

# WESTTOWN TOWNSHIP

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

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

**Tuesday, September 03, 2024**

**Start time: 6:30 PM Workshop**

- 1. Update on Crebilly Land Acquisition – 10 minutes**
- 2. Bond Parameters Ordinance – 10 minutes**
- 3. 2025 Budget Discussion – 30 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.*

**ORDINANCE NO. 24-\_\_**  
**OF THE**  
**BOARD OF SUPERVISORS**  
**TOWNSHIP OF WESTTOWN**  
**CHESTER COUNTY, PENNSYLVANIA**

AUTHORIZING AND DIRECTING THE INCURRENCE OF NONELECTORAL DEBT OF THE TOWNSHIP OF WESTTOWN, CHESTER COUNTY, PENNSYLVANIA (THE "TOWNSHIP") THROUGH THE ISSUANCE OF TWO SERIES OF GENERAL OBLIGATION BONDS IN THE AGGREGATE PRINCIPAL AMOUNT CURRENTLY ESTIMATED NOT TO EXCEED \$12,000,000 TO PROVIDE FUNDS FOR AND TOWARDS: (1) FINANCING SOME OR ALL OF THE COSTS OF THE ACQUISITION OF REAL PROPERTY FOR OPEN SPACE PURPOSES; AND (2) FINANCING CAPITALIZED INTEREST AND (3) PAYING THE COSTS OF ISSUING THE BONDS; DIRECTING THE PROPER OFFICERS TO PREPARE, CERTIFY AND FILE THE REQUIRED DEBT STATEMENT, BORROWING BASE CERTIFICATE AND EXCLUSION PROCEEDINGS (IF APPLICABLE); COVENANTING THAT THE TOWNSHIP SHALL INCLUDE THE AMOUNT OF ANNUAL DEBT SERVICE IN ITS BUDGET FOR EACH FISCAL YEAR; PROVIDING FOR FULLY REGISTERED BONDS, DATING OF THE BONDS, INTEREST PAYMENT DATES, PROVISIONS FOR REDEMPTION AND MAXIMUM PRINCIPAL MATURITY AMOUNTS AND FIXING THE MAXIMUM RATES OF INTEREST ON THE BONDS; PROVIDING FOR BOOK-ENTRY BONDS UPON ORIGINAL ISSUANCE; PROVIDING FOR REPLACEMENT BONDS; AUTHORIZING THE PROPER OFFICERS OF THE TOWNSHIP TO CONTRACT WITH A BANK OR BANK AND TRUST COMPANY FOR ITS SERVICES AS SINKING FUND DEPOSITARY, PAYING AGENT AND REGISTRAR; STATING A COVENANT AS TO PAYMENT OF PRINCIPAL AND INTEREST WITHOUT DEDUCTION FOR CERTAIN TAXES; PROVIDING FOR THE REGISTRATION, TRANSFER AND EXCHANGE OF BONDS; PROVIDING FOR FACSIMILE SIGNATURES AND SEAL AND AUTHENTICATION; APPROVING THE FORM OF THE BONDS, PAYING AGENT'S AUTHENTICATION CERTIFICATE AND ASSIGNMENT AND PROVIDING FOR CUSIP NUMBERS TO BE PRINTED ON THE BONDS; PROVIDING FOR TEMPORARY BONDS; PROVIDING FOR A NEGOTIATED SALE AND STATING THAT SUCH METHOD OF SALE IS IN THE BEST FINANCIAL INTEREST OF THE TOWNSHIP; ESTABLISHING A SINKING FUND; AUTHORIZING AND DIRECTING THE PROPER OFFICERS OF THE TOWNSHIP TO CERTIFY AND TO FILE WITH THE PENNSYLVANIA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT CERTIFIED COPIES OF THE NECESSARY PROCEEDINGS FOR INCURRING AND EXCLUDING NONELECTORAL DEBT; COVENANTING THAT THE PROCEEDS OF THE BONDS SHALL NOT BE USED IN SUCH A MANNER AS TO CAUSE THE BONDS TO BE ARBITRAGE BONDS AND MAKING OTHER NECESSARY REPRESENTATIONS UNDER FEDERAL TAX LAW PROVISIONS; MAKING CERTAIN TAX REPRESENTATIONS AND DESIGNATING EACH SERIES OF BONDS AS A "QUALIFIED TAX-EXEMPT

OBLIGATION" TO THE EXTENT AVAILABLE; APPROVING THE CONTENT AND FORM OF A PRELIMINARY OFFICIAL STATEMENT AND DISTRIBUTION THEREOF AND AUTHORIZING THE PREPARATION, EXECUTION AND DELIVERY OF AN OFFICIAL STATEMENT; AUTHORIZING CONTINUING DISCLOSURE; AUTHORIZING THE PROPER OFFICERS OF THE TOWNSHIP TO DO ALL THINGS NECESSARY TO CARRY OUT THE PURPOSES OF THE ORDINANCE AND TO PAY.

The Board of Supervisors (the "Governing Body") of the Township of Westtown, Chester County, Pennsylvania (the "Township"), pursuant to the Pennsylvania Local Government Unit Debt Act, as amended (the "Act"), hereby ordains and enacts as follows:

**Section 1. Incurrence of Debt; Amount and Purpose of Bonds.**

The Governing Body of the Township hereby authorizes and directs the incurring of nonelectoral debt through the issuance of two series as described herein (collectively, the "Bonds") of the Township in the maximum aggregate principal amount of Twelve Million Dollars (\$12,000,000) for the purpose of providing funds to finance (1) some or all of the costs of the acquisition of real property for open space purposes; (2) capitalized interest and (3) the costs of issuing the Bonds (collectively, the "Project").

**Section 2. Declaration of Useful Lives of the components of the Project.** The realistic estimated useful lives of the components of the Project is hereby declared to be 30 years as shown on Exhibit "B" hereto and incorporated herein.

**Section 3. Debt Statement and Borrowing Base Certificate Filing.** The Chair or Vice-Chair of the Governing Body and the Secretary of the Township are hereby authorized and directed to prepare and certify a Debt Statement required by Section 8110 of the Act, a Borrowing Base Certificate and exclusion proceedings, as determined to be applicable.

**Section 4. Covenant to Pay Bonds.** The Township hereby covenants with the registered owners from time to time of the Bonds that the Township shall (i) include the amount of the debt service for the Bonds for each fiscal year in which such sums are payable in its budget for that year, (ii) appropriate such amounts from its general revenues for the payment of such debt service, and (iii) duly and punctually pay, or cause to be paid, from its sinking fund or any other of its revenues or funds the principal of, and the interest on, the Bonds at the dates and places and in the manner stated in the Bonds according to the true intent and meaning thereof. For such budgeting, appropriation and payment, the Township pledges its full faith, credit and taxing power. As provided by the Act, this covenant shall be specifically enforceable.

**Section 5. Description of Bonds; Maturity Schedule; Redemption of Bonds; Notices of Redemption.**

(a) The Bonds may be issued in one or more series from time to time in amounts determined at the time of sale specified in the applicable Addendum (the "Addendum") to the Bond Purchase Agreement accepted by Section 11 hereof promulgated for each series, shall be in fully registered form without coupons, shall be numbered, shall be in the denomination of \$5,000 or any integral multiple thereof, shall be dated as of the date of delivery thereof and shall bear interest from the dates, at the rates provided in this Section 5, until maturity or prior redemption, and as set forth in the form of Bond attached hereto as Exhibit "A" and made a part hereof. The Bonds are currently intended to be issued in two series, General Obligation Bonds, Series A and Series B of 2024, in the maximum aggregate principal amount of \$12,000,000.

(b) The Bonds, upon original issuance, shall be issued in the form of a single, fully registered bond for each maturity of the Bonds, in denominations equal to the principal amount of the Bonds maturing on each such date, and shall be delivered to The Depository Trust Company in New York, New York, its successors and assigns (the "Securities Depository") or its nominee, CEDE & CO. Each such Bond shall be registered on the registration books kept by the Paying Agent (as hereinafter defined), appointed in Section 6 hereof, as registrar and transfer agent, in the name of the Securities Depository or, at the Securities Depository's option, in the name of CEDE & CO., as the Securities Depository's nominee, and no beneficial owners thereof will receive certificates representing their respective interests in such Bonds, except in the event the Paying Agent, on behalf of the Township, issues Replacement Bonds as provided in subparagraph (d) below.

(c) The Township has executed and delivered a Blanket Issuer Letter of Representation, dated May 5, 2016 to the Securities Depository (the "Representation Letter"). The execution and delivery by the Township of the Representation Letter does not in any way limit any undertaking or arrangement contemplated or provided herein in respect of the Securities Depository or the book-entry registration, payment and notification system or in any other way impose upon the Township or the Paying Agent any obligation whatsoever with respect to beneficial owners having interests in the Bonds, any such obligation extending solely to the registered owners of the Bonds as shown on the registration books kept by the Paying Agent. The Paying Agent shall take all action necessary for all representations of the Township in the Representation Letter with respect to the Paying Agent to be complied with at all times.

(d) If the Township determines either:

(i) that the Securities Depository is unable to properly discharge its responsibilities; or

(ii) that the interests of the beneficial owners of the Bonds would be adversely affected by the continuation of the book-entry system of transfer;

then the Paying Agent shall notify the Securities Depository and request the Securities Depository to notify its Participants of the Township's determination and of the availability of certificates with respect to beneficial interests in the Bonds. The Paying Agent shall cause certificates (the "Replacement Bonds") to be prepared, at the Township's expense, for delivery to such beneficial owners, or their nominees, making such adjustments and allowances as it may find necessary or appropriate as to the date of such certificates, accrued interest and previous calls for redemption. In such event, all references to the Securities Depository herein shall relate only to the period of time when the Securities Depository has possession of at least one Bond and shall be applicable only to such Bond held. Upon issuance of Replacement Bonds, all references herein to obligations imposed upon or to be performed by the Securities Depository shall be deemed to be imposed upon and performed by the Paying Agent or alternate or successor paying agent, to the extent applicable with respect to such Replacement Bonds.

In the event the Securities Depository resigns or the Township makes the determination set forth in (i) above and the Paying Agent or beneficial owners of the Bonds are unable to locate a qualified successor, then the Paying Agent shall authenticate and cause delivery of Replacement Bonds with respect to the interests of the beneficial owners of the Bonds or certificates with respect to the respective interests of the Participants, or a combination of both, all at the option of the Participants.

If the date for payment of the principal or redemption price of, and interest on, the Bonds shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the city where the corporate trust office of the Paying Agent is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such date shall have the same force and effect as if made on the nominal date of payment.

(e) The Bonds shall bear interest, until maturity or prior redemption, at the rates set forth in the final Bond Purchase Agreement authorized in Section 11 hereof, but not exceeding the rate set forth below per annum, and shall mature or be subject to mandatory redemptions in amounts not to exceed those set forth below and on December 15 of certain years, all as follows:

Maximum Principal Amount	Maximum Interest Rate	Maturity Year
\$		

The stated maturities of the Bonds have been fixed in compliance with Section 8142(b)(2) of the Act.

(f) Optional Redemption: The Bonds will be subject to redemption prior to maturity at the option of the Township on the date, if any, provided in the Addendum.

(g) Mandatory Redemption: In lieu of the maturities set forth in (e) above, the Bonds may be subject to mandatory redemption prior to maturity, in principal amounts not exceeding those listed above, in part, by lot, in direct order of maturity, from moneys to be deposited in the Sinking Fund established under Section 12 of this Ordinance, at a redemption price of 100% of the principal amount thereof, plus accrued interest to the redemption date.

(h) If a Bond is of a denomination larger than \$5,000, a portion of such Bond may be redeemed. For the purposes of redemption, a Bond shall be treated as representing that number of Bonds which is obtained by dividing the principal amount thereof by \$5,000; each \$5,000 portion of such Bond being subject to redemption. In the case of partial redemption of a Bond, payment of the redemption price shall be made only upon surrender of such Bond in exchange for Bonds of authorized denominations in aggregate principal amount equal to the unredeemed portion of the principal amount thereof.

(i) The Paying Agent is hereby authorized and directed, (1) upon notification by the Township of its option to redeem Bonds in part, to select by lot the particular Bonds or portions thereof to be redeemed, and (2) upon notification by the Township of its option to redeem Bonds in whole or in part, to cause a notice of redemption to be given once by first-class United States mail, postage prepaid, or by another method of giving notice acceptable to the Paying Agent and customarily used by fiduciaries for similar notices at the time such notice is given, not less than thirty (30) days nor more than sixty (60) days prior to the redemption date, to each registered owner of Bonds to be redeemed. Such notice shall be mailed to the address of such registered owner appearing on the registration books of the Paying Agent, unless such notice is waived by the registered owner of the Bonds to be redeemed. Any such notice shall be given in the name of the Township, shall identify the Bonds to be redeemed, including CUSIP numbers, if applicable, which may, if appropriate, be expressed in designated blocks of numbers (and, in the case of partial redemption of any Bonds, the respective principal amounts thereof to be redeemed), shall specify the redemption date and the place where such Bonds are to be surrendered for payment, shall state the redemption price, and shall state that on the redemption date the Bonds called for redemption will be payable and from such redemption date interest will cease to accrue. Failure to give any notice of redemption or any defect in the notice or in the giving thereof to the registered owner of any Bond to be redeemed shall not affect the validity of the redemption as to other Bonds for which proper notice shall have been given. The costs incurred for such redemptions shall be paid by the Township.

(j) In addition to the notice described in paragraph (i) hereof, further notice shall be given by the Paying Agent as set out below, but no defect in said further notice nor any failure to give all or any portion of such further notice shall in any manner defeat the effectiveness of a call for redemption if notice thereof is given as prescribed above:

(1) Each further notice of redemption given hereunder shall contain the information required above for an official notice of redemption, plus (A) the date of issue of the Bonds as originally issued; (B) the rate of interest borne by each Bond being redeemed; (C) the maturity date of each Bond being redeemed; and (D) any other descriptive information needed to identify accurately the Bonds being redeemed.

(2) Each further notice of redemption shall be sent at least thirty (30) days before the redemption date electronically or by registered or certified mail or overnight delivery service (i) to each rating agency then rating the Bonds, or their respective successors, if any, and (ii) to the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System ("EMMA"). The foregoing notice of redemption shall be sent to the Securities Depository not less than thirty and not more than sixty (60) days prior to the redemption date by facsimile transmission, certified or registered mail, overnight delivery service or an electronic or other secure method which enables the Paying Agent subsequently to verify the transmission of such notice.

(3) Upon the payment of the redemption price of Bonds being redeemed, each check or other transfer of funds issued for such purpose shall bear the CUSIP number identifying, by issue and maturity, the Bonds being redeemed with the proceeds of such check or other transfer.

The notices required to be given by this Section shall state that no representation is made as to the correctness or accuracy of CUSIP numbers listed in such notice or stated on the Bonds.

(k) In lieu of redeeming the principal amount of any Bonds on a mandatory redemption date, or any portion thereof, the Township or the Paying Agent with the approval of the Township, may apply the moneys required to be deposited in the Sinking Fund (as hereinafter defined) to the purchase of a like amount of Bonds at prices not in excess of the principal amount thereof, provided that the following provisions are met:

(1) no purchase of any Bonds of any later maturity shall be made if any Bonds of any earlier maturity will remain outstanding; and

(2) firm commitments for the purchase must be made prior to the time notice of redemption would otherwise be required to be given; and

(3) if Bonds aggregating the amount required to be redeemed cannot be purchased, a principal amount of such Bonds equal to the difference between the

principal amount required to be redeemed and the amount purchased shall be paid to the Township.

If at the time of the mailing of any notice of redemption the Township shall not have deposited with the Paying Agent moneys sufficient to redeem all the Bonds called for redemption, such notice shall state that it is conditional, that is, subject to the deposit or transfer of the redemption moneys with the Paying Agent not later than the opening of business on the redemption date, and that such notice shall be of no effect unless such moneys are so deposited.

On the date designated for redemption, notice having been provided as aforesaid, and money for payment of the principal and interest being held by the Paying Agent, interest on the Bonds or portions thereof so called for redemption shall cease to accrue and such Bonds and portions thereof shall cease to be entitled to any benefit or security under the Ordinance, and registered owners of such Bonds shall have no rights with respect to such Bonds, except to receive payment of the principal of and accrued interest on such Bonds to the date fixed for redemption.

**Section 6. Paying Agent, Sinking Fund Depository and Registrar; Payment of Principal and Interest without Deduction for Taxes.** The proper officers of the Township are hereby authorized and directed to contract with U.S. Bank Trust Company, National Association (the "Paying Agent") for its services as sinking fund depository, paying agent and registrar with respect to the Bonds, and such Bank is hereby appointed to act in such capacities with respect to the Bonds.

The principal or redemption price of the Bonds shall be payable to the registered owner of each Bond, as shown on the registration books of the Township on the date of payment in lawful money of the United States of America upon surrender of the Bonds, when due, at the designated corporate trust office of the Paying Agent or at the designated office of any additional or appointed alternate or successor paying agent or agents. Interest on the Bonds shall be paid by check, mailed to the person in whose name such Bond is registered, at his address as it appears on the registration books maintained by or on behalf of the Township, as of the close of business on the last day of the calendar month (whether or not a business day) immediately preceding each interest payment date in question (the "Regular Record Date"), irrespective of any transfer or exchange of such Bond subsequent to such Regular Record Date and prior to such interest payment date. If the Township shall default in the payment of interest due on such interest payment date, such interest shall thereupon cease to be payable to the registered owners of the Bonds shown on the registration books as of the Regular Record Date. Whenever moneys thereafter become available for the payment of the defaulted interest, the Paying Agent, on behalf of the Township, shall immediately establish a "special record date" (which shall be a business day) relating thereto (the "Special Record Date") and shall mail a notice of such date to the registered owners of the Bonds at least fifteen (15) days prior to the Special Record Date. Such notice shall be mailed to the registered owner of the Bonds as shown on the registration books kept by the Paying Agent on the fifth (5<sup>th</sup>) day preceding the date of mailing. The Special Record date shall



be at least ten (10) days but not more than fifteen (15) days prior to the special interest payment date. The defaulted interest shall be paid on the special interest payment date by check mailed to the registered owners of the Bonds, as shown on the registration books kept by the Paying Agent as of the close of business on the special record date.

So long as any Bonds are registered in the name of the Securities Depository or its nominee, to the extent available, the Paying Agent shall transfer, on each interest and principal payment date, the amount of interest and principal due on each such date to the Securities Depository, which amounts so transferred, shall be, on the interest and principal payment date, at the principal office of the Securities Depository, "good funds same day" or otherwise in accordance with the procedures established from time to time by the Securities Depository. All payments made by the Paying Agent to the Securities Depository or its nominee shall fully satisfy the Township's obligations to pay principal and interest, and any applicable redemption premium, on the Bonds to the extent of such payments, and no beneficial owner of any Bond registered in the name of the Securities Depository or its nominee shall have any recourse against the Township hereunder for any failure by the Securities Depository or any Participant therein to remit such payments to the beneficial owners of such Bonds.

The principal or redemption price of, and interest on, the Bonds are payable without deduction for any tax or taxes, except gift, succession, franchise, excise or inheritance taxes, now or hereafter levied or assessed thereon under any present or future laws of the Commonwealth of Pennsylvania, all of which taxes, except as above provided, the Township assumes and agrees to pay.

**Section 7. Registration, Transfer and Exchange of Bonds.** The Township shall keep, at the corporate trust office of the Paying Agent, as registrar, books for the registration, transfer and exchange of Bonds. The Governing Body hereby authorizes and directs the Paying Agent, as registrar and transfer agent, to keep such books and to make such transfers or exchanges on behalf of the Township.

The ownership of each Bond shall be recorded in the registration books of the Township, which shall contain such information as is necessary for the proper discharge of the Paying Agent's duties hereunder as Paying Agent, registrar and transfer agent.

The Bonds may be transferred or exchanged as follows:

(a) Any Bond may be transferred if endorsed for such transfer by the registered owner thereof and surrendered by such owner or his duly appointed attorney or other legal representative at the corporate trust office of the Paying Agent, whereupon the Paying Agent shall authenticate and deliver to the transferee a new Bond or Bonds of the same maturity and in the same denomination as the Bond surrendered for transfer or in different authorized denominations equal in the aggregate to the principal amount of the surrendered Bond.

(b) Bonds of a particular maturity may be exchanged for one or more Bonds of the same maturity and in the same principal amount, but in a different authorized denomination or denominations. Each Bond so to be exchanged shall be surrendered by the registered owner thereof or his duly appointed attorney or other legal representative at the corporate trust office of the Paying Agent, whereupon a new Bond or Bonds shall be authenticated and delivered to the registered owner.

(c) In the case of any Bond properly surrendered for partial redemption, the Paying Agent shall authenticate and deliver a new Bond in exchange therefor, such new Bond to be of the same maturity and in a denomination equal to the unredeemed principal amount of the surrendered Bond; provided that, at its option, the Paying Agent may certify the amount and date of partial redemption upon the partial redemption certificate, if any, printed on the surrendered Bond and return such surrendered Bond to the registered owner in lieu of an exchange.

Except as provided in subparagraph (c) above, the Paying Agent shall not be required to effect any transfer or exchange during the fifteen (15) days immediately preceding the date of mailing of any such notice or at any time following the mailing of any such notice, if the Bond to be transferred or exchanged has been called for such redemption. No charge shall be imposed in connection with any transfer or exchange except for taxes or governmental charges related thereto.

No transfers or exchanges shall be valid for any purposes hereunder except as provided above.

New Bonds delivered upon any transfer or exchange shall be valid general obligations of the Township, evidencing the same debt as the Bonds surrendered.

The Township and the Paying Agent may treat the registered owner of any Bond as the absolute owner thereof for all purposes, whether or not such Bond shall be overdue, and any notice to the contrary shall not be binding upon the Township or the Paying Agent.

**Section 8. Execution of Bonds.** The Bonds shall be executed by the manual or facsimile signature of the Chair or Vice-Chair of the Governing Body and shall have the corporate seal of the Township or a facsimile thereof affixed thereto, duly attested by the manual or facsimile signature of the Secretary of the Township, and the said officers are hereby authorized and directed to execute the Bonds in such manner. The Chair or Vice-Chair of the Governing Body is authorized and directed to deliver, or cause to be delivered, the Bonds to the purchaser thereof against the full balance of the purchase price therefor. The Bonds shall be authenticated by the Paying Agent.

**Section 9. Form of Bonds; CUSIP Numbers.** The form of the Bonds, Paying Agent's authentication certificate and assignment shall be substantially as set forth in Exhibit "A" attached hereto.

The Bonds shall be executed in substantially the form as set forth in Exhibit "A" hereto with such appropriate changes, additions or deletions as may be approved by the officers executing the Bonds in the manner provided in Section 8 hereof or as may be required by the Bond Purchase Agreement accepted pursuant to Section 11 hereof; such execution shall constitute approval by such officers on behalf of the Governing Body. The opinion of bond counsel is authorized and directed to be printed upon the Bonds.

The Township, pursuant to recommendations promulgated by the Committee on Uniform Security Identification Procedures (CUSIP) has caused CUSIP numbers to be printed on the Bonds. No representation is made as to the accuracy of said numbers either as printed on the Bonds or as contained in any notice of redemption, and the Township shall have no liability of any sort with respect thereto. Reliance with respect to any redemption notice with respect to the Bonds may be placed only on the identification numbers printed thereon.

**Section 10. Temporary Bonds.** Until Bonds in definitive form are ready for delivery, the proper officers of the Governing Body may execute and, upon their request in writing, the Paying Agent shall authenticate and deliver in lieu of such Bonds in definitive form, one or more printed or typewritten bonds in temporary form, substantially of the tenor of the Bonds hereinbefore described with appropriate omissions, variations and insertions, as may be required. Such bond or bonds in temporary form may be for the principal amount of Five Thousand Dollars (\$5,000.00) or any whole multiple or multiples thereof, as such officers may determine. The aforesaid officers, without unnecessary delay, shall prepare, execute and deliver Bonds in definitive form to the Paying Agent, and thereupon, upon presentation and surrender of the bond or bonds in temporary form, the Paying Agent shall authenticate and deliver, in exchange therefor, Bonds in definitive form in an authorized denomination of the same maturity for the same aggregate principal amount as the bond or bonds in temporary form surrendered. Such exchange shall be made by the Township at its own expense and without any charge therefor. Until so exchanged, the temporary bond or bonds shall be in full force and effect according to their terms.

**Section 11. Manner of Sale; Award of Bonds; Bid Price; Range of Interest Rates.** The Governing Body of the Township after due deliberation and investigation, has found that a sale by negotiation is in the best financial interest of the Township and based upon such finding the Governing Body of the Township hereby authorizes awarding the Bonds, at a private sale, to Stifel, Nicolaus & Company, Incorporated (the "Underwriter"), upon the terms as set forth in the Addendum or Addenda (the "Addendum") to the Bond Purchase Agreement, each of which is attached hereto and incorporated herein and made a part hereof (collectively, the "Bond Purchase Agreement"). The Chairperson or Vice-Chairperson of the Governing Body and the Secretary of the Township are further authorized, upon favorable recommendation from the Township Manager, to accept an Addendum to the Bond Purchase Agreement presented by the Underwriter, provided that the terms comply with the parameters set forth in this Ordinance, within the parameters set forth in Section 5 hereof as to annual

interest rate (or yield, if higher) and maturity or mandatory redemption amount (net of any original issue discount).

**Section 12. Sinking Fund; Appropriation of Annual Amounts for Payment of Debt Service.** There is hereby established a separate sinking fund for the Township to be known as "Sinking Fund - Township of Westtown, 2024 General Obligation Bonds" (the "Sinking Fund") and into the Sinking Fund there shall be paid when and as required, all moneys necessary to pay the debt service on the Bonds, and the Sinking Fund shall be applied exclusively to the payment of the interest covenanted to be paid upon the Bonds and to the principal thereof at maturity or prior redemption and to no other purpose whatsoever, except as may be authorized by law, until the same shall have been fully paid.

The Paying Agent, as Sinking Fund Depository, is hereby authorized and directed to pay from the Sinking Fund the principal or redemption price of and interest on the Bonds as the same become due and payable in accordance with the terms thereof and the Township hereby covenants that such moneys, to the extent required, will be applied to such purpose.

All moneys deposited in the Sinking Fund for the payment of the Bonds which have not been claimed by the registered owner thereof after two years from the date when payment is due, except where such moneys are held for the payment of outstanding checks, drafts or other instruments of the Sinking Fund Depository, shall be returned to the Township. Nothing contained herein shall relieve the Township of its liability to the registered owners of the unrepresented Bonds.

In each of the fiscal years set forth in the final Bond Purchase Agreement the amounts set forth therein shall be pledged to pay the debt service on the Bonds, and such amounts are annually hereby appropriated to the Sinking Fund for the payment thereof.

**Section 13. Debt Proceedings.** The Secretary of the Township is hereby authorized and directed to certify to and file with the Department, in accordance with the Act, a complete and accurate copy of the proceedings taken in connection with the increase and exclusion of debt authorized hereunder, including the debt statement, borrowing base certificate and exclusion proceedings, if applicable, and to pay the filing fees necessary in connection therewith.

**Section 14. Tax Covenant and Representations.** The Township hereby covenants that:

(a) The Township will make no use of the proceeds of the Bonds at any time during the term thereof which would cause such Bonds to be "arbitrage bonds" within the meaning of Section 148 of the United States Internal Revenue Code of 1986, as amended (the "Code"), and all applicable regulations and that it will comply with the requirements of all Code sections and regulations necessary to ensure that the Bonds are described in

Code Section 103(a) and not described in Section 103(b) throughout the term of the Bonds.

(b) In order to ensure that the registered owner of the Bonds, if it is a financial institution, will not be subject to certain provisions of the Code as a result of acquiring and carrying the Bonds, the Township hereby designates each series of the Bonds as a “qualified tax-exempt obligation,” within the meaning of Code section 265(b)(3)(B) to the extent available, and the Township hereby covenants that it will take such steps as may be necessary to cause each series of the Bonds to continue to be an obligation described in such Code section during the period in which each series of the Bonds is outstanding. The Township represents that it has not issued, and does not reasonably anticipate issuing, tax-exempt obligations which, when combined with the Bonds, will result in more than \$10,000,000 of tax-exempt obligations being issued in the calendar year in which the Bonds are issued. For purposes only of the foregoing sentence, the term “tax-exempt obligations” shall include any “qualified 501(c)(3) bond,” as defined in Code section 145, but shall not include any other “private activity bond,” as defined in Code section 141(a), any obligation which would be an “industrial development bond” or a “private loan bond” as defined in sections 103(b)(2) and 103(o)(2)(a) of the Internal Revenue Code of 1954, as amended, but for the fact that it is issued pursuant to section 1312, 1313, 1316(g) or 1317 of the Tax Reform Act of 1986, or any obligation issued to currently refund any obligation to the extent the amount thereof does not exceed the outstanding amount of the refunded obligation.

**Section 15. Preliminary Official Statement; Official Statement.** The Chairperson or Vice-Chairperson, Township Manager and Bond Counsel are hereby authorized to approve the Preliminary Official Statement for the Bonds in the form presented or to be prepared in connection with the public offering and sale of the Bonds by the Underwriter, and such Preliminary Official Statement as so approved shall be “deemed final” by the Township as of its date for purposes of United States Securities and Exchange Commission Rule 15c2-12. A final Official Statement to be dated on or about the date of the Addendum to the Bond Purchase Agreement setting forth the final terms of the Bonds within the parameters established hereunder as accepted by the Township, substantially in the form of the Preliminary Official Statement approved by the appropriate officers of the Township with the advice of the Township Solicitor and containing the final terms of the Bonds, shall be prepared and delivered to the Underwriter within seven (7) business days from the date of the Addendum to the Bond Purchase Agreement, and the Township hereby approves the use thereof in connection with the public offering and the sale of the Bonds.

**Section 16. Continuing Disclosure.** The Township shall be responsible for providing all information required by this section, although the Paying Agent may agree with the Township to disseminate such information. The Paying Agent's sole obligation, if it so agrees, with regard to continuing disclosure is to disseminate information provided to it by the Township. The Paying Agent is not obligated to independently obtain or disseminate any such information.

The Township shall disseminate in a timely manner, in accordance with the continuing disclosure obligations set forth in the Continuing Disclosure Agreement to be attached to the Official Statement and the provisions of Rule 15c2-12(b)(5) (the "Rule") promulgated by the Securities and Exchange Commission (the "Commission") pursuant to the Securities Exchange Act of 1934, electronically through the EMMA system for electronic filing operated by the Municipal Securities Rulemaking Board, the information set forth in the Continuing Disclosure Agreement.

**Section 17. Incidental Action.** The proper officers of the Township are hereby authorized, directed and empowered on behalf of the Township to execute any and all agreements, papers and documents and to do or cause to be done any and all acts and things necessary or proper for the carrying out of the purposes of this Ordinance, including filing the necessary proceedings, if applicable, with the Pennsylvania Department of Community and Economic Development to qualify a portion of the debt represented by the Bonds as self-liquidating under the Debt Act.

**Section 18. Payment of Issuance Costs.** The proper officers of the Township are hereby authorized and directed to pay the costs of issuing the Bonds at the time of delivery of the Bonds to the Underwriter, such costs being estimated in the final Bond Purchase Agreement; provided that the total of such costs shall not exceed the amount of Bond proceeds available therefor.

**Section 19. Inconsistent Ordinances.** All Ordinances or parts of Ordinances inconsistent herewith be and the same hereby are rescinded, cancelled and annulled.

**Section 20. Effective Date.** This Ordinance shall take effect on the earliest date permitted by the Act.

**DULY ORDAINED AND ENACTED** this 16<sup>th</sup> day of September, 2024.

**TOWNSHIP OF WESTTOWN**

[SEAL]

By: \_\_\_\_\_  
Chair, Board of Supervisors

Attest:

\_\_\_\_\_  
Secretary

**TOWNSHIP OF WESTTOWN  
COUNTY OF CHESTER, PENNSYLVANIA**

**CERTIFICATE OF SECRETARY**

The undersigned, Secretary of the Township of Westtown HEREBY CERTIFIES that:

1. The foregoing Ordinance authorizing the issuance and sale of General Obligation Bonds of the Township of Westtown was duly moved and seconded and enacted by a majority vote of all the members of the Board of Supervisors of said Township at a duly called and convened public meeting of said Board held on September 16, 2024; that public notice of said meeting was given as required by law; and that the roll of the Board was called and such members voted or were absent as follows:

<u>Name</u>	<u>Vote</u>
Edward Yost, Esq.	_____
Tom Foster	_____
Richard Pomerantz	_____

2. Said Ordinance has not been altered, amended, modified, or suspended and is still in full force and effect as of the date of the delivery of this Certificate.

WITNESS my hand and seal of the Township of Westtown as of September 16, 2024.

\_\_\_\_\_  
Liudmila Carter, Secretary

SEAL



EXHIBIT "A"

No. R-\_\_

\$

UNITED STATES OF AMERICA  
COMMONWEALTH OF PENNSYLVANIA  
COUNTY OF CHESTER  
TOWNSHIP OF WESTTOWN  
GENERAL OBLIGATION BOND, SERIES \_ OF 2024

<u>INTEREST RATE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL ISSUANCE DATE</u>	<u>CUSIP</u>
%	December 15, ____	__, 2024	

**REGISTERED OWNER: CEDE & CO.**

**PRINCIPAL AMOUNT: DOLLARS**

The TOWNSHIP OF WESTTOWN, Chester County, Pennsylvania (the "Township"), existing by and under the laws of the Commonwealth of Pennsylvania, for value received, hereby acknowledges itself indebted and promises to pay to the registered owner named above, on the maturity date specified above unless this Bond shall be redeemable and shall have been duly called for previous redemption in whole or in part and the thereon at the annual rate specified above (computed on the basis of a 360-day year of twelve 30-day months) from the payment of the redemption price duly made or provided for, the principal amount shown above; and to pay interest most recent Regular Interest Payment Date (as hereinafter defined) to which interest has been paid or duly provided for, or from the Original Issuance Date stated above, if no interest has been paid. Such payment of interest shall be made on June 15, 2025, and on each December 15 and June 15 thereafter (each, a "Regular Interest Payment Date") until the principal or redemption price hereof has been paid or provided for as aforesaid. The principal or redemption price of, and interest on, this bond may be paid in any coin or currency of the United States of America which, at the time of payment, is legal tender for the payment of public and private debts.

The principal or redemption price of this bond is payable upon presentation and surrender hereof at the corporate trust office of U.S. Bank Trust Company, National Association, Philadelphia, Pennsylvania, or at the designated office of any additional or appointed alternate or successor paying agent or agents (the "Paying Agent"). Interest shall be paid by check mailed to the registered owner hereof, as shown on the registration books kept by the Paying Agent as of the close of business on the applicable Regular or Special Record Date (each as hereinafter defined).

The record date for any Regular Interest Payment Date (each, a "Regular Record Date") shall mean the close of business on the last day of the calendar month (whether or not a business day) next preceding such Regular Interest Payment Date. In the event of a default by the Township in the payment of interest becoming due on any Regular Interest Payment Date, the interest so becoming due shall forthwith cease to be payable to the registered owners otherwise entitled thereto as of such date. Whenever moneys thereafter become available for the payment of the defaulted interest, the Paying Agent, on behalf of the Township, shall immediately establish a "special record date" (which shall be a business day) relating thereto (the "Special Record Date") and shall mail a notice of such date to the registered owners of the Bonds at least fifteen (15) days prior to the Special Record Date. Such notice shall be mailed to the registered owner of the Bonds as shown on the registration books kept by the Paying Agent on the fifth (5<sup>th</sup>) day preceding the date of mailing. The Special Record date shall be at least ten (10) days but not more than fifteen (15) days prior to the special interest payment date. The defaulted interest shall be paid on the Special Interest Payment Date by check mailed to the registered owners of the bonds, as shown on the registration books kept by the Paying Agent, as of the close of business on the Special Record Date.

So long as The Depository Trust Company ("DTC"), or its nominee, CEDE & CO., is the registered owner hereof, all payments of the principal of, and interest on, this bond shall be payable in the manner and at the respective times of payment provided for in DTC's Operational Arrangements as in effect from time to time.

If the date for payment of the principal or redemption price of, and interest on, this bond shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the city where the designated corporate trust office of the Paying Agent is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such date shall have the same force and effect as if made on the nominal date of payment.

The principal or redemption price of, and interest on, this bond are payable without deduction for any tax or taxes, except gift, succession, franchise, excise or inheritance taxes, now or hereafter levied, or assessed thereon under any present or future laws of the Commonwealth of Pennsylvania, all of which taxes, except as above provided, the Township assumes and agrees to pay.

This bond is one of a duly authorized issue of \$\_\_\_\_\_ aggregate principal amount of general obligation bonds of the Township known as "Township of Westtown General Obligation Bonds, Series \_\_ of 2024" (the "Bonds") all of like tenor, except as to interest rate, redemption provisions, and date of maturity. The Bonds are issuable only in the form of fully registered bonds without coupons in the denomination of \$5,000 or integral multiples thereof and are issued in accordance with the provisions of the Pennsylvania Local Government Unit Debt Act, as amended (the "Act"), and by virtue of an Ordinance of the Township duly enacted (the "Ordinance"), and the sworn statement of the duly authorized officers of the Township as appears on record in the office of the Pennsylvania Department of Community and Economic Development, Harrisburg, Pennsylvania.

It is covenanted with the registered owners from time to time of this bond that the Township shall (1) include the amount of the debt service for each fiscal year in which such sums are payable in its budget for the year, (2) appropriate such amounts from its general revenues for the payment of such debt service, and (3) duly and punctually pay or cause to be paid from its sinking fund or any other of its revenues or funds the principal or redemption price of, and the interest on, this bond at the dates and places and in the manner stated in this bond, according to the true intent and meaning thereof. For such budgeting, appropriation and payment, the Township pledges its full faith, credit and taxing power. This covenant shall be specifically enforceable; subject, however, as to the enforceability of remedies, to any applicable bankruptcy, insolvency, moratorium or other laws or equitable principles affecting the enforcement of creditors' rights generally. Nothing in this paragraph shall be construed to give the Township any taxing power not granted by another provision of law.

#### **OPTIONAL REDEMPTION**

The Bonds stated to mature on and after \_\_\_\_\_, 20\_\_ will be subject to redemption prior to maturity at the option of the Township on \_\_\_\_\_, 20\_\_ or any date thereafter.

So long as DTC or its nominee is the registered owner of the Bonds, if less than all of the Bonds of any maturity shall be called for redemption, the particular Bonds or portions of Bonds of such maturity to be redeemed shall be selected by lot by DTC and the DTC Participants in such manner as DTC and the DTC Participants may determine.

Any redemption of this bond under the preceding paragraphs shall be made as provided in the Ordinance, upon not less than thirty (30) days' nor more than sixty (60) days' notice, by mailing a copy of the redemption notice by first-class United States mail, postage prepaid, or by another method of giving notice which is acceptable to the Paying Agent and customarily used for similar notices at the time such notice is given, to each address of such registered owner as it appears on the registration books of the Paying Agent as of the date such Bonds are selected for redemption, unless such notice is waived by the registered owner of the Bonds to be redeemed; provided, however, that failure to give notice of redemption by mailing or any defect in the notice as mailed or in the mailings thereof to the registered owner of any Bond to be redeemed shall not affect the validity of the redemption as to other Bonds for which proper notice shall have been given. In the event that less than the full principal amount hereof shall have been called for redemption, the registered owner hereof shall surrender this bond in exchange for one or more new Bonds in an aggregate principal amount equal to the unredeemed portion of the principal amount hereof.

In lieu of redeeming the principal amount of Bonds set forth in the Ordinance on the mandatory redemption date, or any portion thereof, purchases of such Bonds of the particular maturity may be made in accordance with the provisions of the Ordinance.

If at the time of the mailing of any notice of redemption the Township shall not have deposited with the Paying Agent moneys sufficient to redeem all the Bonds called for redemption, such notice shall state that it is conditional, that is, subject to the deposit or transfer of the redemption moneys with the Paying Agent not later than the opening of business on the redemption date, and that such notice shall be of no effect unless such moneys are so deposited.

The Township, in the Ordinance, has established a sinking fund with the Paying Agent, as the sinking fund depository, into which funds for the payment of the principal or redemption price of, and the interest on, the Bonds shall be deposited not later than the date fixed for disbursement thereof. The Township has covenanted in the Ordinance to make payments out of such sinking fund or out of any other of its revenues or funds, at such times and in such amounts, as shall be sufficient for prompt and full payment of the principal or redemption price of, and interest on, this bond.

The Township, pursuant to recommendations promulgated by the Committee on Uniform Security Identification Procedures (CUSIP) has caused CUSIP numbers to be printed on the Bonds. No representation is made as to the accuracy of said numbers either as printed on the Bonds, or as contained in any notice of redemption, and the Township shall have no liability of any sort with respect thereto. Reliance with respect to any redemption notice with respect to the Bonds may be placed only on the identification numbers printed thereon.

This bond is registered as to both principal or redemption price of and interest on the bond register to be kept for that purpose at the corporate trust office of the Paying Agent, and both principal and interest shall be payable only to the registered owner hereof. This bond may be transferred in accordance with the provisions of the Ordinance, and no transfer hereof shall be valid unless made at said office by the registered owner in person or his duly appointed attorney or other legal representative and noted hereon. The Paying Agent shall not be required to issue, transfer or exchange any Bond during the fifteen (15) days immediately preceding the date of mailing of any notice of redemption or at any time following the mailing of any such notice, if the Bond to be transferred or exchanged has been called for such redemption. The Township and the Paying Agent may deem and treat the person in whose name this bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal hereof and interest hereon and for all other purposes, whether or not this bond shall be overdue. The Township and the Paying Agent shall not be affected by any notice to the contrary.

No recourse shall be had for the payment of the principal of, or interest on, this bond, or for any claim based hereon or on the Ordinance, against any member, officer or employee, past, present, or future, of the Township or of any successor body, either directly or through the Township or any successor body, under any constitutional provision, statute or rule of law, or by the enforcement of any assessment or by any legal or equitable proceeding or otherwise, and all such liability of such members, officers or employees is released as a condition of and as consideration for the execution and issuance of this bond.

So long as DTC or its nominee is the registered owner of the Bonds, the Paying Agent will recognize DTC or its nominee as the owner of the Bonds for all purposes, including notices and voting. Conveyance of notices and other communications by DTC and DTC Participants, by DTC Participants to Indirect Participants, and by DTC Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory and regulatory requirements as may be in effect from time to time.

This bond shall not be valid or become obligatory for any purpose until the Paying Agent's Authentication Certificate printed hereon is duly executed.

IN WITNESS WHEREOF, WESTTOWN TOWNSHIP has caused this bond to be signed in its name by the facsimile signature of the Chair of its Governing Body and a facsimile of its corporate seal to be printed hereon and attested by the facsimile signature of its Secretary all as of the \_\_\_\_ day of \_\_\_\_\_, 2024.

TOWNSHIP OF WESTTOWN

[SEAL]

**S E C I M E N**

By: \_\_\_\_\_  
Chair

Attest:  
\_\_\_\_\_

Secretary

\*\*\*\*\*

PAYING AGENT AUTHENTICATION CERTIFICATE

This bond is one of the bonds of the series designated therein. Printed hereon is a complete text of the opinion of Lamb McErlane PC, Bond Counsel, dated the date of the initial delivery of, and payment for, the Bonds, a signed copy of which is on file with the undersigned.

U.S. Bank Trust Company, National Association,  
PAYING AGENT

**SPECIMEN**

By: \_\_\_\_\_  
Authorized Officer

AUTHENTICATION DATE:

DRAFT

**ABBREVIATIONS**

The following abbreviations, when used in the inscription on the face of the within Bond, shall be construed as though they were written out in full according to applicable laws or regulations.

- TEN COM - as tenants in common
- TENENT - as tenants by the entireties
- JT TEN - as joint tenants with right of survivorship and not as tenants in common

UNIFORM GIFT MIN ACT

\_\_\_\_\_ Custodian \_\_\_\_\_  
(Cust) \_\_\_\_\_ (Minor)  
under Uniform Gifts to Minors Act \_\_\_\_\_  
(State)

Additional abbreviations may also be used though not in the above list.

[FORM OF ASSIGNMENT]

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto

\_\_\_\_\_  
(Please type or print name, address (including postal zip code) and social security or other tax identification number of the transferee)

\_\_\_\_\_ the within Bond and  
all rights thereunder, and hereby irrevocably constitutes and appoints \_\_\_\_\_

his/her attorney to transfer said Bond on the books of the within described transfer agent with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_

By: \_\_\_\_\_

NOTICE: The signature to this assignment must correspond with the name of the registered owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

In the presence of: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Type or Print Name)

Text of Opinion of  
Lamb McErlane PC, Bond Counsel

**Re: Township of Westtown**  
**\$ \_\_\_\_\_ General Obligation Bonds, Series A of 2024**  
**\$ \_\_\_\_\_ General Obligation Bonds, Series B of 2024**

You have requested our opinion as to the legality of the above general obligation bonds (the "Bonds"). The Bonds are issued by the Township of Westtown, Chester County, Pennsylvania (the "Township"), under the provisions of the Pennsylvania Local Government Unit Debt Act, as amended (the "Act"), and pursuant to an ordinance enacted by the Board of Supervisors of the Township on September 16, 2024 (the "Ordinance"). The Bonds are being issued to finance some or all of the costs of the acquisition of real property for open space purposes, to fund certain capitalized interest and to pay the costs of issuing the Bonds.

The Township, by officers of the Township responsible for issuing the Bonds, has executed a certificate (the "Tax Certificate and Agreement"), stating the reasonable expectations of the Township on the date of issue of the Bonds as to future events that are material for the purposes of such requirements of the Internal Revenue Code of 1986, as amended (the "Code"). The Township has also delivered to us for filing with the Internal Revenue Service a report of the issuance of the Bonds as required by the Code as a condition of the exclusion from gross income of the interest on the Bonds for federal income tax purposes.

The Township has covenanted in the Ordinance (i) to include the amount of debt service for the Bonds for each fiscal year in which such sums are due and payable in its budget for that year, (ii) to appropriate such amounts from its general revenues for the payment of such debt service, and (iii) to duly and punctually pay or cause to be paid, from its sinking fund or any other of its revenues or funds, the principal or redemption price of, and interest on, the Bonds at the dates and places and in the manner stated in the Bonds, according to the true intent and meaning thereof. For such budgeting, appropriation and payment the Township has pledged in the Ordinance its full faith, credit and taxing power.

In the Ordinance the Township has designated the Bonds as a qualified tax-exempt obligation pursuant to Section 265(b)(3)(B) of the Code and has made certain representations and covenants in the Ordinance necessary to cause the Bonds to continue to be an obligation described in such section of the Code during the period in which the Bonds are outstanding.

As Bond Counsel, we have examined the relevant provisions of the Constitution of the Commonwealth of Pennsylvania; the Act pursuant to which the Bonds are authorized, issued and sold; the transcript of proceedings filed with the Pennsylvania Department of Community and Economic Development (the "Department"); and certain statements, affidavits and other documents which we have considered pertinent.

In rendering this opinion we have examined and relied upon (i) the opinion of Gawthrop Greenwood, PC, Solicitor to the Township, with respect, among other things, to the due enactment by the Township of the Ordinance, and (ii) the accuracy of the statements and representations and the performance of the covenants of the Township set forth in the Ordinance and the Tax Certificate and Agreement delivered on this date in connection with the issuance of the Bonds.

Based on the foregoing, we are of the opinion that:

1. The Township is authorized under the provisions of the Constitution and laws of the Commonwealth of Pennsylvania to issue the Bonds for the purposes above set forth, and the Township has authorized the issuance thereof.
2. As indicated in the Township's debt statement filed with the Department in connection with the issuance of the Bonds, outstanding debt of the Township, including debt represented by the Bonds, is within the debt limitations of the Act.
3. The Bonds are the valid and binding general obligation of the Township payable from the revenues of the Township from whatever source derived, which revenues, at the time of the issuance and sale of the Bonds,

include *ad valorem* taxes levied upon all the taxable property within the Township, without limitation as to rate or amount.

4. Under the laws of the Commonwealth of Pennsylvania, as currently enacted and construed, the Bonds are exempt from personal property taxes in Pennsylvania and the interest on the Bonds is exempt from Pennsylvania personal income tax and Pennsylvania corporate net income tax.

5. Interest on the Bonds is excludable from gross income for federal income tax purposes under existing laws as enacted and construed on the date of initial delivery of the Bonds. Interest on the Bonds is not treated as an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals; however, such interest will not be excluded from "annual adjusted financial statement income" for certain corporations that are not excluded from the federal corporate alternative minimum tax (as defined in the Internal Revenue Code of 1986, as amended (the "Code")). The opinions set forth in this paragraph are subject to the condition that the Township complies with all requirements of the Code that must be satisfied subsequent to the issuance of the Bonds in order that the interest thereon be, and continue to be, excludable from gross income for federal income tax purposes. The Township has covenanted to comply with all such requirements. Failure to comply with certain of such requirements may cause interest on the Bonds to be included in gross income for federal income tax purposes retroactively to the date of issuance of the Bonds.

6. Banks, thrift institutions and other financial institutions which purchase the Bonds may take into account, as a deductible expense in calculating their federal income tax liability, 80 percent of their interest expense allocable to ownership of the Bonds.

[The initial public offering price of Bonds of certain maturities (the "Discount Bonds") is less than the amount payable at maturity. An amount not less than the difference between the initial public offering price of the Discount Bonds and the amount payable at maturity constitutes original issue discount. We are of the opinion that the appropriate portion of such original issue discount allocable to the original and each subsequent holder of a Discount Bond will, upon sale, exchange, redemption or payment at maturity of such Discount Bond, be treated as interest and excluded from gross income for federal income tax purposes to the same extent as the stated interest on the Discount Bonds.]

[The initial public offering price of Bonds of certain maturities have been offered at a premium ("original issue premium") over their principal amount. For federal income tax purposes, original issue premium is amortizable periodically over the term of the Bond through reductions in the holder's tax basis for the Bonds for determining taxable gain or loss from sale or from redemption prior to maturity. Amortizable premium is accounted for as reducing the tax-exempt interest on the Bonds rather than creating a deductible expense or loss.]

In providing this opinion, we advise you as follows:

(a) Except as expressly stated above, we express no opinion regarding any other federal or state income tax consequences of acquiring, carrying, owning or disposing of the Bonds. Owners of the Bonds should consult their tax advisors regarding the applicability of any collateral tax consequences of owning the Bonds, which may include original issue premium and purchase at a market discount or at a premium, taxation upon sale, redemption or other disposition, and various withholding requirements.

(b) The enforceability (but not the validity) of the documents mentioned herein may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws now or hereafter enacted by any state or the federal government affecting the enforcement of creditors' rights generally, and "enforceable in accordance with its (their) terms" shall not mean that specific performance would necessarily be available as a remedy in every situation.

(c) We express no opinion herein with respect to the adequacy of the security or sources of payment for the Bonds or the accuracy or adequacy of any description of the Township or its facilities in any offering document used in connection with the sale of the Bonds.

Lamb McErlane PC

DRAFT



EXHIBIT "B"

WESTTOWN TOWNSHIP

Proposed Project

2024 Bond Issue

Maximum \$12,000,000

Estimated Costs

(includes share of issue costs)

Project

Estimated Costs

Estimated Useful Life

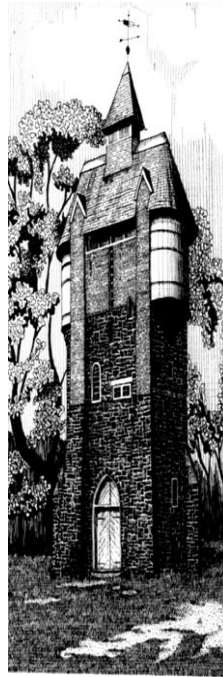
Acquisition of open space property

\$12,000,000

30 years

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

**Fiscal Year 2025 Draft Budget**  
**9/3/2024**



**Thomas Foster**  
**Chair**

**Ed Yost**  
**Vice Chair**

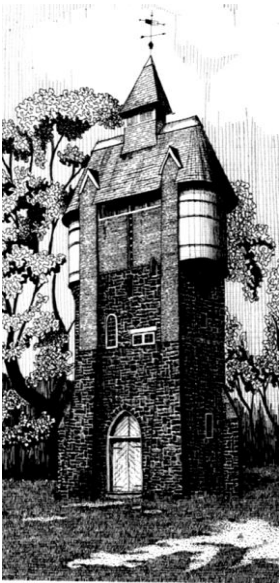
**Richard Pomerantz**  
**Police Commissioner**

**Westtown Township**  
**2025 Budget Summary**      9/3/2024 DRAFT

	<b>General Operating Fund 01</b>	<b>Sewer Operating Fund 08</b>	<b>Refuse Operating Fund 09</b>	<b>Liquid Fuels Fund 35</b>	<b>Debt Service Fund 23</b>	<b>Capital Reserve Fund 30</b>	<b>Capital Projects Fund 18</b>	<b>ARPA Fund 19</b>	<b>Total all Funds</b>
<b>Projected Beginning Cash Balance</b>	<b>7,350,374</b>	<b>2,059,495</b>	<b>534,803</b>	<b>3,109</b>	<b>908,681</b>	<b>6,544,295</b>	<b>279,512</b>	<b>649,883</b>	<b>18,330,153</b>
<b>Budgeted Revenues</b>									
Real Estate Taxes	2,911,570								2,911,570
Act 511 Taxes	3,993,000								3,993,000
Franchise Fees	200,000								200,000
Fines	64,100								64,100
Interest,Rents/Royalties,Gains/Losses	457,427	110,000		7,000	32,000	220,000	10,000	20,117	856,544
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	278,197								278,197
Sanitation/Trash/Recycling	300	2,943,180	1,559,540						4,503,020
Recreation Program Fees	1,900								1,900
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
<b>Total Revenues</b>	<b>8,207,779</b>	<b>3,053,400</b>	<b>1,571,040</b>	<b>382,080</b>	<b>1,876,400</b>	<b>1,083,600</b>	<b>2,645,000</b>	<b>20,117</b>	<b>18,839,416</b>
<b>Fund Balance Used (from cash acct)</b>	<b>555,746</b>	<b>-</b>	<b>107,890</b>	<b>4,109</b>		<b>536,400</b>	<b>-</b>	<b>649,883</b>	<b>1,854,028</b>
<b>Total Revenues + Fund Balance</b>	<b>8,763,525</b>	<b>3,053,400</b>	<b>1,678,930</b>	<b>386,189</b>	<b>1,876,400</b>	<b>1,620,000</b>	<b>2,645,000</b>	<b>670,000</b>	<b>20,693,444</b>
<b>Budgeted Expenditures</b>									
General Government	1,071,880	199,865	137,941		1,200	-	2,480,000		3,890,886
Police	4,243,112								4,243,112
Fire & Safety and Emerg. Mngmnt	548,464								548,464
Building & Code	189,600								189,600
Planning & Zoning	36,550								36,550
Public Works	992,424			385,000			140,000		1,517,424
SWM & Collection/Disposal/Treatment	3,300	1,196,382	1,506,206				-		2,705,887
Parks & Commissions	298,304						-	670,000	968,304
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	129,404	55,763	6,183						191,350
Employee Benefits	426,817	70,191	28,600						525,608
Refunds of Prior Year	14,500								14,500
Interfund Transfers	680,000	1,531,200	-	-	-	1,620,000	-		3,831,200
<b>Total Expenses</b>	<b>8,763,525</b>	<b>3,053,400</b>	<b>1,678,930</b>	<b>385,000</b>	<b>1,901,419</b>	<b>1,620,000</b>	<b>2,620,000</b>	<b>670,000</b>	<b>20,692,274</b>
Annual Fund Credit/(Deficit)	0	(0)	(0)	1,189	(25,019)	-	25,000	0	1,170
Revenue plus Fund Balance Used minus Expenses									-
<b>YEAR END PROJECTED CASH BALANCE</b>	<b>6,794,628</b>	<b>2,059,495</b>	<b>426,913</b>	<b>189</b>	<b>883,662</b>	<b>6,007,895</b>	<b>304,512</b>	<b>0</b>	<b>16,477,295</b>

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**



**9/3/2024**

**General Fund Revenue**

		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 Budget</b>	<b>2024 ACTUAL 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed</b>
Beginning Cash Balance			4,930,690	6,248,064			7,490,249	7,490,249	7,350,374
<b>(301) Real Property Taxes</b>									
01-301-100	Real Estate Taxes - Current Yr	2,756,267	2,800,583	2,811,899	2,820,779	2,840,855	2,770,268	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	16,392	28,000	30,000
01-301-600	Real Estate Taxes - Interim	15,271	15,190	2,230	31,363	15,000	4,909	12,000	25,000
<b>Subtotal (301) Real Property Taxes:</b>		<b>2,789,581</b>	<b>2,918,833</b>	<b>2,846,994</b>	<b>2,877,221</b>	<b>2,881,355</b>	<b>2,791,569</b>	<b>2,880,855</b>	<b>2,911,570</b>
<b>(310) Act 511 Taxes</b>									
01-310-100	Real Estate Transfer Tax	522,484	528,927	386,711	385,052	325,000	188,959	324,000	325,000
01-310-210	Earned Income Tax	2,764,557	2,999,807	3,248,537	3,365,216	3,450,000	2,035,418	3,450,000	3,500,000
01-310-410	Local Services Tax	140,884	148,488	158,460	160,397	158,500	100,096	165,000	168,000
<b>Subtotal (310) Act 511 Taxes:</b>		<b>3,427,924</b>	<b>3,677,223</b>	<b>3,793,708</b>	<b>3,910,665</b>	<b>3,933,500</b>	<b>2,324,473</b>	<b>3,939,000</b>	<b>3,993,000</b>
<b>(321) Franchise Fees</b>									
01-321-800	Franchise Fee - Comcast	116,054	112,620	111,793	107,271	106,000	49,913	100,000	95,000
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	105,000
<b>Subtotal (321) Franchise Fees:</b>		<b>266,389</b>	<b>257,237</b>	<b>252,469</b>	<b>242,761</b>	<b>237,200</b>	<b>107,005</b>	<b>212,425</b>	<b>200,000</b>
<b>(331) Fines</b>									
01-331-000	Court-District Magistrate	25,901	31,153	24,192	34,107	26,000	31,709	36,000	36,000
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	9,824	10,000	2,450
01-331-125	False Alarm Fines/Residential	900	375	175	950	525	300	450	450
01-331-130	False Alarm Fines/Commercial	26,500	22,200	13,200	29,400	18,000	17,400	20,000	20,000
<b>Subtotal (331) Fines:</b>		<b>60,237</b>	<b>60,169</b>	<b>42,734</b>	<b>70,917</b>	<b>54,525</b>	<b>61,855</b>	<b>71,450</b>	<b>64,100</b>
<b>(341) Interest Earnings</b>									
01-341-000	Interest Earnings	1,957	483	3,005	12,400	50,000	94,047	160,000	175,000
01-341-106	Interest - PLGIT			37,762	221,287	150,000	101,751	140,000	130,000
01-341-107	Interest on US Treasury Notes/KBCM	15,366	4,812	5,740	5,638	15,000	3,562	15,000	-
01-341-700	Interest on Dev Reimbursement	-	64	-	167	50	406	450	200
<b>Subtotal (341) Interest Earnings:</b>		<b>17,324</b>	<b>5,358</b>	<b>46,508</b>	<b>239,491</b>	<b>215,050</b>	<b>199,766</b>	<b>315,450</b>	<b>305,200</b>
<b>(342) Rents and Royalties</b>									
01-342-100	Township Park/Land Fees	4,250	3,655	3,350	3,115	3,500	2,555	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	12,400	18,724	19,100
01-342-220	Oakbourne Mansion Events	7,607	26,562	27,831	36,480	40,000	25,210	40,000	40,000
01-342-240	Tower Lease - Oakbourne	38,906	40,030	39,737	40,929	41,000	44,395	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
<b>Subtotal (342) Rents &amp; Royalties:</b>		<b>110,097</b>	<b>129,406</b>	<b>132,644</b>	<b>137,800</b>	<b>149,884</b>	<b>87,560</b>	<b>171,041</b>	<b>152,227</b>

**General Fund Revenue**

		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 Budget</b>	<b>2024 ACTUAL 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed</b>
<b>(343) Realized Gain/Loss</b>									
01-343-000	Realized Gains/Losses		(11,254)	(65,048)	47,023		27,923	40,000	-
	<b>Subtotal (343) Realized Gain/Loss:</b>	<b>-</b>	<b>(11,254)</b>	<b>(65,048)</b>	<b>47,023</b>	<b>-</b>	<b>27,923</b>	<b>40,000</b>	<b>-</b>
<b>(355) State Shared Revenues</b>									
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
	<b>Subtotal (355) State Shared Revenues:</b>	<b>170,420</b>	<b>155,576</b>	<b>180,146</b>	<b>192,166</b>	<b>194,400</b>	<b>200</b>	<b>194,400</b>	<b>196,400</b>
<b>(361) Twp Sales/Charges for Svcs</b>									
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	616	620	100
01-361-600	Tax Certification Fees	25,547	23,110	17,104	13,940	17,500	11,495	17,500	17,500
01-361-601	NSF Return Check Fee	70	35	175	70	70	105	105	70
	<b>Subtotal (361) Twp Sales/Charges for Svcs:</b>	<b>31,594</b>	<b>34,026</b>	<b>33,288</b>	<b>38,295</b>	<b>29,170</b>	<b>16,929</b>	<b>30,438</b>	<b>29,170</b>
<b>(362) Protective Inspection Fees</b>									
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	32,246	60,000	66,671
01-362-420	Commercial Building Permits	12,168	107,754	17,249	108,426	80,000	7,548	80,000	60,190
01-362-423	HVAC Permit	8,954	9,903	8,731	11,280	8,000	4,769	8,000	9,426
01-362-424	Demolition Permit	227	434	824	776	500	416	500	588
01-362-425	Solar Building Permit	627	1,595	4,423	2,051	1,000	4,296	6,000	2,808
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	1,315	1,700	1,673
01-362-450	U&O Permit - Residential Resale	8,925	10,413	9,143	8,505	9,500	3,900	6,500	6,500
01-362-451	U&O Permit - Reinspection Resale	3,750	4,018	4,956	2,475	4,500	1,875	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	608	1,000	1,487
01-362-454	Twp Permit Admin Fee	21,382	45,888	33,606	51,532	35,000	15,495	24,000	38,086
01-362-455	CO Fees Collected	11,554	13,345	356	3,870	8,000	4,566	8,000	7,259
01-362-460	Pool Permits	3,422	4,571	5,378	5,123	4,000	1,560	4,000	4,811
01-362-461	Shed Permits	1,250	800	1,250	1,340	1,000	600	1,050	1,078
01-362-462	Roof Permits	-	196	4,000	2,644	2,000	4,960	5,000	1,522
01-362-464	Fence Permits	1,935	2,000	1,750	1,650	1,750	1,000	1,600	1,787
01-362-465	Deck Permits	3,980	2,975	5,370	5,064	4,000	5,409	5,500	4,551
01-362-470	Sign Permits	1,313	1,440	703	300	800	200	500	1,226
01-362-475	Zoning Permits	150	100	50	1,690	300	900	1,000	428
01-362-480	Highway Occupancy Permits	9,585	9,249	21,034	15,630	14,000	7,130	14,000	12,380
01-362-481	E&S Permit	8,346	5,330	7,922	4,960	6,000	2,440	5,000	6,464

**General Fund Revenue**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 Budget</b>	<b>2024 ACTUAL 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed</b>
01-362-482 SWM BMP Inspection Fees				2,500	1,500	1,250	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	24,329	38,700	38,894
<b>Subtotal (362) Protective Insp. Fees:</b>	<b>197,642</b>	<b>320,652</b>	<b>259,839</b>	<b>344,971</b>	<b>302,900</b>	<b>133,260</b>	<b>284,040</b>	<b>278,197</b>
<b><u>(364) Sanitation Fees</u></b>								
01-364-600 Delinquent On-Lot Collections	26,260	260	581	277	150	288	300	300
<b>Subtotal (364) Sanitation Fees</b>	<b>26,260</b>	<b>260</b>	<b>581</b>	<b>277</b>	<b>150</b>	<b>288</b>	<b>300</b>	<b>300</b>
<b><u>(367) Recreation Program Fees</u></b>								
01-367-250 Community Garden Fees	505	1,100	1,875	1,700	1,700	1,900	1,900	1,900
<b>Subtotal (367) Recreation Program Fees:</b>	<b>505</b>	<b>1,100</b>	<b>1,875</b>	<b>1,700</b>	<b>1,700</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>
<b><u>(387) Contribution/Donation/Pvt Source</u></b>								
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		8,800	13,200	8,800
01-387-100 Contribution/Donation-Private	-	3,050	4,700	1,801	-	250	-	
<b>Subtotal (387) Contributions/Etc:</b>	<b>132,030</b>	<b>85,357</b>	<b>75,148</b>	<b>285,263</b>	<b>-</b>	<b>9,050</b>	<b>13,200</b>	<b>8,800</b>
<b><u>(391) Proceeds of Fixed Asset Sales</u></b>								
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	-	-	-	-
<b>Subtotal (391) Proceeds of Fixed Asset Sales:</b>	<b>18,577</b>	<b>75,240</b>	<b>27,176</b>	<b>69,014</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>(395) Refunds &amp; Reimbursements</u></b>								
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	40	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	6,482	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
<b>Subtotal (395) Refunds/ Reimbursements</b>	<b>81,075</b>	<b>152,711</b>	<b>119,695</b>	<b>153,517</b>	<b>65,403</b>	<b>52,537</b>	<b>86,530</b>	<b>66,915</b>
<b><u>(399) Fund Balance Appropriation</u></b>					<b>584,803</b>			<b>555,746</b>
<b>Total General Fund Revenue &amp; Fund Balance Appro</b>	<b>7,511,084</b>	<b>7,861,894</b>	<b>8,327,761</b>	<b>8,611,082</b>	<b>8,650,040</b>	<b>5,814,337</b>	<b>8,241,029</b>	<b>8,763,525</b>

**General Fund Expenditures**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b><u>(400) Legislative (Governing) Body</u></b>								
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
01-400-320 IPAD- Pomerantz	666	162	149	162	200	95	162	200
01-400-330 IPAD- Foster	162	162	340	392	225	152	220	200
01-400-340 IPAD- Yost	650	162	162	162	200	41	41	200
<b>Subtotal (400) Legislative Body:</b>	<b>13,035</b>	<b>12,111</b>	<b>15,979</b>	<b>14,303</b>	<b>15,621</b>	<b>6,881</b>	<b>14,919</b>	<b>15,096</b>
<b><u>(401) Professional Staff</u></b>								
01-401-100 Admin Manager	116,636	93,222	98,532	103,475	124,024	49,112	100,000	124,800
01-401-110 Professional Staff	155,275	156,700	156,059	187,273	188,240	78,538	138,000	200,000
01-401-120 On Lot Management Staff	8,074	29,063	39,969	47,628	28,407	14,743	28,000	29,543
01-401-161 FICA	17,676	18,559	23,064	25,608	21,122	13,772	16,492	21,969
01-401-162 Medicare Employer	4,311	4,341	5,394	5,989	4,940	3,221	3,857	5,138
01-401-163 PA UC Employer	1,171	1,600	1,467	485	450	453	500	500
<b>Subtotal (401) Professional Staff:</b>	<b>303,143</b>	<b>303,484</b>	<b>324,485</b>	<b>370,458</b>	<b>367,182</b>	<b>159,838</b>	<b>286,849</b>	<b>381,950</b>
<b><u>(402) Financial Administration</u></b>								
01-402-311 Auditing Service	14,241	14,460	14,860	15,310	20,800	15,845	16,000	20,000
<b>Subtotal (402) Financial Administration:</b>	<b>14,241</b>	<b>14,460</b>	<b>14,860</b>	<b>15,310</b>	<b>20,800</b>	<b>15,845</b>	<b>16,000</b>	<b>20,000</b>
<b><u>(403) Tax Collection</u></b>								
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	24,393	40,500	41,000
01-403-315 EIT/LST Advanced Costs	1,120	1,099	3,701	3,900	1,400	1,062	1,400	1,500
01-403-320 LST Tax Commission	1,757	1,851	3,152	1,962	3,000	1,294	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
<b>Subtotal for (403) Tax Collection:</b>	<b>40,190</b>	<b>42,726</b>	<b>49,586</b>	<b>50,071</b>	<b>46,930</b>	<b>30,702</b>	<b>48,423</b>	<b>49,280</b>
<b><u>(404) Legal Services</u></b>								
01-404-310 Solicitor	147,491	68,983	52,810	38,725	75,000	30,682	70,000	70,000
01-404-320 Misc Legal Services		5,950	-	825		2,800	2,800	2,500
01-404-400 Legal Fees Due from Developer	3,500	19,002	(8,222)	2,600	2,500	(2,600)	-	1,000
01-404-451 Crebilly Farm Acquisition Legal Fees	0	27,752	22,373	14,821	-	6,100	6,100	move to OS Fund
01-404-600 Legal Fees - On Lot Program	0		-	140	200	-	-	200
<b>Subtotal for (404) Legal Services:</b>	<b>186,678</b>	<b>121,687</b>	<b>66,960</b>	<b>57,111</b>	<b>77,700</b>	<b>36,982</b>	<b>78,900</b>	<b>73,700</b>
<b><u>(405) Administrative Staff</u></b>								



**General Fund Expenditures**

		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
01-405-110	Office/Clerical Staff	64,165	62,910	48,960	38,423	93,440	46,919	93,440	88,000
01-405-115	PT Accounts Payable Clerk	0	4,338	17,733	17,878	17,488	8,188	17,488	18,188
01-405-161	FICA	4,374	4,274	4,526	3,960	7,498	2,564	7,498	6,894
01-405-162	Medicare Employer	1,023	1,000	1,059	926	1,753	600	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	7,887	12,000	5,000
<b>Subtotal for (405) Administrative Staff:</b>		<b>70,184</b>	<b>73,382</b>	<b>86,832</b>	<b>73,165</b>	<b>130,629</b>	<b>66,235</b>	<b>132,629</b>	<b>120,144</b>
<b>(406) General Government Admin</b>									
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	387	600	1,000
01-406-100	HR Consultant	9,869	0		-	-	7,250	7,250	-
01-406-210	Office Supplies - Admin	5,211	6,405	8,199	8,060	8,300	5,697	8,300	8,500
01-406-230	Office Postage	3,998	4,155	4,015	4,627	4,636	2,381	4,636	4,700
01-406-240	General Operating Expenses	8,055	3,971	8,626	8,635	8,516	4,562	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	6,554	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	11,332	23,000	23,000
01-406-341	Advertising	8,381	8,158	10,024	5,290	9,000	9,410	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	1,504	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	751	800	800
01-406-604	On-Lot Program Office Equipment			360	-	500	-	500	500
<b>Subtotal for (406) General Gov't Admin:</b>		<b>78,521</b>	<b>66,658</b>	<b>104,197</b>	<b>95,685</b>	<b>92,952</b>	<b>58,614</b>	<b>101,252</b>	<b>89,700</b>
<b>(407) IT - Networking Services</b>									
01-407-215	Computer Hardware Svc/Supply	17,357	24,235	11,807	12,826	25,000	6,753	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	5,992	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	190	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	5,717	8,500	8,500

**General Fund Expenditures**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b>Subtotal for (407) IT - Networking Services</b>	<b>34,313</b>	<b>39,777</b>	<b>29,063</b>	<b>44,800</b>	<b>56,100</b>	<b>18,752</b>	<b>39,055</b>	<b>81,410</b>
<b>(408) Engineering</b>								
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
<b>Subtotal for (408) Engineering:</b>	<b>155,136</b>	<b>130,257</b>	<b>100,618</b>	<b>147,916</b>	<b>144,200</b>	<b>39,047</b>	<b>153,500</b>	<b>149,200</b>
<b>(409) General Government Buildings</b>								
01-409-250 Repairs/ Maintenance Supplies	0	1,449	64	104	1,000	417	500	500
01-409-361 Utilities - Admin	8,711	10,333	10,636	10,462	14,400	5,313	11,000	12,000
01-409-366 Water/Supplies- Admin	518	818	1,265	1,277	2,000	946	1,650	1,650
01-409-370 Repair/Maintenance Svcs	3,657	4,855	7,978	8,505	8,000	5,385	9,250	9,250
01-409-420 Administration Building Exp	5,283	3,327	5,863	2,203	6,000	381	5,000	5,000
01-409-430 Township Garage Exp	8,492	9,853	10,328	9,507	10,000	4,923	9,500	10,000
01-409-431 PW Garage Utilities	24,022	18,757	18,263	15,678	22,000	9,571	18,600	20,000
01-409-440 Oakbourne Mansion	18,864	22,500	22,244	21,230	26,000	13,196	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.
<b>Subtotal for (409) General Gov't Bldgs:</b>	<b>70,002</b>	<b>91,550</b>	<b>110,422</b>	<b>128,685</b>	<b>134,400</b>	<b>47,086</b>	<b>91,929</b>	<b>91,400</b>
<b>(410) Public Safety - Police</b>								
01-410-010 Police Department - Budget V-5	3,162,630	3,197,328	3,200,491	3,429,057	4,165,315	2,748,931	4,165,315	4,207,961.56
01-410-200 Police Building Property Insurance	7,984	9,341	9,607	10,699	11,000	12,147	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	22,150
01-492-200 Debt Service-Police Building	144,000	132,000	144,000	132,000	ended Dec 2023	-	-	ended Dec 2023
<b>Subtotal (410) Public Safety - Police:</b>	<b>3,752,171</b>	<b>3,358,769</b>	<b>3,374,698</b>	<b>3,592,856</b>	<b>4,197,965</b>	<b>2,761,078</b>	<b>4,199,112</b>	<b>4,243,112</b>
<b>(411) Public Safety - Fire</b>								
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	45,069	77,500	78,000
01-411-370 Fire Equip Repair/Maintenance	503	0	-	3,799	1,000	-	1,000	1,000
01-411-420 Fire - Membership/Dues					-	181	181	200

**General Fund Expenditures**

		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
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
<b>Subtotal (411) Public Safety -Fire:</b>		<b>383,439</b>	<b>404,397</b>	<b>442,209</b>	<b>470,960</b>	<b>528,430</b>	<b>173,061</b>	<b>523,786</b>	<b>527,614</b>
<b><u>(413) Building &amp; Code Enforcement</u></b>									
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	48,534	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	5,150	75,000	75,000
01-413-451	U&O Permit - Residential Resales	9,864	10,969	10,920	9,376	11,000	3,689	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
<b>Subtotal (413) Building &amp; Code Enforcement:</b>		<b>111,188</b>	<b>184,268</b>	<b>159,296</b>	<b>212,643</b>	<b>189,500</b>	<b>58,039</b>	<b>189,000</b>	<b>189,600</b>
<b><u>(414) Planning and Zoning</u></b>									
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	3,417	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	3,500	5,000
<b>Subtotal (414) Planning and Zoning:</b>		<b>146,205</b>	<b>74,944</b>	<b>32,410</b>	<b>38,342</b>	<b>37,792</b>	<b>17,894</b>	<b>29,291</b>	<b>36,550</b>
<b><u>(415) Emergency Management</u></b>									
01-415-310	EM Services	0		-	-	150	-	-	150
01-415-320	EM Equipment	0		-	-	150	-	-	150
01-415-330	EM Training	0		-	-	250	-	-	250
<b>Subtotal (415) Emergency Management:</b>		<b>0</b>		<b>-</b>	<b>-</b>	<b>550</b>	<b>-</b>	<b>-</b>	<b>550</b>
<b><u>(419) Public Safety - Other</u></b>									
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	8,400	14,000	14,000
01-419-300	PA Criminal Record Check	528	462	396	418	400	1,364	1,400	500

**General Fund Expenditures**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b>Subtotal (419) Public Safety - Other:</b>	<b>6,143</b>	<b>5,510</b>	<b>6,272</b>	<b>6,993</b>	<b>12,700</b>	<b>15,464</b>	<b>21,100</b>	<b>20,300</b>
<b><u>(430) Public Works Department</u></b>								
01-430-100 Public Works Director	63,346	63,040	67,859	78,108	98,109	44,674	80,000	98,880
01-430-110 Public Works Staff	182,600	188,452	195,340	195,192	228,145	97,885	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	17,031	27,280	30,144
01-430-162 Medicare Employer	4,584	4,797	5,407	6,410	7,062	3,983	6,380	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	1,336	2,500	3,000
01-430-210 Office Supplies - PW	189	875	938	307	1,000	440	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	1,536	2,800	3,000
01-430-240 General Expense - Public Works	1,187	3,042	2,710	4,375	3,500	2,391	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	3,586	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	13,810	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	17,360	30,000	30,000
01-430-370 Tool & Equipment Repair - PW	354	2,312	2,878	6,399	3,000	2,084	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
<b>Subtotal (430) Public Works Department:</b>	<b>334,898</b>	<b>365,372</b>	<b>385,299</b>	<b>409,622</b>	<b>491,873</b>	<b>218,351</b>	<b>412,810</b>	<b>447,624</b>
<b><u>(432) Winter Maintenance</u></b>								
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
<b>Subtotal (432) Winter Maintenance:</b>	<b>30,941</b>	<b>99,325</b>	<b>59,524</b>	<b>12,473</b>	<b>101,000</b>	<b>72,548</b>	<b>99,500</b>	<b>87,000</b>
<b><u>(433) Traffic Control</u></b>								
01-433-301 Street Signs, Lines, Markings	28,134	36,971	50,289	36,848	35,000	2,456	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	2,257	35,000	35,000
01-433-450 Traffic Signals - Contract Svc	2,448	2,448	2,448	2,448	3,500	-	2,600	2,700
<b>Subtotal (433) Traffic Control:</b>	<b>410,101</b>	<b>174,748</b>	<b>67,278</b>	<b>71,766</b>	<b>81,000</b>	<b>6,975</b>	<b>79,300</b>	<b>79,500</b>
<b><u>(434) Street Lighting</u></b>								
01-434-360 Street Lights - Electricity	1,288	1,464	1,426	1,441	1,800	642	1,550	1,600
<b>Subtotal (434) Street Lighting:</b>	<b>1,288</b>	<b>1,464</b>	<b>1,426</b>	<b>1,441</b>	<b>1,800</b>	<b>642</b>	<b>1,550</b>	<b>1,600</b>
<b><u>(436) Storm Sewers and Drains</u></b>								

**General Fund Expenditures**

		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
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
<b>Subtotal (436) Drainage:</b>		<b>22,996</b>	<b>2,025</b>	<b>9,074</b>	<b>2,998</b>	<b>5,000</b>	<b>145</b>	<b>5,000</b>	<b>5,000</b>
<b><u>(437) Tools &amp; Machinery</u></b>									
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
<b>Subtotal (437) Tools &amp; Machinery:</b>		<b>50,843</b>	<b>59,742</b>	<b>140,624</b>	<b>86,215</b>	<b>11,000</b>	<b>1,909</b>	<b>11,000</b>	<b>10,000</b>
<b><u>(438) Road &amp; Bridge Maintenance</u></b>									
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	205	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
<b>Subtotal (438) Rd &amp; Bridge Maintenance:</b>		<b>6,176</b>	<b>7,800</b>	<b>6,789</b>	<b>7,189</b>	<b>11,400</b>	<b>6,902</b>	<b>10,412</b>	<b>11,700</b>
<b><u>(439) Highway Construction</u></b>									
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		-			-		
<b>Subtotal (439) Highway Construction:</b>		<b>441,212</b>	<b>427,688</b>	<b>434,676</b>	<b>494,206</b>	<b>375,000</b>	<b>0</b>	<b>351,920</b>	<b>350,000</b>
<b><u>(446) Stormwater Management/MS4 Requirements</u></b>									
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
<b>Subtotal (446) Stormwater Management</b>		<b>1,000</b>	<b>300</b>	<b>2,744</b>	<b>3,384</b>	<b>4,420</b>	<b>-</b>	<b>2,500</b>	<b>3,300</b>
<b><u>(450) Historical Commission</u></b>									
01-450-000	Historical Commission Expenses	1,287	3,637	80	2,720	2,000	50	2,000	3,000
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		-	-	
<b>Subtotal (450) Historical Commission</b>		<b>12,067</b>	<b>14,635</b>	<b>5,290</b>	<b>12,220</b>	<b>7,000</b>	<b>50</b>	<b>7,000</b>	<b>8,000</b>
<b><u>(451) Cultural &amp; Recreation Administration</u></b>									
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	-	-	77,000
01-451-161	FICA					1,860	-	-	5,239
01-451-162	Medicare Employer					435	-	-	1,225

**General Fund Expenditures**

		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
01-451-163	PAUC Employer					100	-	-	180
01-451-180	Park/Rec Employee Overtime								7,500
01-451-247	Recreation Activities	0				10,000	-	-	10,000
<b>Subtotal (451) Park &amp; Recreation:</b>		<b>1,653</b>	<b>10,163</b>	<b>6,802</b>	<b>13,517</b>	<b>58,395</b>	<b>2,106</b>	<b>16,000</b>	<b>117,144</b>
<b><u>(454) Township Parks</u></b>									
01-454-110	Park Maint. Employees	10,647	0	38,148	98,868	94,484	69,919	122,500	136,310
01-454-240	General Park Expense	2,042	1,986	9,259	1,515	5,000	1,086	5,000	5,000
01-454-250	Park Supplies	4,748	2,740	3,339	439	7,000	1,642	5,000	7,000
01-454-251	Special Park Projects	10,100	4,265	712	18,731	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	50	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	3,745	6,500	6,500
01-454-450	Parks - Lawn Maintenance	1,759	396	114	-	2,500	-	1,200	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
<b>Subtotal (454) Township Parks:</b>		<b>41,172</b>	<b>26,698</b>	<b>65,148</b>	<b>128,500</b>	<b>135,884</b>	<b>77,608</b>	<b>146,350</b>	<b>173,160</b>
<b><u>(456) Libraries</u></b>									
01-456-000	Libraries	11,000	11,000	11,000	13,943	16,731	-	16,731	16,731
<b>Subtotal (456) Libraries:</b>		<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>13,943</b>	<b>16,731</b>	<b>-</b>	<b>16,731</b>	<b>16,731</b>
<b><u>(460) Community Development</u></b>									
01-460-100	Environmental Advisory Council		292	7,200	7,007	2,000	412	2,000	2,000
<b>Subtotal (460) Community Development</b>			<b>292</b>	<b>7,200</b>	<b>7,007</b>	<b>2,000</b>	<b>412</b>	<b>2,000</b>	<b>2,000</b>
<b><u>(461) Conservation of Natural Resources</u></b>									
01-461-000	Forestry Management	6,000	18,325	13,500	28,025	30,000	3,700	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
<b>Subtotal (461) Conservation of Natural Resources:</b>		<b>15,549</b>	<b>25,725</b>	<b>41,920</b>	<b>53,027</b>	<b>37,500</b>	<b>3,700</b>	<b>37,500</b>	<b>35,000</b>
<b><u>(462) Community Develop Housing</u></b>									
01-462-000	Community Development	300	500	1,450	1,450	1,500	500	1,500	1,500
<b>Subtotal (462) Community Development:</b>		<b>300</b>	<b>500</b>	<b>1,450</b>	<b>1,450</b>	<b>1,500</b>	<b>500</b>	<b>1,500</b>	<b>1,500</b>
<b><u>(471) Debt Service - Principal</u></b>									
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
<b>Subtotal (471) Debt Service - Principal</b>		<b>0</b>	<b>27,067</b>	<b>16,916</b>	<b>62,053</b>	<b>63,916</b>	<b>17,686</b>	<b>63,916</b>	<b>65,835</b>

CRC Watersheds (\$5  
Christiana Watershe

**General Fund Expenditures**

		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b><u>(472) Debt Service - Interest</u></b>									
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
<b>Subtotal (471) Debt Service - Principal</b>		<b>0</b>	<b>2,929</b>	<b>2,706</b>	<b>7,187</b>	<b>5,324</b>	<b>1,936</b>	<b>5,324</b>	<b>3,405</b>
<b><u>(480) Miscellaneous</u></b>									
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	2,868	4,200	4,200
<b>Subtotal (480) Miscellaneous:</b>		<b>491</b>	<b>3,021</b>	<b>3,028</b>	<b>4,364</b>	<b>6,500</b>	<b>2,868</b>	<b>4,700</b>	<b>4,700</b>
<b><u>(484) Workers Compensation Insurance</u></b>									
01-484-354	Workers Compensation Insurance	36,734	31,980	34,959	21,183	23,300	16,864	16,864	20,000
<b>Subtotal (484) Workers Comp Insurance:</b>		<b>36,734</b>	<b>31,980</b>	<b>34,959</b>	<b>21,183</b>	<b>23,300</b>	<b>16,864</b>	<b>16,864</b>	<b>20,000</b>
<b><u>(486) Insurance and Benefits</u></b>									
01-486-100	General Liability Insurance	21,959	21,142	22,092	24,268	26,694	25,449	25,449	26,976
01-486-150	Cyber Liability Insurance				10,692	11,761	10,258	10,258	10,873
01-486-200	Admin Bldg Property Insurance	3,186	3,503	3,587	3,930	4,323	4,462	4,462	4,730
01-486-210	PW Garage Property Ins	7,746	8,543	8,775	9,751	10,726	11,071	11,071	11,735
01-486-220	Mansion/Park Property Ins	8,154	9,345	9,239	10,347	11,382	12,359	12,359	13,101
01-486-230	Traffic Signal Property Ins	2,513	2,875	2,951	3,283	3,611	3,732	3,732	3,956
01-486-240	Contractor Equip/Debris Remove	1,571	1,175	1,184	1,198	1,318	2,027	2,027	2,149
01-486-250	Auto Physical Damage Property	6,117	6,125	6,597	7,776	8,554	8,976	8,976	9,515
01-486-300	Automobile Liability Insurance	5,488	5,828	8,419	7,612	8,373	7,972	7,972	8,451
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	13,505	14,316
01-486-401	Bonds-Treasurer's/Other	2,075	4,410	3,486	2,989	3,288	600	3,400	3,604
<b>Subtotal (486) Insurance &amp; Benefits:</b>		<b>73,825</b>	<b>72,809</b>	<b>78,056</b>	<b>101,782</b>	<b>111,960</b>	<b>100,411</b>	<b>103,211</b>	<b>109,404</b>
<b><u>(487) Employee Benefits</u></b>									
01-487-152	Employee(s) Benefits (Leaves)	71,057	61,845	115,609	137,312	115,000	86,789	115,000	116,000
01-487-153	Insurance (Life,AD&D,LTD,STD)	11,918	12,352	12,773	15,578	21,215	9,662	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	4,000
01-487-156	Health/Hospital Insurance	70,301	60,647	48,343	83,505	113,880	64,092	110,000	150,000
01-487-157	HRA - PrimePay	13,199	7,641	7,191	23,592	32,000	17,044	28,000	33,000
01-487-158	HRA Plan Fees	1,303	1,361	1,058	1,729	1,750	1,128	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	6,559	88,000	90,000
01-487-161	Cell Phone Reimbursement	940	960	800	580	800	990	1,690	2,000
01-487-500	On-Lot Staff Insurance	6,394	2,503	1,685	1,303	500	559	830	850
<b>Subtotal (487) Employee Benefits:</b>		<b>248,361</b>	<b>230,096</b>	<b>275,011</b>	<b>338,951</b>	<b>383,085</b>	<b>189,834</b>	<b>370,270</b>	<b>426,817</b>

**General Fund Expenditures**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b>(491) Refunds of Prior Year Revenues</b>								
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	-
<b>Subtotal (491) Refunds of Prior Yr Revenues:</b>	<b>36,983</b>	<b>39,854</b>	<b>31,194</b>	<b>16,426</b>	<b>16,000</b>	<b>34,684</b>	<b>44,801</b>	<b>14,500</b>
<b>(492) Interfund Operating Transfers</b>								
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	105,000	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	154,000	264,000	264,000
01-492-300 Transfer to Debt Svc /Series 2021	180,000	165,000	180,000	126,000	126,000	73,500	126,000	126,000
01-492-400 Transfer to Capital Repl Reserve	25,000	100,000	25,000	-	25,000	-	25,000	\$ -
<b>Subtotal (492) Interfund Operating Transfers:</b>	<b>633,539</b>	<b>551,000</b>	<b>1,667,367</b>	<b>570,000</b>	<b>645,001</b>	<b>332,500</b>	<b>645,000</b>	<b>680,000</b>
<b>Total General Fund Expenditures</b>	<b>7,775,719</b>	<b>7,110,211</b>	<b>8,273,366</b>	<b>7,760,203</b>	<b>8,650,041</b>	<b>4,594,149</b>	<b>8,380,904</b>	<b>8,763,525</b>
<b>Total GENERAL FUND Revenues/Fund Balance Approp</b>	<b>7,511,084</b>	<b>7,861,894</b>	<b>8,327,761</b>	<b>8,611,082</b>	<b>8,650,040</b>	<b>5,814,337</b>	<b>8,241,029</b>	<b>8,763,525</b>
<b>Total GENERAL FUND Expenditures:</b>	<b>7,775,719</b>	<b>7,110,211</b>	<b>8,273,366</b>	<b>7,760,202</b>	<b>8,650,040</b>	<b>4,594,149</b>	<b>8,380,904</b>	<b>8,763,525</b>
<b>Total GENERAL FUND Balance</b>	<b>(264,635)</b>	<b>751,683</b>	<b>54,394</b>	<b>850,880</b>	<b>0</b>	<b>1,220,189</b>	<b>(139,875)</b>	<b>0</b>
<b>Projected General Fund Year End Cash Balance</b>							<b>7,350,374</b>	<b>6,794,628</b>



WESTTOWN TOWNSHIP  
**2025 Sewer Fund Draft Budget**



**9/3/2024**

**Sewer Fund Revenues**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
Beginning Cash Balance	1,369,136	1,601,924	2,244,758				2,044,237	2,059,495
<b>(341) Interest Earnings</b>								
08-341-000 Interest Earnings	1,294	274	3,705	13,574	50,000	50,705	75,000	40,000
08-341-106 PLGIT Interest (WW)				44,237	72,000	65,573	80,000	70,000
08-341-107 Interest on Developer Reimbursements				0	0	196	0	0
<b>Subtotal (341) Interest Earnings</b>	<b>1,294</b>	<b>274</b>	<b>3,705</b>	<b>57,811</b>	<b>122,000</b>	<b>116,474</b>	<b>155,000</b>	<b>110,000</b>
<b>(361) Twp Sales/Charges for Service</b>								
08-361-601 UB Returned Check Fee	65	0	105	70	70	0	70	70
<b>Subtotal (361) Twp Sales/Charges for Service</b>	<b>65</b>	<b>0</b>	<b>105</b>	<b>70</b>	<b>70</b>	<b>0</b>	<b>70</b>	<b>70</b>
<b>(364) Sanitation/Sewage Charges</b>								
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	1,424,542	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	178,892	290,000	291,000
08-364-125 Westtown Sch Meter Usage	68,268	99,198	104,614	107,212	102,000	109,204	120,000	120,000
08-364-130 Admin Fee WT Sch Pump Station	1,200	1,200	1,200	1,200	1,200	900	1,200	1,200
08-364-135 Thornbury Twp CC Maint Fee	1,600	1,600	1,600	1,600	1,600	1,200	1,600	1,600
08-364-500 Delinquent Sewer Collections	39,386	40,306	55,494	50,496	45,000	23,980	42,000	42,000
<b>Subtotal (364) Sanitation</b>	<b>2,866,259</b>	<b>2,952,813</b>	<b>3,001,875</b>	<b>2,954,286</b>	<b>2,926,360</b>	<b>1,746,218</b>	<b>2,941,360</b>	<b>2,943,180</b>
<b>(380) Miscellaneous Revenue</b>								
08-380-000 Misc Revenue	0	0	0	8,570	0		0	0
<b>Subtotal (390) Misc Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,570</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(395) Refunds &amp; Reimbursements</b>								
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
<b>Subtotal (395) Refunds &amp; Reimbursements:</b>	<b>0</b>	<b>380</b>	<b>0</b>	<b>0</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>150</b>
399 Reserve Appropriation					1,002,890		823,664	0
<b>Total Sewer Revenue</b>	<b>2,867,617</b>	<b>3,008,854</b>	<b>3,005,685</b>	<b>3,020,771</b>	<b>4,052,070</b>	<b>1,862,692</b>	<b>3,920,094</b>	<b>3,053,400</b>

**Sewer Fund Expenditures**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2023 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b><u>(401) Executive</u></b>								
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	70,794	140,000	152,076
08-401-161 FICA	7,318	8,562	8,151	7,774	9,087	4,357	8,680	9,429
08-401-162 Medicare Employer	1,780	2,003	1,906	1,818	2,125	1,019	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
<b>Subtotal (401) Executive:</b>	<b>135,256</b>	<b>151,968</b>	<b>144,621</b>	<b>137,205</b>	<b>160,519</b>	<b>77,435</b>	<b>153,540</b>	<b>166,390</b>
<b><u>(404) Legal Services</u></b>								
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	2,929	2,929	1,500
<b>Subtotal (404) Legal Services:</b>	<b>1,760</b>	<b>1,146</b>	<b>830</b>	<b>586</b>	<b>3,100</b>	<b>2,929</b>	<b>3,929</b>	<b>2,500</b>
<b><u>(406) General Government Admin</u></b>								
08-406-100 TMDL Coalition	5,362	1,245	2,229	764	2,500	1,660	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	5,619	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	225	300	300
<b>Subtotal (406) General Govt Admin:</b>	<b>14,068</b>	<b>13,167</b>	<b>13,201</b>	<b>13,321</b>	<b>16,780</b>	<b>9,253</b>	<b>16,884</b>	<b>18,775</b>
<b><u>(407) Networking Services</u></b>								
08-407-215 WW Computer/Svcs/Support	0	26	185	0	200	106	200	200
<b>Subtotal (407) Networking Services</b>	<b>0</b>	<b>26</b>	<b>185</b>	<b>0</b>	<b>200</b>	<b>106</b>	<b>200</b>	<b>200</b>
<b><u>(408) Engineering</u></b>								
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	500
<b>Subtotal (408) Engineering:</b>	<b>27,303</b>	<b>7,973</b>	<b>1,406</b>	<b>2,908</b>	<b>14,000</b>	<b>1,143</b>	<b>11,500</b>	<b>12,000</b>
<b><u>(429) Wastewater Collection/Treatment</u></b>								
08-429-100 WW Plant Wages	171,178	180,316	181,152	146,542	199,749	83,889	165,000	188,774
08-429-161 FICA	11,789	12,740	12,813	10,913	12,694	6,216	10,540	12,014
08-429-162 Medicare Employer	2,757	2,980	2,997	2,552	2,969	1,454	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	6,023	9,400	11,000
08-429-176 Employee(s) Benefits (Leaves)	10,378	13,476	13,869	15,802	15,600	5,163	14,000	16,000

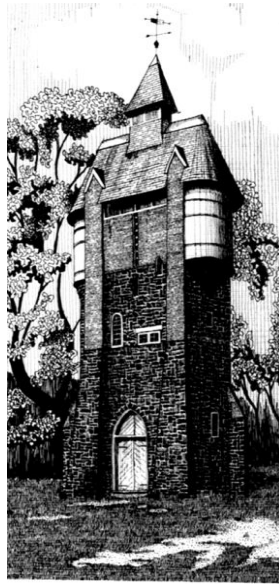
**Sewer Fund Expenditures**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2023 Year End Projection</b>	<b>2025 Proposed Budget</b>
08-429-177 Sick Time	0	2,838	1,639	2,616	2,600	1,181	2,600	3,000
08-429-180 Over Time	2,628	2,792	3,471	4,197	5,000	4,997	5,000	5,000
08-429-240 Administration & Billing - WCC	8,008	7,759	7,611	8,247	8,000	6,222	8,500	9,000
08-429-244 WW Supplies - WCC	4,245	2,901	23,379	6,683	6,000	3,717	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	201	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	25,204	50,000	52,000
08-429-361 Utilities - Pleasant Grv Pump Station	11,642	11,797	10,537	10,626	12,000	6,609	12,000	12,500
08-429-362 Utilities-Trellis Lane	2,290	2,187	2,571	2,690	3,300	1,558	3,100	3,300
08-429-363 Utilities-Sage Lane	1,767	1,893	2,084	2,083	2,700	1,311	2,500	2,700
08-429-364 Utilities-Ltl Shiloh Rd	314	316	366	380	450	165	350	450
08-429-365 Utilities-ArborView Pump Station	2,683	2,420	2,725	2,589	3,300	1,447	2,800	3,000
08-429-366 Utilities-Kirkwood Pump Station	2,564	3,158	3,272	3,285	4,100	2,017	4,000	4,200
08-429-367 Utilities-Thorne @ Maple	314	316	366	380	450	166	350	450
08-429-368 Utilities-Rustin PS	4,032	3,976	4,158	4,234	5,600	2,828	5,300	5,600
08-429-373 Treatment - WG (Goose Creek)	228,036	234,679	299,222	315,856	375,000	157,163	320,000	360,000
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	63,249	106,500	115,000
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	14,500
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	10,756	18,789	20,000
08-429-451 Alarm System Monitoring - WG	10,052	10,052	10,052	10,052	10,000	5,864	10,052	11,000
08-429-452 Sludge Hauling Contract	38,255	34,793	48,245	47,424	61,178	53,094	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	15,025	26,289	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	71,945	0
08-429-750 Jet Trailer (used from EGT)				43,500	0	0	0	0
08-429-751 Equipment Purchase - WG	0	0	0	0	0	0	0	0
<b>Subtotal (429) WW Collection/Treatment:</b>	<b>810,560</b>	<b>816,191</b>	<b>953,264</b>	<b>1,012,726</b>	<b>1,225,729</b>	<b>589,125</b>	<b>1,110,330</b>	<b>1,196,382</b>
<b>(480) Miscellaneous</b>								
08-480-100 Miscellaneous Expenses	0	0	0	8,570	0		0	0
08-480-10 Bank Charges	0	0	0	13	0	164	0	0
<b>Subtotal (480) Miscellaneous:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,583</b>	<b>0</b>	<b>164</b>	<b>0</b>	<b>0</b>
<b>(484) Workers Compensation Insurance</b>								

**Sewer Fund Expenditures**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 ACTUAL</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2023 Year End Projection</b>	<b>2025 Proposed Budget</b>
08-484-100 Workers Compensation	12,245	10,660	11,653	7,061	7,770	5,621	5,621	8,000
<b>Subtotal (484) Workers Compensation Ins:</b>	<b>12,245</b>	<b>10,660</b>	<b>11,653</b>	<b>7,061</b>	<b>7,770</b>	<b>5,621</b>	<b>5,621</b>	<b>8,000</b>
<b>(486) Insurance and Benefits</b>								
08-486-100 WW General Liability Insurance	17,254	16,612	17,358	19,067	20,974	19,995	19,995	22,995
08-486-200 WW Property Insurance	5,039	5,207	5,711	6,359	6,995	7,219	7,219	8,302
08-486-300 WW Automobile Liability	3,658	3,885	4,346	5,075	5,582	5,315	5,315	6,112
08-486-400 WW Public Officials Liability	6,986	6,575	7,818	8,541	9,395	9,004	9,004	10,354
<b>Subtotal (486) Insurance &amp; Benefits:</b>	<b>32,938</b>	<b>32,279</b>	<b>35,233</b>	<b>39,042</b>	<b>42,947</b>	<b>41,533</b>	<b>41,533</b>	<b>47,763</b>
<b>(487) Employee Benefits</b>								
08-487-153 Insurance (Life,AD&D,LTD,STD)	6,446	8,248	7,755	7,599	8,500	4,192	7,200	8,266
08-487-154 Dental Insurance (Empl)	485	1,293	875	922	1,000	1,096	2,000	2,000
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	31,658	51,000	58,000
<b>Subtotal (487) Employee Benefits:</b>	<b>58,101</b>	<b>59,029</b>	<b>51,601</b>	<b>68,638</b>	<b>81,425</b>	<b>37,258</b>	<b>61,700</b>	<b>70,191</b>
<b>(489) Unclassified Expenditures</b>								
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
<b>Subtotal (489) Unclassified Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(492) Interfund Operating Transfers</b>								
08-492-100 Transfer to Debt Svc/GO Series 2021 (2012)	360,000	330,000	360,000	300,000	294,000	171,500	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	210,000	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	387,100	663,600	663,600
<b>Subtotal (492) Interfund Operating Transfers:</b>	<b>1,555,000</b>	<b>1,265,000</b>	<b>1,383,600</b>	<b>1,323,600</b>	<b>2,499,600</b>	<b>768,600</b>	<b>2,499,600</b>	<b>1,531,200</b>
<b>Total Sewer Fund Expenses</b>	<b>2,647,230</b>	<b>2,357,441</b>	<b>2,595,594</b>	<b>2,615,022</b>	<b>4,052,070</b>	<b>1,533,167</b>	<b>3,904,837</b>	<b>3,053,400</b>
<b>Total SEWER FUND Revenues:</b>	<b>2,867,617</b>	<b>3,008,854</b>	<b>3,005,685</b>	<b>3,020,771</b>	<b>4,052,070</b>	<b>1,862,692</b>	<b>3,920,094</b>	<b>3,053,400</b>
<b>Total SEWER FUND Expenditures:</b>	<b>2,647,230</b>	<b>2,357,441</b>	<b>2,595,594</b>	<b>2,615,022</b>	<b>4,052,070</b>	<b>1,533,167</b>	<b>3,904,837</b>	<b>3,053,400</b>
<b>Total SEWER FUND Fund Balance</b>	<b>220,388</b>	<b>651,413</b>	<b>410,091</b>	<b>405,750</b>	<b>0</b>	<b>329,526</b>	<b>15,257</b>	<b>(0)</b>
<b>Sewer Fund Projected Year End Cash Balance</b>							<b>2,059,495</b>	<b>2,059,495</b>

**WESTTOWN TOWNSHIP**  
**2025 Refuse Fund Draft Budget**



**9/3/2024**

**Refuse Fund Revenues**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b>Refuse Beginning Cash Balance</b>		534,140	664,939		<b>780,939</b>		699,077	<b>534,803</b>
<b><u>(355) State Shared Revenues</u></b>								
09-355-020 DER Grant - Recycling	0	21,172	24,011	17,408	10,000	16,073	16,073	10,000
<b>Subtotal State Revenue</b>	<b>0</b>	<b>21,172</b>	<b>24,011</b>	<b>17,408</b>	<b>10,000</b>	<b>16,073</b>	<b>16,073</b>	<b>10,000</b>
<b><u>(364) Sanitation/Trash/Recycling Fee</u></b>								
09-364-300 Solid Waste Collection	1,058,902	1,065,344	1,051,415	1,310,630	1,310,000	807,618	1,310,000	1,540,540
09-364-400 Delinquent UB Collections	16,880	17,243	23,780	21,641	19,000	10,277	19,000	19,000
<b>Subtotal (364) Trash/Recycling:</b>	<b>1,075,781</b>	<b>1,082,587</b>	<b>1,075,196</b>	<b>1,332,271</b>	<b>1,329,000</b>	<b>817,895</b>	<b>1,329,000</b>	<b>1,559,540</b>
<b><u>(395) Reimbursements</u></b>								
09-395-205 Hazard Waste Reimburse	2,080	1,817	1,563	0	1,500	4,047	4,047	1,500
<b>Subtotal Reimbursements</b>	<b>2,080</b>	<b>1,817</b>	<b>1,563</b>	<b>0</b>	<b>1,500</b>	<b>4,047</b>	<b>4,047</b>	<b>1,500</b>
<b><u>(399) FUND BALANCE</u></b>								
				81,862	208,458			107,890
<b>Total Refuse Revenue</b>	<b>1,077,861</b>	<b>1,105,576</b>	<b>1,100,770</b>	<b>1,431,542</b>	<b>1,548,958</b>	<b>838,015</b>	<b>1,349,120</b>	<b>1,678,930</b>

**Refuse Fund Expenditures**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2023 ACTUAL 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b>(401) Refuse Wages</b>								
09-401-100 Administration Refuse Payroll	105,889	109,334	107,239	112,546	125,187	64,255	111,375	115,830
09-401-161 FICA	6,398	6,727	6,610	6,926	7,762	3,951	6,905	7,181
09-401-162 MEDICARE EMPLOYER	1,524	1,573	1,546	1,620	1,815	924	1,615	1,680
09-401-163 PAUC EMPLOYER	409	746	684	168	250	133	250	250
<b>Subtotal (401-487) Wages</b>	<b>114,219</b>	<b>118,379</b>	<b>116,079</b>	<b>121,261</b>	<b>135,014</b>	<b>69,263</b>	<b>120,145</b>	<b>124,941</b>
<b>(404) Solicitor</b>								
09-404-500 Delinquent Collection Legal Fees	1,760	1,146	830	586	900	2,929	2,929	1,500
<b>Subtotal (404) Solicitor</b>	<b>1,760</b>	<b>1,146</b>	<b>830</b>	<b>586</b>	<b>900</b>	<b>2,929</b>	<b>2,929</b>	<b>1,500</b>
<b>(406) General Government Administration</b>								
09-406-360 Municipay Credit Card Fees	7,038	8,166	8,773	10,378	10,000	5,619	11,000	11,500
<b>Subtotal (406) Gen Gov't Admin</b>	<b>7,038</b>	<b>8,166</b>	<b>8,773</b>	<b>10,378</b>	<b>10,000</b>	<b>5,619</b>	<b>11,000</b>	<b>11,500</b>
<b>(426) Recycling</b>								
09-426-100 Recycling - Special Projects	2,247	6,627	7,622	7,923	8,000	1,961	8,250	8,500
<b>Subtotal (426) Recycling:</b>	<b>2,247</b>	<b>6,627</b>	<b>7,622</b>	<b>7,923</b>	<b>8,000</b>	<b>1,961</b>	<b>8,250</b>	<b>8,500</b>
<b>(427) Solid Waste Collect/Disposal</b>								
09-427-100 Solid Waste Collect/Contracted	458,000	530,967	564,017	1,027,342	1,088,061	627,986	1,088,061	1,175,106
09-427-120 Solid Waste Tipping Fees	259,314	275,618	255,428	237,495	265,000	176,437	302,500	315,000
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	3,710	6,900	7,000
09-427-300 Trash Service Credits				(8,550)		(26,800)	(26,800)	
<b>Subtotal (427) Solid Waste:</b>	<b>724,061</b>	<b>812,336</b>	<b>825,599</b>	<b>1,263,233</b>	<b>1,359,961</b>	<b>781,741</b>	<b>1,371,069</b>	<b>1,497,706</b>
<b>(484) Workers Compensation Insurance</b>								
09-484-100 Workers Compensation			10,363	6,536	7,200	5,621	5,621	6,183
<b>Subtotal (484) Workers Compensation Insurance:</b>			<b>10,363</b>	<b>6,536</b>	<b>7,200</b>	<b>5,621</b>	<b>5,621</b>	<b>6,183</b>
<b>(487) Employee Benefits</b>								
09-487-153 Life, AD&D, LTD, STD Insurance	17,340	28,122	2,676	2,478	2,850	1,580	2,850	3,200
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	12,081	23,000	24,000
<b>Subtotal (487) Employee Benefits:</b>	<b>17,340</b>	<b>28,122</b>	<b>15,506</b>	<b>21,625</b>	<b>27,883</b>	<b>14,095</b>	<b>27,233</b>	<b>28,600</b>



**Refuse Fund Expenditures**

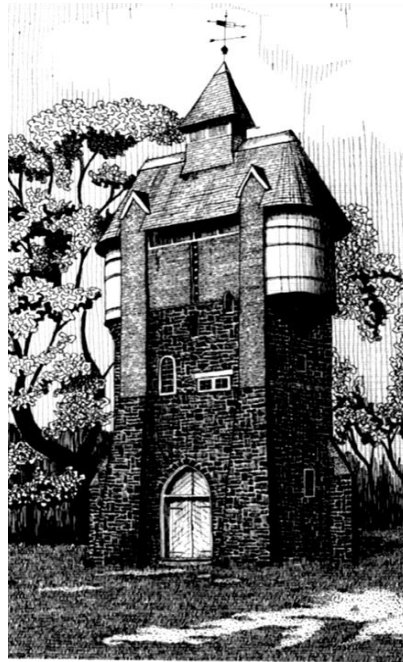
	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2023 ACTUAL 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b>Total Solid Waste Collection Expenses</b>	<b>849,325</b>	<b>974,777</b>	<b>984,771</b>	<b>1,431,542</b>	<b>1,548,958</b>	<b>881,229</b>	<b>1,513,393</b>	<b>1,678,930</b>
<b>Total Solid Waste Revenue</b>	<b>1,077,861</b>	<b>1,105,576</b>	<b>1,100,770</b>	<b>1,431,542</b>	<b>1,548,958</b>	<b>838,015</b>	<b>1,349,120</b>	<b>1,678,930</b>
<b>Total Solid Waste Expenses</b>	<b>849,325</b>	<b>974,777</b>	<b>984,771</b>	<b>1,431,542</b>	<b>1,548,958</b>	<b>881,229</b>	<b>1,513,393</b>	<b>1,678,930</b>
<b>Total Solid Waste Fund Balance</b>	<b>228,536</b>	<b>130,800</b>	<b>116,000</b>	<b>-</b>	<b>0</b>	<b>(43,214)</b>	<b>(164,273)</b>	<b>(0)</b>

Refuse Fund Projected Year End Cash Balance

534,803

426,913

**WESTTOWN TOWNSHIP**  
**2025 Liquid Fuels Fund Adopted Budget**



**9/3/2024**

**State Highway Aid Fund  
Revenues and Expenditures**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
BEGINNING BALANCE						4,480	4,480	3,109
<b><u>State Highway Aid Fund Revenue</u></b>								
<b>(341) Interest Earnings</b>								
35-341-000 Interest Earnings	82	25	81	1,127	5,000	2,289	5,500	7,000
<b>(355) State Shared Revenues</b>								
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
<b>(399) State Highway Aid Fund Balance</b>	<b>35,667</b>		94,827	58,526	2,920	2,920	1,371	4,109
<b>Total Highway Aid Fund Revenue</b>	<b>426,878</b>	<b>362,948</b>	<b>463,007</b>	<b>440,000</b>	<b>390,000</b>	<b>383,338</b>	<b>385,000</b>	<b>386,189</b>
<b><u>State Highway Aid Fund Expenditures</u></b>								
<b>(439) Highway Construction</b>								
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:	<b>395,000</b>	<b>300,000</b>	<b>368,180</b>	<b>440,000</b>	<b>390,000</b>	<b>385,000</b>	<b>385,000</b>	<b>385,000</b>
<b>Total Highway Aid Fund Expenditures:</b>	<b>395,000</b>	<b>300,000</b>	<b>368,180</b>	<b>440,000</b>	<b>390,000</b>	<b>385,000</b>	<b>385,000</b>	<b>385,000</b>
<b>Total HIGHWAY AID FUND Revenue</b>	<b>426,878</b>	<b>362,948</b>	<b>463,007</b>	<b>440,000</b>	<b>390,000</b>	<b>383,338</b>	<b>385,000</b>	<b>386,189</b>
<b>Total HIGHWAY AID FUND Expenditures</b>	<b>395,000</b>	<b>300,000</b>	<b>368,180</b>	<b>440,000</b>	<b>390,000</b>	<b>385,000</b>	<b>385,000</b>	<b>385,000</b>
<b>Total HIGHWAY AID FUND Fund Balance</b>	<b>31,878</b>	<b>62,948</b>	<b>94,827</b>	<b>0</b>	<b>0</b>	<b>(1,662)</b>	<b>0</b>	<b>1,189</b>

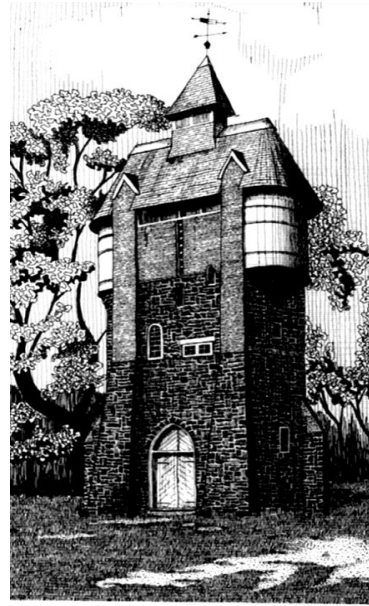
Liquid Fuel Fund Projected Year End Cash Balance

3,109

189

# WESTTOWN TOWNSHIP

## 2025 Debt Service Fund Draft Budget



9/3/2024

**Debt Service Revenues**

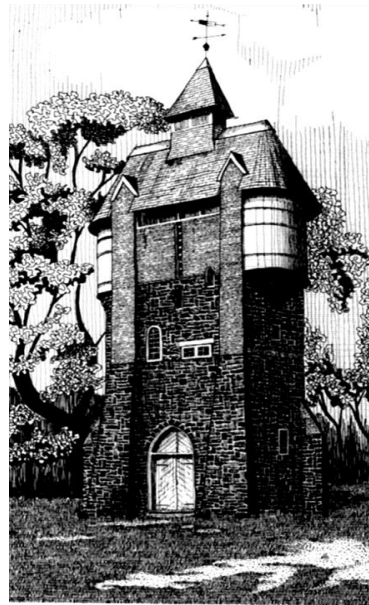
	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
Beginning Balance			574,876				702,332	908,681
<b>(341) Interest Earnings</b>								
23-341-100 Series 2012 (2004 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	14,801	23,000	23,000
23-341-720 Series 2022 (OBP Master Plan)	293	0	0	702	1,500	4,406	6,800	6,500
23-341-740 Series 2024 (Open Space)					500	98	800	2,000
<b>Subtotal (341) Interest Earnings</b>	<b>653</b>	<b>114</b>	<b>1,099</b>	<b>6,045</b>	<b>8,000</b>	<b>19,795</b>	<b>31,100</b>	<b>32,000</b>
<b>(360) Debt Service Revenue</b>								
23-360-000 E.Goshen-WEGO Debt Svc Pymt	125,047	123,438	122,500	124,701	0	0	0	0
<b>Subtotal (360) Debt Svc Revenue</b>	<b>125,047</b>	<b>123,438</b>	<b>122,500</b>	<b>124,701</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(392) Interfund Transfers</b>								
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	154,000	264,000	264,000
23-392-030 General Fund DS GO Series 2021	180,000	165,000	180,000	126,000	126,000	73,500	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	41,400	957,600	957,600
23-392-040 Open Space Fund DS GO Series 2024					248,400	558,600	248,400	496,800
<b>Subtotal (492) Interfund Transfers</b>	<b>1,344,000</b>	<b>1,232,000</b>	<b>1,457,600</b>	<b>1,485,600</b>	<b>1,596,000</b>	<b>827,500</b>	<b>1,596,000</b>	<b>1,844,400</b>
<b>Total Debt Service Revenue</b>	<b>1,469,700</b>	<b>1,355,553</b>	<b>1,581,199</b>	<b>1,616,347</b>	<b>1,604,000</b>	<b>847,295</b>	<b>1,627,100</b>	<b>1,876,400</b>

**Debt Service Expenditures**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 ACTUAL 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b>(471) Debt Principal</b>								
23-471-700 GO Bond 2021 Principal		25,000	1,190,000	1,210,000	975,000	0	975,000	1,005,000
23-471-720 GO Bond 2022 Principal					130,000	0	130,000	135,000
23-471-740 GO Bond 2024 Principal								140,000
<b>Subtotal (471) Debt Principal</b>	<b>1,190,000</b>	<b>1,170,738</b>	<b>1,190,000</b>	<b>1,210,000</b>	<b>1,105,000</b>	<b>0</b>	<b>1,105,000</b>	<b>1,280,000</b>
<b>(472) Debt Interest</b>								
23-472-700 GO Bond 2021 Interest		25,437	231,500	207,700	171,400	85,700	171,400	142,150
23-472-720 GO Bond 2022 Interest			57,653	143,138	143,138	71,569	143,138	137,938
23-472-740 GO Bond 2024 Interest								340,131
<b>Subtotal (472) Debt Interest</b>	<b>262,178</b>	<b>228,589</b>	<b>289,153</b>	<b>350,838</b>	<b>314,538</b>	<b>157,269</b>	<b>314,538</b>	<b>620,219</b>
<b>(475) Miscellaneous/Fiscal Agent Fees</b>								
23-475-400 Fiscal Agent Fees - GO2021	0	0	500	500	500	500	500	500
23-475-720 Fiscal Agent Fees - GO2022	0	0		700	700	13	713	700
23-475-740 Fiscal Agent Fees - GO2024								1,000
<b>Subtotal Miscellaneous</b>	<b>1,000</b>	<b>1,000</b>	<b>500</b>	<b>1,200</b>	<b>1,200</b>	<b>513</b>	<b>1,213</b>	<b>1,200</b>
<b>Total Debt Svc Expenditures</b>	<b>1,453,178</b>	<b>1,400,327</b>	<b>1,479,653</b>	<b>1,562,038</b>	<b>1,420,738</b>	<b>157,789</b>	<b>1,420,751</b>	<b>1,901,419</b>
<b>Total DEBT SERVICE FUND Revenues</b>	<b>1,469,700</b>	<b>1,355,553</b>	<b>1,581,199</b>	<b>1,616,347</b>	<b>1,604,000</b>	<b>847,295</b>	<b>1,627,100</b>	<b>1,876,400</b>
<b>Total DEBT SERVICE FUND Expenditures</b>	<b>1,453,178</b>	<b>1,400,327</b>	<b>1,479,653</b>	<b>1,562,038</b>	<b>1,420,738</b>	<b>157,789</b>	<b>1,420,751</b>	<b>1,901,419</b>
<b>Total DEBT SERVICE FUND Fund Balance</b>	<b>16,522</b>	<b>(44,774)</b>	<b>101,547</b>	<b>54,309</b>	<b>183,262</b>	<b>689,506</b>	<b>206,349</b>	<b>(25,019)</b>
<b>DEBT SERVICE Fund Projected Year End Cash Balance</b>							<b>908,681</b>	<b>883,662</b>

# WESTTOWN TOWNSHIP

## 2025 Capital Reserve Fund Adopted Budget



9/3/2024

### Capital Reserves Revenue

		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2024 YTD 7/31/2023	2024 Year End Projection	2024 Proposed Budget
<b>Fund Balance</b>		7,256,217	7,845,503	7,342,606				6,544,295	6,544,295
<b>(341) Interest Earnings</b>									
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	164,594	200,000	160,000
30-341-200	Capital Reserve WW Interest			9,489	57,408	70,000	51,790	70,000	60,000
30-343-000	Realized Gains/Losses	(432)	(298)	(301)	0	0	0	0	0
<b>Subtotal (341) Interest Earnings</b>		<b>18,592</b>	<b>6,080</b>	<b>60,871</b>	<b>206,395</b>	<b>210,000</b>	<b>216,385</b>	<b>270,000</b>	<b>220,000</b>
<b>(380) Miscellaneous Revenue</b>									
30-399-000	Fund Reserve Appropriation			0	0	0	0	187,003	536,400
30-380-001	CR CC Rewards		21,000	16,000	0	0	0	0	0
<b>Miscellaneous Revenue</b>		<b>0</b>	<b>21,000</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>187,003</b>	<b>536,400</b>
<b>(392) Interfund Transfers</b>									
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	105,000	180,000	240,000
30-392-080	Wastewater Capital Reserve	360,000	330,000	360,000	360,000	360,000	210,000	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
<b>Subtotal (392) Interfund Transfers</b>		<b>813,539</b>	<b>695,000</b>	<b>565,000</b>	<b>540,000</b>	<b>615,000</b>	<b>315,000</b>	<b>615,000</b>	<b>863,600</b>
<b>Total Capital Reserve Revenue</b>		<b>832,131</b>	<b>722,080</b>	<b>641,871</b>	<b>746,395</b>	<b>825,000</b>	<b>531,385</b>	<b>1,072,003</b>	<b>1,620,000</b>

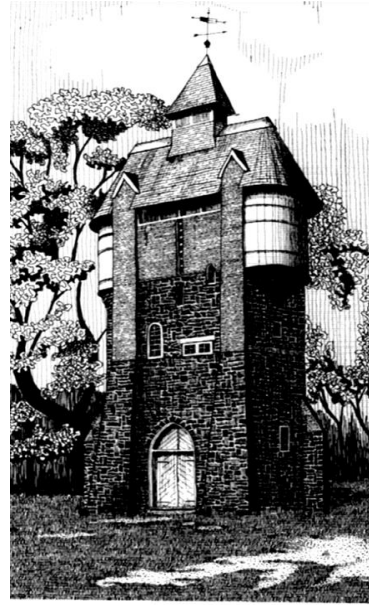


**Capital Reserve Expenditures**

		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 ACTUAL 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b>(475) Fiscal Agent Fees</b>									
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	
<b>(492) Interfund Transfers</b>									
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	145,513	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				
<b>Subtotal (492) Interfund Transfers</b>		<b>942,255</b>	<b>1,099,766</b>	<b>1,628,194</b>	<b>557,735</b>	<b>260,089</b>	<b>70,000</b>	<b>1,072,003</b>	<b>1,620,000</b>
<b>Total Capital Reserve Expenditures</b>		<b>953,222</b>	<b>1,103,906</b>	<b>1,628,814</b>	<b>557,761</b>	<b>260,089</b>	<b>70,000</b>	<b>1,072,003</b>	<b>1,620,000</b>
<b>Total CAPITAL RESERVE Revenue</b>		<b>832,131</b>	<b>722,080</b>	<b>641,871</b>	<b>746,395</b>	<b>825,000</b>	<b>531,385</b>	<b>1,072,003</b>	<b>1,620,000</b>
<b>Total CAPITAL RESERVE Expense</b>		<b>953,222</b>	<b>1,103,906</b>	<b>1,628,814</b>	<b>557,761</b>	<b>260,089</b>	<b>70,000</b>	<b>1,072,003</b>	<b>1,620,000</b>
<b>Total CAPITAL RESERVE FUND BALANCE</b>		<b>(121,091)</b>	<b>(381,826)</b>	<b>(986,943)</b>	<b>188,633</b>	<b>564,911</b>	<b>461,385</b>	<b>0</b>	<b>0</b>
<b>CAPITAL RESERVE Estimated Year End Cash Balance</b>								<b>6,544,295</b>	<b>6,007,895</b>

# WESTTOWN TOWNSHIP

## 2025 Capital Projects Fund Adopted Budget



9/3/2024

**Capital Projects Revenues**

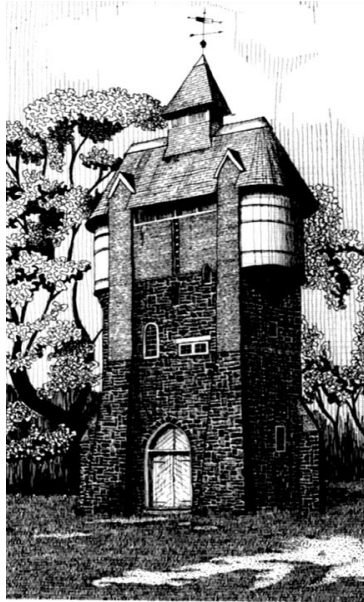
	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 ACTUAL 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b>Beginning Balance</b>			546,477			662,981	662,981	279,512
<b>(341) Interest Earnings</b>								
18-341-000 Interest	108	38	0	0	0		0	0
18-341-100 CP WW Int Earned			227	1,187	5,000	5,479	7,500	5,000
18-341-300 CP GF Special Projects Int Earned			216	1,340	5,000	9,359	12,000	5,000
	<b>108</b>	<b>38</b>	<b>443</b>	<b>2,527</b>	<b>10,000</b>	<b>14,838</b>	<b>19,500</b>	<b>10,000</b>
<b>(354) Capital &amp; Operating Grants</b>								
18-354-030 Green Light Go Grant (926/Shady Grove Way)					267,125		267,125	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	1,350,000	1,500,000	0
15-354-074 Local Share Grant (Londonderry/Wickerton Slip Lining)							259,159	
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
	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>110,000</b>	<b>1,227,125</b>	<b>1,560,000</b>	<b>2,423,323</b>	<b>1,000,000</b>
<b>(380) Miscellaneous Revenue</b>								
18-380-001 Credit Card Rewards	20,000	0	16,000	10,214	10,000	0	15,000	15,000
	<b>20,000</b>	<b>0</b>	<b>16,000</b>	<b>10,214</b>	<b>10,000</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>
<b>(391) Proceeds of Sale of Fixed Assets</b>								
18-391-100 Sale of Fixed Assets	0	0	0	0	18,000	0	18,000	
		0	0	0	18,000	0	0	0
<b>(392) Interfund Transfers</b>								
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	130,513	
" Cap Reserve Transfer/Sewer Capital Improve	175,000	283,366	800,000	453,501		0	734,801	
18-392-085 WW Fund Transfer					1,182,000		1,182,000	1,220,000
	<b>1,117,255</b>	<b>1,120,766</b>	<b>1,644,195</b>	<b>557,701</b>	<b>1,442,089</b>	<b>70,000</b>	<b>2,257,403</b>	<b>1,620,000</b>
<b>(399) Fund Balance</b>					<b>1,029,378</b>			
<b>Total Capital Projects Revenue &amp; Fund Balance Appropriati</b>	<b>1,137,363</b>	<b>1,120,804</b>	<b>1,670,638</b>	<b>680,442</b>	<b>3,736,592</b>	<b>1,644,838</b>	<b>4,715,226</b>	<b>2,645,000</b>

**Capital Projects Expenditures**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 ACTUAL 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b>(408) Engineering/Architecture/Landscape</b>								
18-408-312	16,480	0	0	0	0	0		0
18-408-313						15,615	52,456	
18-408-350		35,448	39,831	43,554	0	13,545	20,825	0
18-408-400	1,527	0	0	7,234	182,000	95,720	209,766	0
18-408-450	5,240	36,665	0	0	0	0	0	0
18-408-500	14,633	8,444	29,871	32,829	0	2,678	30,000	60,000
18-408-610	23,746	16,021	0	0	0	0	0	0
18-408-620			342,659	68,351	20,000	44,614	63,472	-
	<b>109,493</b>	<b>142,482</b>	<b>412,362</b>	<b>151,967</b>	<b>202,000</b>	<b>172,172</b>	<b>376,519</b>	<b>60,000</b>
<b>(409) General Government Buildings</b>								
18-409-500	0	0	0	0	50,000	7,000	7,000	100,000
18-409-605	263,031	0	16,400	7,200		0	0	
18-429-611						0		2,220,000
18-409-735	0	0			38,500	-	38,500	0
18-409-740	0	10,200			15,000	-	15,000	100,000
	<b>263,031</b>	<b>0</b>	<b>16,400</b>	<b>7,200</b>	<b>103,500</b>	<b>7,000</b>	<b>60,500</b>	<b>2,420,000</b>
<b>(429) Collection System Capital Improvement Program</b>								
18-429-300	457	0	146,946	24,282	0	0	0	0
18-429-500	575,931	575,931	575,931	0	235,000	0	235,000	0
18-429-603		298,280		245,059	65,019	0	304,893	0
18-429-610			294,638	0		0	0	
18-429-611					1,000,000	100	1,676,560	0
18-429-615			32,771	0		0	0	
18-429-620			0	0	0	0	0	0
	<b>576,388</b>	<b>874,211</b>	<b>1,050,286</b>	<b>269,341</b>	<b>1,300,019</b>	<b>100</b>	<b>2,216,453</b>	<b>0</b>
<b>(433) Traffic Control</b>								
18-433-610	0	0	0	0	337,125	2,400	337,125	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>337,125</b>	<b>2,400</b>	<b>337,125</b>	<b>0</b>
<b>(436) Storm Water Management/MS4</b>								
18-436-100			0	0	50,000	0	50,000	0
18-436-200			108,288	16,975		0	0	
18-436-300			0	286	69,948	0	256,987	0
	<b>0</b>	<b>0</b>	<b>108,288</b>	<b>17,261</b>	<b>119,948</b>	<b>0</b>	<b>306,987</b>	<b>0</b>
<b>(437) Tools &amp; Machinery</b>								
18-437-700	0		0	0	34,000	30,598	30,598	0
18-437-700								80,000
18-437-700								60,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,000</b>	<b>30,598</b>	<b>30,598</b>	<b>140,000</b>
<b>(454) Township Parks</b>								
18-454-000			64,956	0		0		
18-454-610				83,545	1,640,000	1,086,993	1,770,513	0
	<b>0</b>	<b>18,421</b>	<b>64,956</b>	<b>83,545</b>	<b>1,640,000</b>	<b>1,086,993</b>	<b>1,770,513</b>	<b>0</b>
<b>(480) Bank Charges</b>								
18-480-110		0				164		
<b>Total Capital Projects Expense</b>	<b>964,077</b>	<b>1,163,686</b>	<b>1,652,291</b>	<b>529,314</b>	<b>3,736,592</b>	<b>1,299,441</b>	<b>5,098,695</b>	<b>2,620,000</b>
<b>Total CAPITAL PROJECTS FUND Revenue/Fund Balance Ap</b>	<b>1,137,363</b>	<b>1,120,804</b>	<b>1,670,638</b>	<b>680,442</b>	<b>3,736,592</b>	<b>1,644,838</b>	<b>4,715,226</b>	<b>2,645,000</b>
<b>Total CAPITAL PROJECTS FUND Expense</b>	<b>964,077</b>	<b>1,163,686</b>	<b>1,652,291</b>	<b>529,314</b>	<b>3,736,592</b>	<b>1,299,441</b>	<b>5,098,695</b>	<b>2,620,000</b>
<b>Total CAPITAL PROJECTS FUND Fund Balance</b>	<b>173,286</b>	<b>(42,882)</b>	<b>18,346</b>	<b>151,128</b>	<b>0</b>	<b>345,398</b>	<b>(383,469)</b>	<b>25,000</b>
<b>CAPITAL PROJECTS Fund Projected Year End Cash Balance</b>							<b>279,512</b>	<b>304,512</b>

**WESTTOWN TOWNSHIP**

**2025 ARPA Fund Draft Budget**



**9/3/2024**

**ARPA Revenues and Expenditures**

	<b>2023 Adopted Budget</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 ACTUAL 7/31/2024</b>	<b>2024 Year End Projection</b>	<b>2024 Proposed Budget</b>
<b>ARPA Fund Balance</b>	1,161,367		1,220,367		1,222,250	649,883
<b>ARPA REVENUES</b>						
<b>(341) Interest Earnings</b>						
19-341-000 Interest Earnings	15,000	61,645	40,000	28,260	41,663	20,117
<b>Total ARPA Fund Revenue</b>	<b>1,176,367</b>	<b>61,645</b>	<b>1,260,367</b>	<b>28,260</b>	<b>1,263,913</b>	<b>670,000</b>
<b>ARPA EXPENDITURES</b>						
<b>(452) Culture-Recreation</b>						
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
<b>Subtotal (452) Culture-Recreation</b>	<b>1,176,367</b>	<b>0</b>	<b>483,517</b>	<b>483,517</b>	<b>614,030</b>	<b>670,000</b>
<b>Expense of remaining ARPA Funds To Be Determined</b>						
Project To Be Determined by the Board of Supervisors			776,850		0	
<b>Total ARPA Fund Expenditures:</b>	<b>1,176,367</b>	<b>0</b>	<b>1,260,367</b>	<b>483,517</b>	<b>614,030</b>	<b>670,000</b>
<b>Total ARPA FUND Revenue</b>	<b>1,176,367</b>	<b>61,645</b>	<b>1,260,367</b>	<b>28,260</b>	<b>1,263,913</b>	<b>670,000</b>
<b>Total ARPA FUND Expenditures</b>	<b>1,176,367</b>	<b>0</b>	<b>1,260,367</b>	<b>483,517</b>	<b>614,030</b>	<b>670,000</b>
<b>Total ARPA FUND Fund Balance</b>	<b>0</b>	<b>61,645</b>	<b>0</b>	<b>(455,257)</b>	<b>649,883</b>	<b>0</b>

# **Refuse Fund Fee Analysis**

**Prepared August 28, 2024  
by Cindi King, Finance Director**

## RECOMMENDATION

**Recommendation for an increase of \$20 per quarter for 2025, from \$100 per quarter to \$120 per quarter. This is in line with the 2022 recommendation presented.**

Estimated increases of \$10 per quarter for both 2026 & 2027 - \$130/quarter & \$140/quarter respectively. Future increases can be re-evaluated for those budget years.

Recommendation to re-evaluate in 2025 to determine if we want to continue with the 4th and 5th year contract options, or re-bid at that time.

Calculations are based on 3349 Trash Accounts

### NO RATE INCREASE - Would leave a 2025 year end balance that is insufficient to cover January of 2026 expenses.

Proposed Billing over the next 3 years, with no increases in billing	
<b>\$100 for 2024</b>	
Beginning Cash Balance 2024	\$699,077
2024 Revenue	\$1,349,120
2024 Expenses	(\$1,526,327)
<b>Year End Balance</b>	<b>\$521,870</b>
<b>\$100 for 2025</b>	
Beginning Cash Balance 2025	\$521,870
2025 Revenue	\$1,349,120
2025 Expenses	(\$1,691,304)
<b>Year End Balance</b>	<b>\$179,686</b>
<b>\$100 for 2026</b>	
Beginning Cash Balance 2026	\$179,686
2026 Revenue	\$1,349,120
2026 Expenses	(\$1,829,462)
<b>Year End Balance</b>	<b>(\$300,656)</b>
<b>\$100 for 2027</b>	
Beginning Cash Balance 2027	(\$300,656)
2027 Revenue	\$1,349,120
2027 Expenses	(\$1,980,197)
<b>Year End Balance</b>	<b>(\$931,734)</b>

### RATE INCREASE RECOMMENDED

Proposed Billing over the next 3 years, with recommended incremental increases	
<b>\$100 for 2024</b>	
Beginning Cash Balance 2024	\$699,077
2024 Revenue	\$1,349,120
2024 Expenses	(\$1,526,327)
<b>Year End Balance</b>	<b>\$521,870</b>
<b>\$120 for 2025</b>	
Beginning Cash Balance 2025	\$521,870
2025 Revenue	\$1,617,520
2025 Expenses	(\$1,691,304)
<b>Year End Balance</b>	<b>\$448,086</b>
<b>\$130 for 2026</b>	
Beginning Cash Balance 2026	\$448,086
2026 Revenue	\$1,751,480
2026 Expenses	(\$1,829,462)
<b>Year End Balance</b>	<b>\$370,104</b>
<b>\$140 for 2027</b>	
Beginning Cash Balance 2027	\$370,104
2027 Revenue	\$1,885,440
2027 Expenses	(\$1,980,197)
<b>Year End Balance</b>	<b>\$275,346</b>



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



**CAPITAL PROJECTS FUND BUDGET CONSIDERATIONS**

**2025**

**Priority**

<b>Sewer Projects</b>		
	<b>\$1,220,000</b>	<b>to \$2,220,000</b>
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
<b>Storm Water Management</b>		
	<b>\$60,000</b>	
Pleasant Grove Road study & apply for grants	\$60,000	
<b>Administrative Building Upgrades</b>		
	<b>\$100,000</b>	
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
<b>Public Works</b>		
	<b>\$140,000</b>	
Replace 2013 F-350 Crew Cab (67-10)	\$80,000	
Replace 2016 F-150 Supercab (67-14)	\$60,000	
<b>Oakbourne Mansion/Park</b>		
	<b>\$100,000</b>	
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
<b>Mansion Core Parking</b>		
	<b>\$670,000</b>	<b>1</b>
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		
<b>To be funded by SEWER RESERVES and/or BOND \$1,220,000 to \$2,220,000</b>		
<b>To be funded by GENERAL RESERVES \$400,000</b>		
<b>To be funded by ARPA Fund \$670,000</b>		

**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.

<b>Capital Reserves (WW) or Bond</b>		<b><u>\$1,220,000 to \$2,220,000</u></b>
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	
<b>Capital Reserves (GF)</b>		<b><u>\$400,000</u></b>
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	
<b>ARPA Fund</b>		<b><u>\$670,000</u></b>
Mansion - core parking lot design paving	670,000	

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

HISTORIC COMMISSION  
2025 BUDGET REQUESTS  
8/14/2024

Budget Item	Amount	Note
Lecture speakers (4 talks annually)	\$600	To defray the cost incurred by outside speakers. Some speakers require less, depending on materials and distance. Commission members do not charge fees.
Historic marker	\$2,500	Based on 2024 costs of one marker.
American250 interpretive signage planned for Oakbourne property	\$2,500	Addition to current sign plans including a brochure handout. Installation to be completed by the end of 2025.
Stewardship award (to be awarded at Westtown Day)	\$ 500	Based on 2023 costs of the award plaque.
<a href="http://Newspaper.com">Newspaper.com</a> subscription	\$ 150	(High Priority) For Westtown historic research, to be shared by commission members.
Huey Artefact display case	\$ 300	To display artifacts and explanations of items discovered at the Huey ruins. We expect to find an appropriate case at a local used furniture shop and the township can arrange pickup and installation.
General Expense	\$1,450	Materials for Westtown Day and lecture events and if we need 2 artifact cases instead of one.
Total	\$8,000	