicare		0	14	9	17	-	17	14
01-414-240 Planning/Zoning Gen Expense	3,990	1,546	7,014	6,641	7,500	1,434	7,500	7,500
01-414-313 Planning Commission Consultants	25,138	10,461	40	7,116	5,000	-	-	5,000
01-414-461 Supervisor Hearings	115	105	4,869	-	1,000	-	1,000	1,000
01-414-462 Zoning Hearing Board Hearings	6,133	5,679	13,896	17,356	12,000	11,718	12,000	12,000
01-414-463 Zoning Ordinance Revisions/Consult	7,303	9,603		1,425	5,000	900	4,000	5,000
01-414-465 Advertising - ZHB/PC	1,437	5,576	5,568	5,103	6,000	1,859	5,000	6,000
Subtotal (414) Planning and Zoning:	146,205	74,944	32,410	38,342	37,792	15,911	30,791	37,550
<u>(415) Emergency Management</u>								
01-415-310 EM Services	0		-	-	150	-	-	150
01-415-320 EM Equipment	0		-	-	150	-	-	150
01-415-330 EM Training	0		-	-	250	-	-	250
Subtotal (415) Emergency Management:	0		-	-	550	-	-	550
<u>(419) Public Safety - Other</u>								
01-419-100 CC SPCA Contract	1,639	1,739	1,739	1,791	5,600	5,700	5,700	5,700
01-419-150 Animal Acquisition/Call for Service Fee	900	509	1,567	49	100	-	-	100
01-419-200 SPCA Stray Boarding	1,576	2,800	2,570	4,735	6,600	7,400	14,000	14,000
01-419-300 PA Criminal Record Check	528	462	396	418	400	154	400	500

General Fund Expenditures

	2020 Actual	2021 Actual	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 YTD 6/30/2024	2024 Year End Projection	2025 Proposed Budget
Subtotal (419) Public Safety - Other:	6,143	5,510	6,272	6,993	12,700	13,254	20,100	20,300
<u>(430) Public Works Department</u>								
01-430-100 Public Works Roadmaster	63,346	63,040	67,859	78,108	98,109	38,399	80,000	98,880
01-430-110 Public Works Staff	182,600	188,452	195,340	195,192	228,145	87,813	195,000	210,000
01-430-115 Public Works PT Roads	144	480	5,832	4,195	24,810	4,528	6,000	2,000
01-430-161 FICA	19,601	20,509	23,119	27,407	30,197	14,939	27,993	30,144
01-430-162 Medicare Employer	4,584	4,797	5,407	6,410	7,062	3,494	6,547	7,050
01-430-163 PAUC Employer	2,091	2,626	3,196	804	1,150	692	1,150	1,150
01-430-180 PW Overtime	2,246	3,035	1,414	2,215	5,500	487	2,500	3,000
01-430-210 Office Supplies - PW	189	875	938	307	1,000	393	800	1,000
01-430-215 Garage Computer Svc/Supplies	1,484	364	316	474	800	327	800	800
01-430-220 Garage Telephone Svcs	5,105	4,300	3,694	2,352	5,000	1,339	2,800	3,000
01-430-240 General Expense - Public Works	1,187	3,042	2,710	4,375	3,500	2,152	3,500	3,500
01-430-241 Uniforms - Public Works	2,716	2,668	2,109	4,417	3,600	1,636	3,600	3,600
01-430-250 General Supplies - PW	6,550	5,038	5,625	4,138	5,000	3,422	5,000	5,500
01-430-260 Tool & Equip Purchases - PW	1,200	1,491	316	7,325	4,000	3,523	4,000	4,000
01-430-300 Vehicle Maintenance -PW	29,512	41,175	46,282	33,504	37,000	13,104	37,000	37,000
01-430-310 PW Vehicle Repair/Ins Claim				4,523		-	-	
01-430-330 PW Vehicle Operation - FUEL	11,991	20,103	16,531	25,500	30,000	14,829	30,000	30,000
01-430-370 Tool & Equipment Repair - PW	354	2,312	2,878	6,399	3,000	1,709	3,000	3,000
01-430-371 Tool & Equipment Rental-PW		1,067	1,485	78	2,000	-	2,000	2,000
01-430-460 PW Continuing Ed (CDL)	0	0	249	1,899	2,000	1,528	2,000	2,000
Subtotal (430) Public Works Department:	334,898	365,372	385,299	409,622	491,873	194,315	413,690	447,624
<u>(432) Winter Maintenance</u>								
01-432-110 Winter Maintenance	2,074	21,699	8,040	195	16,000	21,593	24,000	24,000
01-432-180 Winter Maintenance OT	2,128	17,520	14,398	1,679	20,000	9,664	10,000	12,000
01-432-250 Snow Removal - Materials	24,814	55,170	37,086	10,599	65,000	40,824	65,000	50,000
01-432-300 Snow Removal - Misc Exp	1,925	4,936		-		468	500	1,000
Subtotal (432) Winter Maintenance:	30,941	99,325	59,524	12,473	101,000	72,548	99,500	87,000
<u>(433) Traffic Control</u>								
01-433-301 Street Signs, Lines, Markings	28,134	36,971	50,289	36,848	35,000	2,136	35,000	35,000
01-433-305 Traffic Signals - Misc Exp	1,000	1,000		1,613	3,000	631	2,500	2,500
01-433-360 Traffic Signals - Electricity	3,951	3,736	3,909	3,929	4,500	1,631	4,200	4,300
01-433-370 Traffic Signals - Repairs	23,078	59,395	10,632	26,928	35,000	2,110	35,000	35,000
01-433-450 Traffic Signals - Contract Svc	2,448	2,448	2,448	2,448	3,500	-	3,000	3,000
Subtotal (433) Traffic Control:	410,101	174,748	67,278	71,766	81,000	6,508	79,700	79,800
<u>(434) Street Lighting</u>								
01-434-360 Street Lights - Electricity	1,288	1,464	1,426	1,441	1,800	642	1,550	1,600
Subtotal (434) Street Lighting:	1,288	1,464	1,426	1,441	1,800	642	1,550	1,600

General Fund Expenditures

		2020 Actual	2021 Actual	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 YTD 6/30/2024	2024 Year End Projection	2025 Proposed Budget
<u>(436) Storm Sewers and Drains</u>									
01-436-000	Storm Sewers and Drains	4,000		-			-		
01-436-450	Drainage	18,996	2,025	9,074	2,998	5,000	145	5,000	5,000
Subtotal (436) Drainage:		22,996	2,025	9,074	2,998	5,000	145	5,000	5,000
<u>(437) Tools & Machinery</u>									
01-437-370	Tool/Machinery - Maint/Repair	21	7,283	533	1,802	3,000	1,909	3,000	3,000
01-437-725	Backhoe Expenses	1,775	5,597	1,786	-	4,000	-	4,000	4,000
01-437-740	Major Equipment Purchase	46,862	46,862	84,200	84,412	-	-	-	-
01-437-750	Minor Equip Purchase-PW	2,185	0	-	-	4,000	-	4,000	3,000
Subtotal (437) Tools & Machinery:		50,843	59,742	140,624	86,215	11,000	1,909	11,000	10,000
<u>(438) Road & Bridge Maintenance</u>									
01-438-250	Highway Material - Public Work	400	919	546	-	3,500	582	2,500	2,500
01-438-251	Road Repair - Public Works	997	1,861	1,522	2,040	1,800	1,503	1,800	2,800
01-438-380	Rental Equipment - Public Work	0	0	164	-	500	-	500	500
01-438-451	PA One Call System	1,058	1,204	526	756	1,000	177	1,000	1,000
01-438-452	Satellite Subscription Service	3,720	3,816	4,032	4,392	4,600	4,612	4,612	4,900
Subtotal (438) Rd & Bridge Maintenance:		6,176	7,800	6,789	7,189	11,400	6,874	10,412	11,700
<u>(439) Highway Construction</u>									
01-439-100	Street Construction	309,182	345,381	364,228	350,000	375,000	-	351,920	350,000
01-439-150	Street Construction	132,030	82,307	70,448	144,206	-	-	-	-
01-439-200	Stormwater Repairs	0		-			-		
Subtotal (439) Highway Construction:		441,212	427,688	434,676	494,206	375,000	0	351,920	350,000
<u>(446) Stormwater Management/MS4 Requirements</u>									
01-446-200	NPDES/MS4 Permit	1,000	0	2,500	2,500	2,500	-	2,500	2,500
01-446-300	Simplified Stormwater Projects		300	244	884	1,920	-	-	800
Subtotal (446) Stormwater Management		1,000	300	2,744	3,384	4,420	-	2,500	3,300
<u>(450) Historical Commission</u>									
01-450-000	Historical Commission Expenses	1,287	3,637	80	2,720	2,000	50	2,000	2,000
01-450-050	Historical Markers/Interpretive Signage		3,382			5,000	-	5,000	5,000
01-450-100	Minnaci Property	0	7,114	5,210	-		-	-	
01-450-200	Huey Property Maintenance	10,780	502		9,500		-	-	
Subtotal (450) Historical Commission		12,067	14,635	5,290	12,220	7,000	50	7,000	7,000
<u>(451) Cultural & Recreation Administration</u>									
01-451-000	Park & Recreation Commission	308	1,628	2,892	3,729	6,000	1,056	6,000	6,000
01-451-100	Westtown Day	0	8,535	3,909	9,789	10,000	1,050	10,000	10,000
01-451-112	Park & Recreation Admin Staff	0				30,000	-	10,000	77,000
01-451-161	FICA					1,860	-	620	5,239

General Fund Expenditures

		2020 Actual	2021 Actual	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 YTD 6/30/2024	2024 Year End Projection	2025 Proposed Budget
01-451-162	Medicare Employer					435	-	145	1,225
01-451-163	PAUC Employer					100	-	90	180
01-451-180	Park/Rec Employee Overtime								7,500
01-451-247	Recreation Activities	0				10,000	-	-	10,000
Subtotal (451) Park & Recreation:		1,653	10,163	6,802	13,517	58,395	2,106	26,855	117,144
<u>(454) Township Parks</u>									
01-454-110	Park Maint. Employees	10,647	0	38,148	98,868	94,484	58,756	134,000	136,310
01-454-240	General Park Expense	2,042	1,986	9,259	1,515	5,000	1,037	5,000	5,000
01-454-250	Park Supplies	4,748	2,740	3,339	439	7,000	1,470	5,000	7,000
01-454-251	Special Park Projects	10,100	4,265	712	18,731	5,000	-	5,000	5,000
01-454-260	Park Tool & Equip Purchase	1,067	105		-	1,500	-	1,500	1,500
01-454-361	Park Restroom Utilities				-	3,600	389	800	2,000
01-454-370	Park Equip Repair & Operat	1,345	2,401	75	79	2,000	-	1,000	2,000
01-454-373	Park Restroom Maintenance					3,500	-	1,000	3,500
01-454-380	Equipment Rental	5,907	9,586	10,800	7,605	6,500	2,735	6,500	6,500
01-454-450	Parks - Lawn Maintenance	1,759	396	114	-	2,500	-	2,500	2,500
01-454-500	Park Water Usage	1,737	2,096	311	-	1,800	-	-	-
01-454-600	Community Garden - Shared Cost	1,821	3,123	2,391	1,263	3,000	778	1,850	1,850
Subtotal (454) Township Parks:		41,172	26,698	65,148	128,500	135,884	65,165	164,150	173,160
<u>(456) Libraries</u>									
01-456-000	Libraries	11,000	11,000	11,000	13,943	16,731	-	16,731	16,731
Subtotal (456) Libraries:		11,000	11,000	11,000	13,943	16,731	-	16,731	16,731
<u>(460) Community Development</u>									
01-460-100	Environmental Advisory Council		292	7,200	7,007	2,000	412	2,000	2,000
Subtotal (460) Community Development			292	7,200	7,007	2,000	412	2,000	2,000
<u>(461) Conservation of Natural Resources</u>									
01-461-000	Forestry Management	6,000	18,325	13,500	28,025	30,000	-	30,000	30,000
01-461-313	Open Space (Crebilly Eng/Surv/Appraisal)			23,445	23,788	-	-	-	-
01-461-330	Tyson Park Special Maintenance	5,981	7,400	4,975	1,215	7,500	-	7,500	5,000
Subtotal (461) Conservation of Natural Resources:		15,549	25,725	41,920	53,027	37,500	-	37,500	35,000
<u>(462) Community Develop Housing</u>									
01-462-000	Community Development	300	500	1,450	1,450	1,500	500	1,500	1,500
Subtotal (462) Community Development:		300	500	1,450	1,450	1,500	500	1,500	1,500
<u>(471) Debt Service - Principal</u>									
01-471-100	2022 PW F350 & F550 Loan Principal			16,916	34,594	35,636	17,686	35,636	36,709
"	2023 International Dump/Plow 67-26	0	27,067		27,459	28,280	-	28,280	29,125

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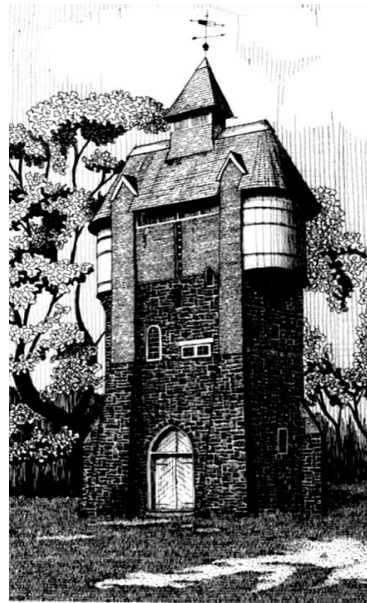
General Fund Expenditures

	2020 Actual	2021 Actual	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 YTD 6/30/2024	2024 Year End Projection	2025 Proposed Budget
Subtotal (471) Debt Service - Principal	0	27,067	16,916	62,053	63,916	17,686	63,916	65,835
<u>(472) Debt Service - Interest</u>								
01-472-100 2022 PW F350 & F550 Loan Interest			2,706	4,650	3,608	1,936	3,608	2,534
" 2023 International Dump/Plow 67-26	0	2,929		2,537	1,716	-	1,716	871
Subtotal (471) Debt Service - Principal	0	2,929	2,706	7,187	5,324	1,936	5,324	3,405
<u>(480) Miscellaneous</u>								
01-480-000 Miscellaneous Expenditures	0	40	650	-	500	0	500	500
01-480-100 Bank Charges	491	(519)	2,378	4,364	6,000	2,623	4,200	4,200
Subtotal (480) Miscellaneous:	491	3,021	3,028	4,364	6,500	2,623	4,700	4,700
<u>(484) Workers Compensation Insurance</u>								
01-484-354 Workers Compensation Insurance	36,734	31,980	34,959	21,183	23,300	-	16,864	20,000
Subtotal (484) Workers Comp Insurance:	36,734	31,980	34,959	21,183	23,300	-	16,864	20,000
<u>(486) Insurance and Benefits</u>								
01-486-100 General Liability Insurance	21,959	21,142	22,092	24,268	26,694	-	25,449	27,994
01-486-150 Cyber Liability Insurance				10,692	11,761	10,258	10,258	11,284
01-486-200 Admin Bldg Property Insurance	3,186	3,503	3,587	3,930	4,323	-	4,462	4,908
01-486-210 PW Garage Property Ins	7,746	8,543	8,775	9,751	10,726	-	11,071	12,178
01-486-220 Mansion/Park Property Ins	8,154	9,345	9,239	10,347	11,382	264	12,359	13,595
01-486-230 Traffic Signal Property Ins	2,513	2,875	2,951	3,283	3,611	-	3,732	4,105
01-486-240 Contractor Equip/Debris Remove	1,571	1,175	1,184	1,198	1,318	-	2,027	2,230
01-486-250 Auto Physical Damage Property	6,117	6,125	6,597	7,776	8,554	-	8,976	9,874
01-486-300 Automobile Liability Insurance	5,488	5,828	8,419	7,612	8,373	-	7,972	8,769
01-486-310 Auto Insurance Claim/Deductible	4,536	0		7,124	7,836	-	-	-
01-486-400 Public Officials Liability	10,480	9,863	11,726	12,812	14,093	-	13,505	14,856
01-486-401 Bonds-Treasurer's/Other	2,075	4,410	3,486	2,989	3,288	600	3,400	3,500
Subtotal (486) Insurance & Benefits:	73,825	72,809	78,056	101,782	111,960	11,122	103,211	113,292
<u>(487) Employee Benefits</u>								
01-487-152 Employee(s) Benefits (Leaves)	71,057	61,845	115,609	137,312	115,000	71,761	115,000	120,000
01-487-153 Insurance (Life,AD&D,LTD,STD)	11,918	12,352	12,773	15,578	21,215	8,337	20,000	23,677
01-487-154 Dental Insurance (Empl)	2,311	7,617	6,019	4,904	5,040	1,865	2,000	5,490
01-487-155 Vision Reimbursement	1,870	949	1,620	1,995	4,900	1,146	3,000	5,400
01-487-156 Health/Hospital Insurance	70,301	60,647	48,343	83,505	113,880	55,154	113,880	150,000
01-487-157 HRA - PrimePay	13,199	7,641	7,191	23,592	32,000	14,217	28,000	33,000
01-487-158 HRA Plan Fees	1,303	1,361	1,058	1,729	1,750	1,016	1,750	1,800
01-487-159 Healthcare Reimbursement	15,546	13,866	23,319	12,839	-	-	-	not needed in 2025
01-487-160 State Aid Pension Contribution	53,521	60,353	56,593	55,614	88,000	-	88,000	90,000
01-487-161 Cell Phone Reimbursement	940	960	800	580	800	850	1,690	2,000
01-487-500 On-Lot Staff Insurance	6,394	2,503	1,685	1,303	500	506	830	850
Subtotal (487) Employee Benefits:	248,361	230,096	275,011	338,951	383,085	154,853	374,150	432,217

General Fund Expenditures

	2020 Actual	2021 Actual	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 YTD 6/30/2024	2024 Year End Projection	2025 Proposed Budget
(491) Refunds of Prior Year Revenues								
01-491-010 RE Tax Refund	1,284	2,160	2,763	512	2,500	926	1,000	1,000
01-491-013 Reimbursable Tax Payments	11,192	11,442	11,603	11,603	12,000	1,957	12,000	12,000
01-491-090 State Aid-Pension Excess	22,120	24,784	16,595	1,899	-	27,670	27,670	-
01-491-100 Miscellaneous Reimbursement	2,387	1,468	233	1,870	1,500	3,495	3,495	1,500
01-491-200 Prior Year Adjusting Entry				542		637	637	-
Subtotal (491) Refunds of Prior Yr Revenues:	36,983	39,854	31,194	16,426	16,000	34,684	44,801	14,500
(492) Interfund Operating Transfers								
01-492-019 Transfer to ARPA Fund	0	0	1,156,367	-				
01-492-020 Transfer to Capital Projects	0	21,000	16,000					
01-492-030 Transfer to Capital Reserve	180,000	165,000	180,000	180,000	180,000	90,000	180,000	240,000
01-492-035 Transfer to Capital Future Reserve	248,539	100,000		-	50,000	-	50,000	50,000
01-492-215 Transfer to Debt Svc/OBP Series 2022			110,000	264,000	264,000	132,000	264,000	264,000
01-492-300 Transfer to Debt Svc /Series 2021	180,000	165,000	180,000	126,000	126,000	63,000	126,000	126,000
01-492-400 Transfer to Capital Repl Reserve	25,000	100,000	25,000	-	25,000	-	-	\$ -
Subtotal (492) Interfund Operating Transfers:	633,539	551,000	1,667,367	570,000	645,001	285,000	620,000	680,000
Total General Fund Expenditures	7,775,719	7,110,211	8,273,366	7,760,203	8,650,041	3,944,098	8,371,569	8,865,366
Total GENERAL FUND Revenues/Fund Balance Approp	7,511,084	7,861,894	8,327,761	8,611,082	8,650,040	5,462,610	8,230,074	8,865,366
Total GENERAL FUND Expenditures:	7,775,719	7,110,211	8,273,366	7,760,202	8,650,040	3,944,098	8,371,569	8,865,366
Total GENERAL FUND Balance	(264,635)	751,683	54,394	850,880	0	1,518,511	(141,495)	(0)
Projected General Fund Year End Cash Balance							7,348,754	6,704,479

WESTTOWN TOWNSHIP
2025 Sewer Fund Draft Budget



8/5/2024

Sewer Fund Revenues

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD 6/30/2024	2024 Year End Projection	2025 Proposed Budget
Beginning Cash Balance	1,369,136	1,601,924	2,244,758				2,044,237	2,044,238
(341) Interest Earnings								
08-341-000 Interest Earnings	1,294	274	3,705	13,574	50,000	42,273	65,000	40,000
08-341-106 PLGIT Interest (WW)				44,237	72,000	55,965	80,000	70,000
08-341-107 Interest on Developer Reimbursements				0	0	196	0	0
Subtotal (341) Interest Earnings	1,294	274	3,705	57,811	122,000	98,433	145,000	110,000
(361) Twp Sales/Charges for Service								
08-361-601 UB Returned Check Fee	65	0	105	70	70	0	70	70
Subtotal (361) Twp Sales/Charges for Service	65	0	105	70	70	0	70	70
(364) Sanitation/Sewage Charges								
08-364-110 Sewage Tapping Fee /WCC	2,930	0	-	0	0	5,860	0	0
08-364-111 Sewage Tapping Fee/ W.Goshen	25,313	0	63,283	3,164	0	-	0	0
08-364-120 Sewer User Fees Not Metered	2,483,902	2,492,436	2,478,237	2,479,971	2,483,280	1,269,291	2,483,280	2,484,100
08-364-122 Sewer Fees-Club Swim Pool	1,640	1,640	1,640	1,640	1,640	820	1,640	1,640
08-364-123 Sewer Fees-Pool Club House	1,640	1,640	1,640	1,640	1,640	820	1,640	1,640
08-364-124 Commercial Sewer Fees Metered	240,380	314,793	294,167	307,364	290,000	135,962	290,000	295,000
08-364-125 Westtown Sch Meter Usage	68,268	99,198	104,614	107,212	102,000	73,591	102,000	102,000
08-364-130 Admin Fee WT Sch Pump Station	1,200	1,200	1,200	1,200	1,200	600	1,200	1,200
08-364-135 Thornbury Twp CC Maint Fee	1,600	1,600	1,600	1,600	1,600	800	1,600	1,600
08-364-500 Delinquent Sewer Collections	39,386	40,306	55,494	50,496	45,000	20,090	42,000	40,000
Subtotal (364) Sanitation	2,866,259	2,952,813	3,001,875	2,954,286	2,926,360	1,507,834	2,923,360	2,927,180
(380) Miscellaneous Revenue								
08-380-000 Misc Revenue	0	0	0	8,570	0		0	0
Subtotal (390) Misc Revenue	0	0	0	8,570	0	0	0	0
(395) Refunds & Reimbursements								
08-395-100 Miscellaneous Refunds	0	380	0	0	250	0	0	50
08-395-200 Miscellaneous Reimbursement	0	0	0	0	250	0	0	50
08-395-700 Developers Reimbursements	0	0	0	0	250	0	0	50
Subtotal (395) Refunds & Reimbursements:	0	380	0	0	750	0	0	150
399 Reserve Appropriation					1,002,890		823,664	0
Total Sewer Revenue	2,867,617	3,008,854	3,005,685	3,020,771	4,052,070	1,606,267	3,892,094	3,037,400

Sewer Fund Expenditures

	2020 Actual	2021 Actual	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 YTD 6/30/2024	2023 Year End Projection	2025 Proposed Budget
<u>(401) Executive</u>								
08-401-000 WW General Expense	0	0	0	302	500		500	500
08-401-100 Wastewater Admin Wages	123,657	139,074	132,177	126,169	146,557	62,138	140,000	152,076
08-401-161 FICA	7,318	8,562	8,151	7,774	9,087	3,825	8,680	9,429
08-401-162 Medicare Employer	1,780	2,003	1,906	1,818	2,125	894	2,030	2,205
08-401-163 PAUC Employer	605	833	764	183	250	146	180	180
08-401-210 WW - Office Supplies	319	0	378	398	500	624	650	500
08-401-241 WW - Training & Information	1,577	1,496	1,245	562	1,500	495	1,500	1,500
08-401-341 WW Advertising	0	0	0	0	0		0	0
08-401-342 WW Printing	0	0	0	0	0		0	0
Subtotal (401) Executive:	135,256	151,968	144,621	137,205	160,519	68,122	153,540	166,390
<u>(404) Legal Services</u>								
08-404-310 WW Legal - WCC	0	0	0	0	1,000	0	500	500
08-404-314 WW Legal - West Goshen	0	0	0	0	1,000	0	500	500
08-404-500 WW Delinquent Collection Legal Fees	1,760	1,146	830	586	1,100	1,321	1,500	1,500
Subtotal (404) Legal Services:	1,760	1,146	830	586	3,100	1,321	2,500	2,500
<u>(406) General Government Admin</u>								
08-406-100 TMDL Coalition	5,362	1,245	2,229	764	2,500	0	1,660	2,500
08-406-200 NPDES Permit	500	2,653	1,000	1,000	3,000	1,000	3,000	3,000
08-406-225 Daily Discharge Capacity Fee	638	638	660	715	725	749	749	800
08-406-360 Muncipay Credit Card Fees	7,103	8,166	8,773	10,377	10,000	5,417	11,000	12,000
08-406-500 Chapter 302-WW Opr Cert Fee	165	165	165	165	175	0	175	175
08-406-800 Aqua Sewer Billing Fee	300	300	373	300	380	0	300	300
Subtotal (406) General Govt Admin:	14,068	13,167	13,201	13,321	16,780	7,166	16,884	18,775
<u>(407) Networking Services</u>								
08-407-215 WW Computer/Svcs/Support	0	26	185	0	200	106	200	200
Subtotal (407) Networking Services	0	26	185	0	200	106	200	200
<u>(408) Engineering</u>								
08-408-000 WW Engineering - General	2,437	653	0	0	1,000	0	1,000	1,000
08-408-313 WW Engineering-WCC	11,883	6,044	1,406	2,342	8,000	1,708	8,000	8,000
08-408-314 WW Engineering - W.Goshen	2,541	805	0	0	5,000	0	2,500	2,500
08-408-400 WW Engr Due From Developer	6,197	471	0	566	0	(566)	0	1,000
Subtotal (408) Engineering:	27,303	7,973	1,406	2,908	14,000	1,143	11,500	12,500
<u>(429) Wastewater Collection/Treatment</u>								
08-429-100 WW Plant Wages	171,178	180,316	181,152	146,542	199,749	74,356	165,000	188,774
08-429-161 FICA	11,789	12,740	12,813	10,913	12,694	5,415	10,540	12,014
08-429-162 Medicare Employer	2,757	2,980	2,997	2,552	2,969	1,266	2,465	2,810
08-429-163 PAUC Employer	787	806	838	293	300	192	200	300
08-429-172 Holiday Pay	7,644	7,854	8,144	8,753	11,300	4,685	9,400	11,000
08-429-176 Employee(s) Benefits (Leaves)	10,378	13,476	13,869	15,802	15,600	3,963	14,000	16,000

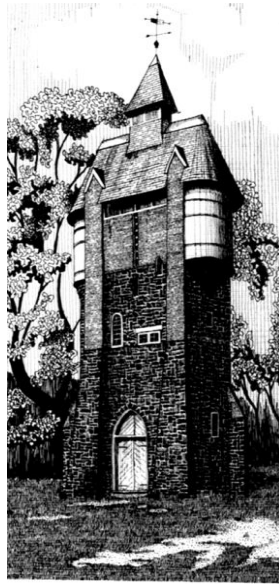
Sewer Fund Expenditures

	2020 Actual	2021 Actual	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 YTD 6/30/2024	2023 Year End Projection	2025 Proposed Budget
08-429-177 Sick Time	0	2,838	1,639	2,616	2,600	518	2,600	3,000
08-429-180 Over Time	2,628	2,792	3,471	4,197	5,000	4,709	5,000	5,000
08-429-240 Administration & Billing - WCC	8,008	7,759	7,611	8,247	8,000	4,789	8,500	9,000
08-429-244 WW Supplies - WCC	4,245	2,901	23,379	6,683	6,000	3,415	7,000	8,000
08-429-245 WW Supplies - Kirkwood Pump Station	94	0	0	93	500	0	500	500
08-429-246 WW Supplies - Pleasant Gr Pump Station	197	139	0	221	1,000	0	1,000	1,000
08-429-247 WW Supplies - Rustin Pump Station	408	0	0	404	1,000	674	1,000	1,000
08-429-251 WW Supplies - WG	73	439	1,833	946	1,000	85	1,000	1,000
08-429-260 WW Tool Purchases	0	0	0	0	500	0	500	500
08-429-261 WW Tool/Equipment Rental	0	0	0	0	500	0	500	500
08-429-320 WW Telephone	604	626	580	582	650	188	650	650
08-429-345 Chapter 94 Report	8,164	9,191	8,736	3,694	10,500	4,871	10,500	11,400
08-429-360 WW Utilities - WCC	52,072	47,381	46,394	48,551	54,000	24,973	50,000	51,000
08-429-361 Utilities - Pleasant Grv Pump Station	11,642	11,797	10,537	10,626	12,000	6,529	12,000	12,500
08-429-362 Utilities-Trellis Lane	2,290	2,187	2,571	2,690	3,300	1,507	3,100	3,300
08-429-363 Utilities-Sage Lane	1,767	1,893	2,084	2,083	2,700	1,262	2,500	2,600
08-429-364 Utilities-Ltl Shiloh Rd	314	316	366	380	450	165	350	400
08-429-365 Utilities-ArborView Pump Station	2,683	2,420	2,725	2,589	3,300	1,395	2,800	3,000
08-429-366 Utilities-Kirkwood Pump Station	2,564	3,158	3,272	3,285	4,100	1,960	4,000	4,100
08-429-367 Utilities-Thorne @ Maple	314	316	366	380	450	166	350	400
08-429-368 Utilities-Rustin PS	4,032	3,976	4,158	4,234	5,600	2,652	5,300	5,500
08-429-373 Treatment - WG (Goose Creek)	228,036	234,679	299,222	315,856	375,000	71,018	320,000	355,000
08-429-374 Equipment Repair - WCC	0	25,166	33,420	14,638	45,000	5,629	45,000	45,000
08-429-375 Equipment Repair - WG	0	0	6,050	0	5,000	140	5,000	5,000
08-429-376 Operation & Maintenance - WCC	96,868	76,206	123,574	100,556	106,500	53,237	106,500	106,500
08-429-377 Operation & Maintenance - WG	26,319	9,974	12,451	13,282	15,000	3,081	15,000	15,000
08-429-378 Op & Maint - Pleasant Grove PS	10,460	5,244	30,459	36,741	15,000	23,345	25,000	30,000
08-429-379 Op & Maint - Rustin PS	15,616	11,698	13,598	14,838	12,000	7,337	14,000	14,000
08-429-380 Ashbridge Pump Station(WG)	1,718	1,807	0	5,485	2,500	0	2,500	2,500
08-429-381 Op & Maint - ArborView PS	0	905	1,174	1,365	1,500	451	1,500	1,500
08-429-382 Op & Maint - Kirkwood PS	4,132	8,006	2,378	7,063	5,000	4,526	6,000	6,000
08-429-450 Alarm System Monitoring - WCC	18,789	18,789	18,789	18,789	20,000	7,681	18,789	20,000
08-429-451 Alarm System Monitoring - WG	10,052	10,052	10,052	10,052	10,000	4,189	10,052	11,000
08-429-452 Sludge Hauling Contract	38,255	34,793	48,245	47,424	61,178	50,997	62,000	65,000
08-429-455 Sewer Line Flush/Televise	0	0	304	0	75,000	1,330	60,000	55,000
08-429-600 W.Goshen Sewer Capital Costs	0	19,361	13,986	34,133	26,289	14,975	14,975	92,234
08-429-750 Equipment Purchase - WCC	0	2,324	22	0	2,000	0	0	2,000
08-429-750 F-450 Utility Truck WWTP			0	61,649	83,000		71,945	0
08-429-750 Jet Trailer (used from EGT)				43,500	0		0	0
08-429-751 Equipment Purchase - WG	0	0	0	0	0		0	0
Subtotal (429) WW Collection/Treatment:	810,560	816,191	953,264	1,012,726	1,225,729	397,667	1,099,016	1,180,982
(480) Miscellaneous								
08-480-100 Miscellaneous Expenses	0	0	0	8,570	0		0	0
08-480-10 Bank Charges	0	0	0	13	0	114	0	0
Subtotal (480) Miscellaneous:	0	0	0	8,583	0	114	0	0
(484) Workers Compensation Insurance								

Sewer Fund Expenditures

	2020 Actual	2021 Actual	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 YTD 6/30/2024	2023 Year End Projection	2025 Proposed Budget
08-484-100 Workers Compensation	12,245	10,660	11,653	7,061	7,770		5,621	7,000
Subtotal (484) Workers Compensation Ins:	12,245	10,660	11,653	7,061	7,770	0	5,621	7,000
(486) Insurance and Benefits								
08-486-100 WW General Liability Insurance	17,254	16,612	17,358	19,067	20,974		19,995	22,995
08-486-200 WW Property Insurance	5,039	5,207	5,711	6,359	6,995		7,219	8,302
08-486-300 WW Automobile Liability	3,658	3,885	4,346	5,075	5,582		5,315	6,112
08-486-400 WW Public Officials Liability	6,986	6,575	7,818	8,541	9,395		9,004	10,354
Subtotal (486) Insurance & Benefits:	32,938	32,279	35,233	39,042	42,947	0	41,533	47,763
(487) Employee Benefits								
08-487-153 Insurance (Life,AD&D,LTD,STD)	6,446	8,248	7,755	7,599	8,500	3,589	7,200	8,266
08-487-154 Dental Insurance (Empl)	485	1,293	875	922	1,000	1,096	2,000	1,900
08-487-155 Vision Reimbursement	1,322	954	1,485	1,364	1,925	313	1,500	1,925
08-487-156 Health/Hospitalization Insurance	49,848	48,534	41,485	58,753	70,000	27,796	51,000	58,000
Subtotal (487) Employee Benefits:	58,101	59,029	51,601	68,638	81,425	32,793	61,700	70,091
(489) Unclassified Expenditures								
08-489-000 Unclassified Expenditures	0	0	0	1,350	0		0	0
08-489-030 Emergency Repair-WW Cap Rsv	0	0	0	0	0		0	0
Subtotal (489) Unclassified Expenditures	0	0	0	1,350	0	0	0	0
(492) Interfund Operating Transfers								
08-492-100 Transfer to Debt Svc/GO Series 2021 (2012)	360,000	330,000	360,000	300,000	294,000	147,000	294,000	294,000
08-492-180 Transfer To Capital Projects	175,000	0	0	0	1,182,000		1,182,000	
08-492-200 Transfer to Sewer Capital Reserve	360,000	330,000	360,000	360,000	360,000	180,000	360,000	573,600
08-492-300 Transfer to Debt Svc/GO Series 2021 (2016)	660,000	605,000	663,600	663,600	663,600	331,800	663,600	663,600
Subtotal (492) Interfund Operating Transfers:	1,555,000	1,265,000	1,383,600	1,323,600	2,499,600	658,800	2,499,600	1,531,200
Total Sewer Fund Expenses	2,647,230	2,357,441	2,595,594	2,615,022	4,052,070	1,167,231	3,892,094	3,037,400
Total SEWER FUND Revenues:	2,867,617	3,008,854	3,005,685	3,020,771	4,052,070	1,606,267	3,892,094	3,037,400
Total SEWER FUND Expenditures:	2,647,230	2,357,441	2,595,594	2,615,022	4,052,070	1,167,231	3,892,094	3,037,400
Total SEWER FUND Fund Balance	220,388	651,413	410,091	405,750	0	439,036	0	(0)
Sewer Fund Projected Year End Cash Balance							2,044,238	2,044,238

WESTTOWN TOWNSHIP
2025 Refuse Fund Draft Budget



8/5/2024

Refuse Fund Revenues

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD 6/30/2024	2025 Year End Projection	2025 Proposed Budget
Refuse Beginning Cash Balance		534,140	664,939		780,939		699,077	524,370
<u>(355) State Shared Revenues</u>								
09-355-020 DER Grant - Recycling	0	21,172	24,011	17,408	10,000	16,073	16,073	10,000
Subtotal State Revenue	0	21,172	24,011	17,408	10,000	16,073	16,073	10,000
<u>(364) Sanitation/Trash/Recycling Fee</u>								
09-364-300 Solid Waste Collection	1,058,902	1,065,344	1,051,415	1,310,630	1,310,000	666,192	1,310,000	1,310,000
09-364-400 Delinquent UB Collections	16,880	17,243	23,780	21,641	19,000	8,610	19,000	19,000
Subtotal (364) Trash/Recycling:	1,075,781	1,082,587	1,075,196	1,332,271	1,329,000	674,802	1,329,000	1,329,000
<u>(395) Reimbursements</u>								
09-395-205 Hazard Waste Reimburse	2,080	1,817	1,563	0	1,500	4,047	4,047	1,500
Subtotal Reimbursements	2,080	1,817	1,563	0	1,500	4,047	4,047	1,500
<u>(399) FUND BALANCE</u>				81,862	208,458		174,707	338,824
Total Refuse Revenue	1,077,861	1,105,576	1,100,770	1,431,542	1,548,958	694,921	1,523,827	1,679,324

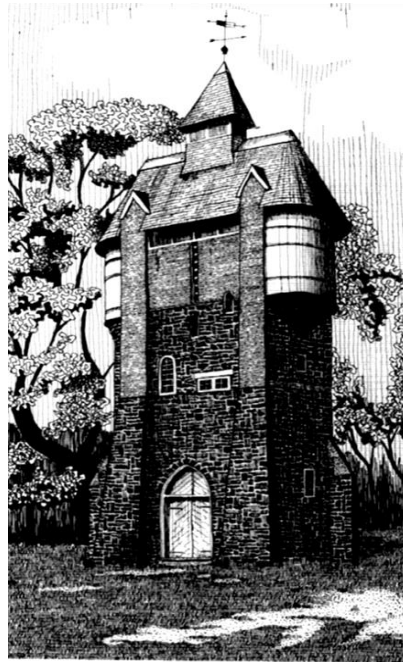
Refuse Fund Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2023 ACTUAL 6/30/2024	2024 Year End Projection	2025 Proposed Budget
(401) Refuse Wages								
09-401-100 Administration Refuse Payroll	105,889	109,334	107,239	112,546	125,187	56,241	125,187	130,194
09-401-161 FICA	6,398	6,727	6,610	6,926	7,762	3,458	7,762	8,072
09-401-162 MEDICARE EMPLOYER	1,524	1,573	1,546	1,620	1,815	809	1,815	1,888
09-401-163 PAUC EMPLOYER	409	746	684	168	250	133	250	250
Subtotal (401-487) Wages	114,219	118,379	116,079	121,261	135,014	60,641	135,014	140,404
(404) Solicitor								
09-404-500 Delinquent Collection Legal Fees	1,760	1,146	830	586	900	1,321	1,321	1,350
Subtotal (404) Solicitor	1,760	1,146	830	586	900	1,321	1,321	1,350
(406) General Government Administration								
09-406-360 Municipality Credit Card Fees	7,038	8,166	8,773	10,378	10,000	5,417	11,000	11,500
Subtotal (406) Gen Gov't Admin	7,038	8,166	8,773	10,378	10,000	5,417	11,000	11,500
(426) Recycling								
09-426-100 Recycling - Special Projects	2,247	6,627	7,622	7,923	8,000	-	7,923	8,500
Subtotal (426) Recycling:	2,247	6,627	7,622	7,923	8,000	-	7,923	8,500
(427) Solid Waste Collect/Disposal								
09-427-100 Solid Waste Collect/Contracted	458,000	530,967	564,017	1,027,342	1,088,061	537,314	1,088,061	1,175,106
09-427-120 Solid Waste Tipping Fees	259,314	275,618	255,428	237,495	265,000	152,025	300,000	300,000
09-427-140 Solid Waste Collection/Gen	319	-	378	398	400	408	408	600
09-427-150 Solid Waste UB & Postage	6,428	5,752	5,777	6,548	6,500	3,434	6,900	7,000
09-427-300 Trash Service Credits				(8,550)		(26,800)	(26,800)	
Subtotal (427) Solid Waste:	724,061	812,336	825,599	1,263,233	1,359,961	666,382	1,368,569	1,482,706
(484) Workers Compensation Insurance								
09-484-100 Workers Compensation			10,363	6,536	7,200	-	5,621	6,464.38
Subtotal (484) Workers Compensation Insurance:			10,363	6,536	7,200	-	5,621	6,464
(487) Employee Benefits								
09-487-153 Life, AD&D, LTD, STD Insurance	17,340	28,122	2,676	2,478	2,850	1,351	2,850	3,000
09-487-154 Dental Insurance				366	750	366	733	750
09-487-155 Vision Reimbursement			262	640	650	67	650	650
09-487-156 Health/Hospitalization insurance			12,567	18,141	23,633	10,343	23,000	24,000
Subtotal (487) Employee Benefits:	17,340	28,122	15,506	21,625	27,883	12,128	2,850	28,400

Refuse Fund Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2023 ACTUAL 6/30/2024	2024 Year End Projection	2025 Proposed Budget
Total Solid Waste Collection Expenses	849,325	974,777	984,771	1,431,542	1,548,958	745,888	1,523,827	1,679,324
Total Solid Waste Revenue	1,077,861	1,105,576	1,100,770	1,431,542	1,548,958	694,921	1,523,827	1,679,324
Total Solid Waste Expenses	849,325	974,777	984,771	1,431,542	1,548,958	745,888	1,523,827	1,679,324
Total Solid Waste Fund Balance	228,536	130,800	116,000	-	0	(50,966)	0	(0)
Refuse Fund Projected Year End Cash Balance							524,370	185,545

WESTTOWN TOWNSHIP
2025 Liquid Fuels Fund Adopted Budget



8/5/2024

**State Highway Aid Fund
Revenues and Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD 6/30/2024	2024 Year End Projection	2025 Proposed Budget
BEGINNING BALANCE						4,480	4,480	4,109
<u>State Highway Aid Fund Revenue</u>								
(341) Interest Earnings								
35-341-000 Interest Earnings	82	25	81	1,127	5,000	2,289	6,500	6,500
(355) State Shared Revenues								
35-355-000 Liquid Fuels	384,050	355,843	361,019	373,267	375,000	371,049	371,049	368,000
35-355-060 Turnback Allocation	7,080	7,080	7,080	7,080	7,080	7,080	7,080	7,080
(399) State Highway Aid Fund Balance	35,667		94,827	58,526	2,920	2,920	371	4,109
Total Highway Aid Fund Revenue	426,878	362,948	463,007	440,000	390,000	383,338	385,000	385,689
<u>State Highway Aid Fund Expenditures</u>								
(439) Highway Construction								
35-439-610 Street Construction	395,000	300,000	368,180	440,000	390,000	385,000	385,000	385,000
Subtotal (439) Highway Construction:	395,000	300,000	368,180	440,000	390,000	385,000	385,000	385,000
Total Highway Aid Fund Expenditures:	395,000	300,000	368,180	440,000	390,000	385,000	385,000	385,000
Total HIGHWAY AID FUND Revenue	426,878	362,948	463,007	440,000	390,000	383,338	385,000	385,689
Total HIGHWAY AID FUND Expenditures	395,000	300,000	368,180	440,000	390,000	385,000	385,000	385,000
Total HIGHWAY AID FUND Fund Balance	31,878	62,948	94,827	0	0	(1,662)	0	689

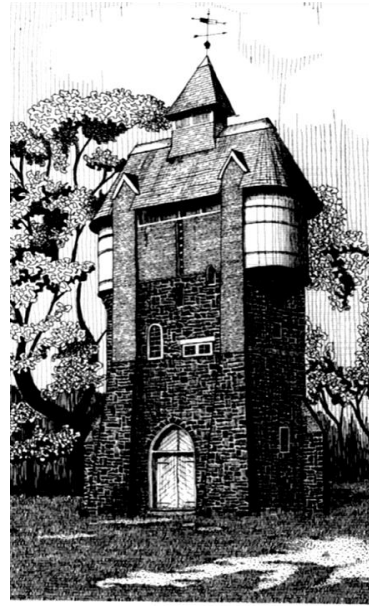
Liquid Fuel Fund Projected Year End Cash Balance

4,109

689

WESTTOWN TOWNSHIP

2025 Debt Service Fund Draft Budget



8/5/2024

Debt Service Revenues

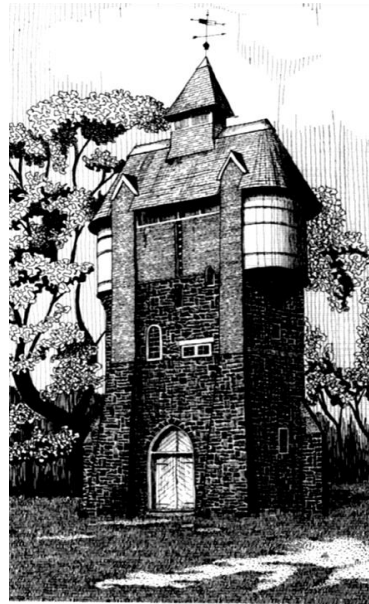
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 YTD 6/30/2024	2024 Year End Projection	2025 Proposed Budget
Beginning Balance			574,876				702,332	1,221,332
(341) Interest Earnings								
23-341-100 Series 2012 (2004 WEGO)	63	17	181	382	0	0	0	0
23-341-500 Series 2012 (2005 Sewer)	148	33	306	1,618	2,000	491	500	500
23-341-600 Series 2016 (2006 Sewer Expansion)	148	65	613	3,342	4,000	12,269	20,000	18,000
23-341-720 Series 2022 (OBP Master Plan)	293	0	0	702	1,500	3,750	7,000	5,000
23-341-740 Series 2024 (Open Space)					500		500	750
Subtotal (341) Interest Earnings	653	114	1,099	6,045	8,000	16,510	28,000	24,250
(360) Debt Service Revenue								
23-360-000 E.Goshen-WEGO Debt Svc Pymt	125,047	123,438	122,500	124,701	0	0	0	0
Subtotal (360) Debt Svc Revenue	125,047	123,438	122,500	124,701	0	0	0	0
(392) Interfund Transfers								
23-392-000 Transfer from Fund Balance								
23-392-010 General Fund DS GO2021 (GO12/2004 WEGC)	144,000	132,000	144,000	132,000	0	0	0	0
23-392-015 General Fund DS GO Series 2022 (OBP)			110,000	264,000	264,000	132,000	264,000	264,000
23-392-030 General Fund DS GO Series 2021	180,000	165,000	180,000	126,000	126,000	63,000	126,000	126,000
23-392-080 Sewer Fund DS GO Series 2021	1,020,000	935,000	1,023,600	963,600	957,600	478,800	957,600	957,600
23-392-040 Open Space Fund DS GO Series 2024					248,400	0	248,400	496,800
Subtotal (492) Interfund Transfers	1,344,000	1,232,000	1,457,600	1,485,600	1,596,000	673,800	1,596,000	1,844,400
Total Debt Service Revenue	1,469,700	1,355,553	1,581,199	1,616,347	1,604,000	690,310	1,624,000	1,868,650

Debt Service Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 ACTUAL 6/30/2024	2023 Year End Projection	2025 Proposed Budget
(471) Debt Principal								
23-471-700 GO Bond 2021 Principal		25,000	1,190,000	1,210,000	975,000	85,700	975,000	1,005,000
23-471-720 GO Bond 2022 Principal					130,000	71,569	130,000	135,000
23-471-740 GO Bond 2024 Principal								140,000
Subtotal (471) Debt Principal	1,190,000	1,170,738	1,190,000	1,210,000	1,105,000	157,269	1,105,000	1,280,000
(472) Debt Interest								
23-472-700 GO Bond 2021 Interest		25,437	231,500	207,700	171,400	500	0	142,150
23-472-720 GO Bond 2022 Interest			57,653	143,138	143,138	0	0	137,938
23-472-740 GO Bond 2024 Interest								340,131
Subtotal (472) Debt Interest	262,178	228,589	289,153	350,838	314,538	500	0	620,219
(475) Miscellaneous/Fiscal Agent Fees								
23-475-400 Fiscal Agent Fees - GO2021	0	0	500	500	500	0	0	500
23-475-720 Fiscal Agent Fees - GO2022	0	0		700	700	13	0	700
23-475-740 Fiscal Agent Fees - GO2024								1,000
Subtotal Miscellaneous	1,000	1,000	500	1,200	1,200	13	0	1,200
Total Debt Svc Expenditures	1,453,178	1,400,327	1,479,653	1,562,038	1,420,738	157,789	1,105,000	1,901,419
Total DEBT SERVICE FUND Revenues	1,469,700	1,355,553	1,581,199	1,616,347	1,604,000	690,310	1,624,000	1,868,650
Total DEBT SERVICE FUND Expenditures	1,453,178	1,400,327	1,479,653	1,562,038	1,420,738	157,789	1,105,000	1,901,419
Total DEBT SERVICE FUND Fund Balance	16,522	(44,774)	101,547	54,309	183,262	532,521	519,000	(32,769)
DEBT SERVICE Fund Projected Year End Cash Balance							1,221,332	1,188,563

WESTTOWN TOWNSHIP

2025 Capital Reserve Fund Adopted Budget



8/5/2024

Capital Reserves Revenue

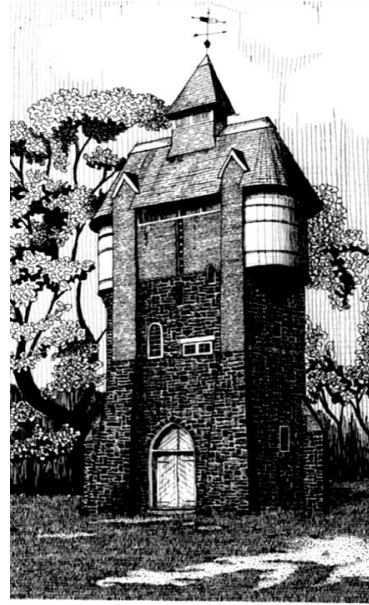
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2024 YTD 6/30/2023	2024 Year End Projection	2024 Proposed Budget
Fund Balance	7,256,217	7,845,503	7,342,606				6,544,295	6,544,295
(341) Interest Earnings								
30-341-000 Capital Reserve Investments	17,349	952	144	0	0	0	0	0
30-341-001 Capital Reserve GF Interest	1,675	5,426	51,539	148,987	140,000	140,289	200,000	160,000
30-341-200 Capital Reserve WW Interest			9,489	57,408	70,000	43,732	70,000	60,000
30-343-000 Realized Gains/Losses	(432)	(298)	(301)	0	0	0	0	0
Subtotal (341) Interest Earnings	18,592	6,080	60,871	206,395	210,000	184,021	270,000	220,000
(380) Miscellaneous Revenue								
30-399-000 Fund Reserve Appropriation			0	0	0	0	56,490	536,400
30-380-001 CR CC Rewards		21,000	16,000	0	0	0	0	0
Miscellaneous Revenue	0	21,000	16,000	0	0	0	56,490	536,400
(392) Interfund Transfers								
30-392-023 Transfer from Debt Service	0		0			0		
30-392-030 GF Capital Reserve	180,000	165,000	180,000	180,000	180,000	90,000	180,000	240,000
30-392-080 Wastewater Capital Reserve	360,000	330,000	360,000	360,000	360,000	180,000	360,000	573,600
30-392-300 Transfer from, GF (Capital Rsv)	249,175	100,000	25,000	0	50,000	0	50,000	50,000
30-392-400 Transfer from GF- Infrastructure/Windfall	24,364	100,000	0	0	25,000	0	25,000	0
Subtotal (392) Interfund Transfers	813,539	695,000	565,000	540,000	615,000	270,000	615,000	863,600
Total Capital Reserve Revenue	832,131	722,080	641,871	746,395	825,000	454,021	941,490	1,620,000

Capital Reserve Expenditures

		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 ACTUAL 6/30/2024	2024 Year End Projection	2025 Proposed Budget
(475) Fiscal Agent Fees									
30-475-100	Fiscal Agent Fees	10,967	4,130	620	0	0	0		
30-480-200	Bank Fees		10	0	26	0	0	0	
(492) Interfund Transfers									
30-492-018	Transfer to Capital Projects/WCC Sewer CIP		283,366	293,773	453,501	0	0	0	
30-492-018	Transfer to Capital Projects/WGSA CIP	576,000	576,000	800,000	0	0	0	0	
30-492-018	Transfer to Capital Projects/PGFM & PGPS		0		0	0	0	734,801	1,220,000
30-492-020	Transfer to Capital Projects/Admin	275,000	0	385,621	104,200	88,500	0	38,500	100,000
"	Transfer to Capital Projects/Roads-Traffic Signals				0	104,000	70,000	100,600	140,000
"	Transfer to Capital Projects/Oakbourne Mansion/Pai	56,255	100,000	16,400	0	15,000	0	15,000	100,000
"	Transfer to CP/SWM-MS4 Projects		0	132,400	0	52,589	0	52,589	60,000
30-492-080	Transfer to WW				34				
Subtotal (492) Interfund Transfers		942,255	1,099,766	1,628,194	557,735	260,089	70,000	941,490	1,620,000
Total Capital Reserve Expenditures		953,222	1,103,906	1,628,814	557,761	260,089	70,000	941,490	1,620,000
Total CAPITAL RESERVE Revenue		832,131	722,080	641,871	746,395	825,000	454,021	941,490	1,620,000
Total CAPITAL RESERVE Expense		953,222	1,103,906	1,628,814	557,761	260,089	70,000	941,490	1,620,000
Total CAPITAL RESERVE FUND BALANCE		(121,091)	(381,826)	(986,943)	188,633	564,911	384,021	0	0
CAPITAL RESERVE Estimated Year End Cash Balance								6,544,295	6,007,895

WESTTOWN TOWNSHIP

2025 Capital Projects Fund Adopted Budget



8/19/2024

Capital Projects Revenues

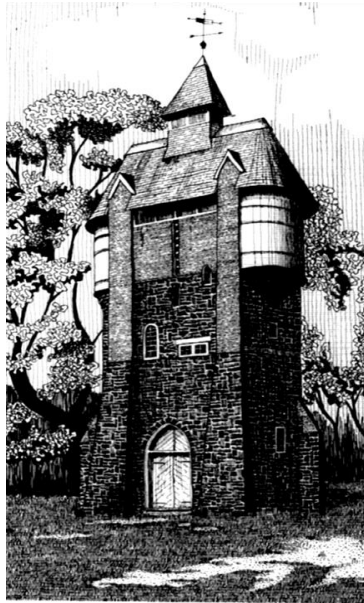
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 ACTUAL 6/30/2024	2024 Year End Projection	2025 Proposed Budget
Beginning Balance			546,477			662,981	662,981	539,111
(341) Interest Earnings								
18-341-000 Interest	108	38	0	0	0		0	0
18-341-100 CP WW Int Earned			227	1,187	5,000	5,110	7,500	5,000
18-341-300 CP GF Special Projects Int Earned			216	1,340	5,000	8,034	12,000	5,000
	108	38	443	2,527	10,000	13,143	19,500	10,000
(354) Capital & Operating Grants								
18-354-030 Green Light Go Grant (926/Shady Grove Way)					267,125		267,125	0
18-354-070 Greenways, Trails & Recreation Grant (MPP)	0	0	0	0	210,000	210,000	210,000	0
18-354-071 PECO GREEN REGION GRANT			10,000	100,000				
18-354-072 DCNR C2P2/NPS LWCF Grant				0	750,000	764,608	1,500,000	0
15-354-074 Local Share Grant (Londonderry/Wickerton Slip Lining)							368,445	
18-354-100 CFA Watershed Restoration Grant (Sage Rd)	0	0		10,000	0	0	0	
18-354-105 Growing Greener Grant - Thorne Drive Basin Rel	0	0		0	0	0	187,039	
18-354-110 PGPS Grant	0	0		0	0	0		1,000,000
	0	0	10,000	110,000	1,227,125	974,608	2,532,609	1,000,000
(380) Miscellaneous Revenue								
18-380-001 Credit Card Rewards	20,000	0	16,000	10,214	10,000	0	15,000	15,000
	20,000	0	16,000	10,214	10,000	0	15,000	15,000
(391) Proceeds of Sale of Fixed Assets								
18-391-100 Sale of Fixed Assets	0	0	0	0	18,000	0	18,000	
		0	0	0	18,000	0	0	0
(392) Interfund Transfers								
18-392-020 Transfer from GF			16,000			0		
18-392-030 GF Reserves Transfer/MS4 Projects	0	21,000	132,400	47,000	52,589	0	52,589	60,000
" GF Cap Res./Park Projects/Gov't Bldgs/Traffic/E	331,255	240,400	402,021	57,200	207,500	70,000	157,500	340,000
18-392-080 Transfer From Reserve WW CIP-WGSTP	576,000	576,000	293,774			0	0	
" Cap Reserve Transfer/Sewer Capital Improve	175,000	283,366	800,000	453,501		0	0	
18-392-085 WW Fund Transfer					1,182,000		1,182,000	1,220,000
	1,117,255	1,120,766	1,644,195	557,701	1,442,089	70,000	1,392,089	1,620,000
(399) Fund Balance					1,029,378			
Total Capital Projects Revenue & Fund Balance Appropriati	1,137,363	1,120,804	1,670,638	680,442	3,736,592	1,057,751	3,959,198	2,645,000

Capital Projects Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2024 ACTUAL 6/30/2024	2024 Year End Projection	2025 Proposed Budget	
(408) Engineering/Architecture/Landscape									
18-408-312	Oakbourne Rd Bridge/Construction Engr	16,480	0	0	0	0	0	0	
18-408-313	926/Shady Grove Way Eng					15,615	52,456		
18-408-350	MS4 Engineering Services		35,448	39,831	43,554	0	13,545	20,825	
18-408-400	Pleasant Grove PS/Design Only	1,527	0	0	7,234	182,000	95,720	209,766	
18-408-450	Collection System Repair/Const Engr (Ponds E)	5,240	36,665	0	0	0	0	0	
18-408-500	Collection System Repair/Const Engr (Slip Linin	14,633	8,444	29,871	32,829	0	2,678	30,000	
18-408-610	So New St Bridge - Construction Engr	23,746	16,021	0	0	0	0	0	
18-408-620	Master Park Plan Design/Permits/Surveys			342,659	68,351	20,000	36,439	63,472	
		109,493	142,482	412,362	151,967	202,000	163,997	376,519	
								60,000	
(409) General Government Buildings									
18-409-500	Admin Office Upgrades	0	0	0	0	50,000	7,000	7,000	
18-409-605	Mansion/Carriage House /Gate House Repairs	263,031	0	16,400	7,200		0	0	
18-429-611	PGPS Capital Construction						0	2,220,000	
18-409-735	Capital Expense - PW Garage	0	0			38,500	-	38,500	
18-409-740	Capital Expense - Mansion	0	10,200			15,000	-	15,000	
		263,031	0	16,400	7,200	103,500	7,000	60,500	
								2,420,000	
(429) Collection System Capital Improvement Program									
18-429-300	Collection System Infrastructure Repairs (Spot)	457	0	146,946	24,282	0	0	0	
18-429-500	WGSA Capital Construction	575,931	575,931	575,931	0	235,000	0	235,000	
18-429-603	Collection System Repair Capital Const		298,280		245,059	65,019	0	433,464	
18-429-610	WCC Plant Painting Project			294,638	0		0	0	
18-429-611	Pleasant Grove PS Capital Const. - Force Main					1,000,000	100	1,000,000	
18-429-615	Wild Goose Pump Station Control Panel			32,771	0		0	0	
18-429-620	Sage Road Manhole Lining			0	0	0	0	0	
		576,388	874,211	1,050,286	269,341	1,300,019	100	1,668,464	
								0	
(433) Traffic Control									
18-433-610	Traffic Signal Const. 926/Shady Grove (net cos	0	0	0	0	337,125	2,400	337,125	
		0	0	0	0	337,125	2,400	337,125	
								0	
(436) Storm Water Management/MS4									
18-436-100	Radley Run Stream Restoration BRCA-S New St.			0	0	50,000	0	50,000	
18-436-200	Sage Road Basin Retrofit			108,288	16,975		0	0	
18-436-300	Thorne Drive Basin Retrofit (net cost)			0	286	69,948	0	256,987	
		0	0	108,288	17,261	119,948	0	306,987	
								0	
(437) Tools & Machinery									
18-437-700	Purchase of Equipment (2) Exmark Mowers	0	0	0	0	34,000	30,598	30,598	
18-437-700	Purchase of F-350 (To replace 2013 F-350 (67-10)							80,000	
18-437-700	Purchase of F-150 to replace 2016 F-150 (67-14)							60,000	
		0	0	0	0	34,000	30,598	30,598	
								140,000	
(454) Township Parks									
18-454-000	Larchbourne Park Playground			64,956	0		0		
18-454-610	Oakbourne Park Master Plan Phase 1				83,545	1,640,000	1,066,723	1,640,000	
		0	18,421	64,956	83,545	1,640,000	1,066,723	1,640,000	
								0	
Total Capital Projects Expense		964,077	1,163,686	1,652,291	529,314	3,736,592	1,268,545	4,083,068	2,620,000
Total CAPITAL PROJECTS FUND Revenue/Fund Balance A		1,137,363	1,120,804	1,670,638	680,442	3,736,592	1,057,751	3,959,198	2,645,000
Total CAPITAL PROJECTS FUND Expense		964,077	1,163,686	1,652,291	529,314	3,736,592	1,268,545	4,083,068	2,620,000
Total CAPITAL PROJECTS FUND Fund Balance		173,286	(42,882)	18,346	151,128	0	(210,794)	(123,870)	25,000
CAPITAL PROJECTS Fund Projected Year End Cash Balance							539,111	564,111	

WESTTOWN TOWNSHIP

2025 ARPA Fund Draft Budget



8/5/2024

ARPA Revenues and Expenditures

	2023 Adopted Budget	2023 Actual	2024 Adopted Budget	2024 ACTUAL 6/30/2024	2024 Year End Projection	2024 Proposed Budget
ARPA Fund Balance	1,161,367		1,220,367		1,222,250	649,883
ARPA REVENUES						
(341) Interest Earnings						
19-341-000 Interest Earnings	15,000	61,645	40,000	24,767	41,663	20,117
Total ARPA Fund Revenue	1,176,367	61,645	1,260,367	24,767	1,263,913	670,000
ARPA EXPENDITURES						
(452) Culture-Recreation						
19-452-610 OBP Master Plan	1,176,367	0	483,517	483,517	614,030	
19-452-611 OBP/Mansion Core Parking Design & Construction						670,000
Subtotal (452) Culture-Recreation	1,176,367	0	483,517	483,517	614,030	670,000
Expense of remaining ARPA Funds To Be Determined						
Project To Be Determined by the Board of Supervisors			776,850			
Total ARPA Fund Expenditures:	1,176,367	0	1,260,367	483,517	614,030	670,000
Total ARPA FUND Revenue	1,176,367	61,645	1,260,367	24,767	1,263,913	670,000
Total ARPA FUND Expenditures	1,176,367	0	1,260,367	483,517	614,030	670,000
Total ARPA FUND Fund Balance	0	61,645	0	(458,750)	649,883	0

**2025
CAPITAL PROJECTS
FUND PLAN
8/5/2024 DRAFT**



CAPITAL PROJECTS FUND BUDGET CONSIDERATIONS

2025

Priority

Sewer Projects		
	\$1,220,000	to \$2,220,000
Pleasant Grove Pump Station Construction & Project Management	\$2,200,000	1
Possible Grant for PGPS (Grant awards proposed for September)	(\$1,000,000)	
Main Plant - Meter cabinets & electrical components (3)	\$20,000	1
Storm Water Management		
	\$60,000	
Pleasant Grove Road study & apply for grants	\$60,000	
Administrative Building Upgrades		
	\$100,000	
Concept Plan for Admin building expansion (carry over from 2024 furniture budget)	\$50,000	1
Air conditioner replacement	\$20,000	2
Roof Replacement (budget for replacement in the next 5 years)	\$30,000	3
Public Works		
	\$140,000	
Replace 2013 F-350 Crew Cab (67-10)	\$80,000	
Replace 2016 F-150 Supercab (67-14)	\$60,000	
Oakbourne Mansion/Park		
	\$100,000	
Mansion - front window removal & replacement	\$20,000	1
Mansion - electrical service upgrade	\$25,000	2
Mansion - stained-glass repair (stairway windows)	\$25,000	2
Tow behind leaf vacuum	\$30,000	3
Mansion Core Parking		
	\$670,000	1
Mansion Core Parking design & construction	\$670,000	1
Note: If the cost estimate comes in higher, the balance will need to be funded by reserves		
To be funded by SEWER RESERVES and/or BOND		\$1,220,000 to \$2,220,000
To be funded by GENERAL RESERVES		\$400,000
To be funded by ARPA Fund		\$670,000

TOTAL \$2,290,000 to \$3,290,000

CAPITAL PROJECTS - FUNDING SOURCES

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

Capital Reserves (WW) or Bond		<u>\$1,220,000 to \$2,220,000</u>
Pleasant Grove Pump Station Construction & Project Manage	2,200,000	
PGPS - Grant reimbursement	-1,000,000	
Main Plant - Meter cabinets & electrical components (3)	20,000	
Capital Reserves (GF)		<u>\$400,000</u>
Pleasant Grove Road study & apply for grants	60,000	
Mansion - front window removal & replacement	20,000	
Mansion - electrical service upgrade	25,000	
Mansion - stained-glass repair (stairway windows)	25,000	
Tow behind leaf vacuum	30,000	
Concept Plan for building addition	50,000	
Air conditioner replacement	20,000	
Roof Replacement (replacement in the next 5 years)	30,000	
Replace 2013 F-350 Crew Cab (67-10)	80,000	
Replace 2016 F-150 Supercab (67-14)	60,000	
ARPA Fund		<u>\$670,000</u>
Mansion - core parking lot design paving	670,000	

TOTAL - All Sources \$2,290,000 to \$3,290,000