

WESTTOWN TOWNSHIP

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

Westtown Township Municipal Building
1039 Wilmington Pike, Westtown

Monday, November 11, 2024

Start time: 10:00 AM Workshop

- 1. Preliminary 2025 Budget Discussion – 60 minutes**
- 2. Public Comment on Workshop Items* - 15 minutes**

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

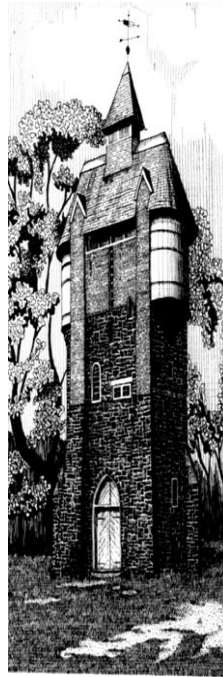
<https://us02web.zoom.us/j/89939917814><https://us02web.zoom.us/j/89939917814>

Or by phone at: 646-558-8656

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

Westtown Township
County of Chester
Commonwealth of Pennsylvania

Fiscal Year 2025 Draft Budget
11/11/2024



Thomas Foster
Chair

Ed Yost
Vice Chair

Richard Pomerantz
Police Commissioner

**Westtown Township
2025 Budget Summary**

11/11/2024 DRAFT

Totals are not yet verified	General Operating Fund 01	Open Space 04	Sewer Operating Fund 08	Refuse Operating Fund 09	Liquid Fuels Fund 35	Debt Service Fund 23	Capital Reserve Fund 30	Capital Projects Fund 18	ARPA Fund 19	Total all Funds
Budgeted Revenues										
Real Estate Taxes	2,900,100	340,600								3,240,700
Act 511 Taxes	4,018,000	515,049								4,533,049
Franchise Fees	200,000									200,000
Fines	64,100									64,100
Interest,Rents/Royalties,Gains/Losses	457,427	18,000	110,000		7,000	33,700	220,000	10,000	20,117	876,244
Grants & Inter-Govt Revenues	211,700	-	-	10,000	370,818	-		1,015,000		1,607,518
Fees for Service	27,070		70	-						27,140
Protective Inspection Fees	282,758									282,758
Sanitation/Trash/Recycling	300		2,942,360	1,557,540						4,500,200
Recreation Program Fees	11,900									11,900
Contribution/Donations/Assess	12,800	-								12,800
Proceeds of Fixed Asset Sale	-									-
Interfund Operating Transfers	-	-				1,949,700	878,000	168,246		2,995,946
Proceeds of Long Term Debt								2,220,000		2,220,000
Refunds & Reimbursements	67,042		150	1,500						68,692
Total Revenues	8,253,197	873,649	3,052,580	1,569,040	377,818	1,983,400	1,098,000	3,413,246	20,117	20,641,047
Fund Balance Used (from cash acct)	-	-	-	-	3,600	-	581,400	-	649,883	1,234,883
Total Revenues + Fund Balance	8,253,197	873,649	3,052,580	1,569,040	381,418	1,983,400	1,679,400	3,413,246	670,000	21,875,930
Budgeted Expenditures										
General Government	1,045,040	4,200	223,765	139,760		1,850	-	2,480,000		3,894,615
Police	4,153,229									4,153,229
Fire & Safety and Emerg. Mngmnt	563,194									563,194
Building & Code	189,600									189,600
Planning & Zoning	36,146									36,146
Public Works	997,924				381,000			140,000		1,518,924
SWM & Collection/Disposal/Treatment	8,300		1,107,776	1,502,956				335,000		2,954,031
Parks & Commissions	327,840							-	670,000	997,840
Donations/Library	19,520									19,520
Community Development	42,000	-								42,000
Debt Service	69,239	-				2,031,635				2,100,875
Miscellaneous	4,700					1,000				5,700
Insurance	138,121		55,763	6,183						200,067
Employee Benefits	441,817		69,677	27,600						539,094
Refunds of Prior Year	16,000									16,000
Interfund Transfers	680,000	579,600	1,590,600	-	-	-	1,388,246	-		4,238,446
Total Expenses	8,732,670	583,800	3,047,580	1,676,499	381,000	2,034,485	1,388,246	2,955,000	670,000	21,469,281
Annual Fund Credit/(Deficit)	(479,474)	289,849	5,000	(107,459)	418	(51,085)	291,154	458,246	0	406,649
Revenue plus Fund Balance Used minus Expenses										-

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



11/11/2024

General Fund Revenue

		2023 ACTUAL	2024 Budget	2024 Year End Projection	YTD % of Budget Received	Projected % of Budget Used Y/E	2025 Proposed	\$ Variance 2024 -2025 Proposed	% Variance 2024-2025
Beginning Cash Balance				7,490,249			7,400,599		
(301) Real Property Taxes									
01-301-100	Real Estate Taxes - Current Yr	2,820,779	2,840,855	2,840,855	98.81%	100.00%	2,850,000	9,145	0.32%
01-301-200	Real Estate Taxes - Prior Yr		500	-	0.00%	0.00%	100	100	100.00%
01-301-400	Real Estate Taxes - Delinquent	25,080	25,000	28,000	90.27%	112.00%	30,000	2,000	7.14%
01-301-600	Real Estate Taxes - Interim	31,363	15,000	12,000	43.82%	80.00%	20,000	8,000	66.67%
Subtotal (301) Real Property Taxes:		2,877,221	2,881,355	2,880,855	98.43%	99.98%	2,900,100	19,245	0.67%
(310) Act 511 Taxes									
01-310-100	Real Estate Transfer Tax	385,052	325,000	340,000	87.13%	104.62%	350,000	10,000	2.94%
01-310-210	Earned Income Tax	3,365,216	3,450,000	3,450,000	82.52%	100.00%	3,500,000	50,000	1.45%
01-310-410	Local Services Tax	160,397	158,500	170,000	87.83%	107.26%	168,000	-2,000	-1.18%
Subtotal (310) Act 511 Taxes:		3,910,665	3,933,500	3,960,000	83.12%	100.67%	4,018,000	58,000	1.46%
(321) Franchise Fees									
01-321-800	Franchise Fee - Comcast	107,271	106,000	100,000	69.88%	94.34%	95,000	-5,000	-5.00%
01-321-801	Franchise Fee - SBA	20,639	21,200	1,725	8.14%	8.14%	-	-1,725	-100.00%
01-321-802	Franchise Fee - Verizon	114,851	110,000	109,600	75.09%	99.64%	105,000	-4,600	-4.20%
Subtotal (321) Franchise Fees:		242,761	237,200	211,325	66.78%	89.09%	200,000	-11,325	-5.36%
(331) Fines									
01-331-000	Court-District Magistrate	34,107	26,000	47,000	174.12%	180.77%	36,000	-11,000	-23.40%
01-331-100	State Police Fines/Penalties	4,960	5,000	5,000	52.42%	100.00%	5,200	200	4.00%
01-331-120	Ordinance Violations	1,500	5,000	10,124	202.49%	202.48%	2,450	-7,674	-75.80%
01-331-125	False Alarm Fines/Residential	950	525	550	100.00%	104.76%	450	-100	-18.18%
01-331-130	False Alarm Fines/Commercial	29,400	18,000	30,000	156.67%	166.67%	20,000	-10,000	-33.33%
Subtotal (331) Fines:		70,917	54,525	92,674	159.09%	169.97%	64,100	-28,574	-30.83%
(341) Interest Earnings									
01-341-000	Interest Earnings	12,400	50,000	184,000	322.86%	368.00%	175,000	-9,000	-4.89%
01-341-106	Interest - PLGIT	221,287	150,000	150,000			130,000	-20,000	-13.33%
01-341-107	Interest on US Treasury Notes/KBCM	5,638	15,000	4,463	29.75%	29.75%	-	-4,463	-100.00%
01-341-700	Interest on Dev Reimbursement	167	50	841	1682.00%	1682.00%	200	-641	-76.22%
Subtotal (341) Interest Earnings:		239,491	215,050	339,304	139.32%	157.78%	305,200	-34,104	-10.05%
(342) Rents and Royalties									
01-342-100	Township Park/Land Fees	3,115	3,500	3,500	75.86%	100.00%	3,500	0	0.00%
01-342-150	Oakbourne Fields Lease	-	6,000	6,375	56.25%	106.25%	6,000	-375	-5.88%
01-342-200	Township Building - Gatehouse	17,800	18,724	18,724	91.56%	100.00%	19,100	376	2.01%
01-342-220	Oakbourne Mansion Events	36,480	40,000	40,000	76.93%	100.00%	40,000	0	0.00%
01-342-240	Tower Lease - Oakbourne	40,929	41,000	62,157	134.27%	151.60%	41,747	-20,410	-32.84%
01-342-250	Garage Lease - American Twr	39,476	40,660	40,660	0.00%	100.00%	41,880	1,220	3.00%
Subtotal (342) Rents & Royalties:		137,800	149,884	171,416	72.72%	114.37%	152,227	-19,189	-11.19%

General Fund Revenue

	2023 ACTUAL	2024 Budget	2024 Year End Projection	YTD % of Budget Received	Projected % of Budget Used Y/E	2025 Proposed	\$ Variance 2024 -2025 Proposed	% Variance 2024-2025
<u>(343) Realized Gain/Loss</u>								
01-343-000 Realized Gains/Losses	47,023		30,275	0.00%	0.00%	-	-30,275	-100.00%
Subtotal (343) Realized Gain/Loss:	47,023	-	30,275	0.00%	0.00%	-	-30,275	-100.00%
<u>(355) State Shared Revenues</u>								
01-355-010 PURTA Monies	5,940	6,200	6,775	109.27%	109.27%	6,500	-275	-4.06%
01-355-040 Alcoholic Beverages Licenses	200	200	200	100.00%	100.00%	200	0	0.00%
01-355-070 Foreign Fire Insurance Monies	98,051	100,000	99,184	99.18%	99.18%	100,000	816	0.82%
01-355-090 State Aid - Pension	87,975	88,000	100,991	114.76%	114.76%	105,000	4,009	3.97%
Subtotal (355) State Shared Revenues:	192,166	194,400	207,150	106.56%	106.56%	211,700	4,550	2.20%
<u>(361) Twp Sales/Charges for Svcs</u>								
01-361-300 Zoning/Subdivision/Dev Fees	250	500	500	0.00%	100.00%	500	0	0.00%
01-361-330 Board of Supv Hearing Fee/CU	10,000	2,500	2,500	0.00%	100.00%	2,500	0	0.00%
01-361-340 Hearing Fees/ZHB	9,375	7,500	5,000	66.67%	66.67%	5,000	0	0.00%
01-361-350 ZHB Additional Fees	3,890	1,000	2,035	203.52%	203.50%	1,000	-1,035	-50.86%
01-361-555 Miscellaneous Sales	771	100	877	876.50%	876.50%	500	-377	-42.95%
01-361-600 Tax Certification Fees	13,940	17,500	17,500	73.11%	100.00%	17,500	0	0.00%
01-361-601 NSF Return Check Fee	70	70	105	150.00%	150.00%	70	-35	-33.33%
Subtotal (361) Twp Sales/Charges for Svcs:	38,295	29,170	28,517		97.76%	27,070	-1,447	-5.07%
<u>(362) Protective Inspection Fees</u>								
01-362-110 Police Reports-Background Checks	475	200	1,425	712.50%	712.50%	625	-800	-56.14%
01-362-409 Annual Contractor's Licenses	450	600	500	20.00%	83.33%	372	-128	-25.67%
01-362-410 Residential Building Permits	67,677	75,000	60,000	74.50%	80.00%	65,559	5,559	9.27%
01-362-420 Commercial Building Permits	108,426	80,000	65,000	23.46%	81.25%	60,992	-4,008	-6.17%
01-362-423 HVAC Permit	11,280	8,000	8,000	97.95%	100.00%	9,189	1,189	14.86%
01-362-424 Demolition Permit	776	500	536	107.20%	107.20%	580	44	8.13%
01-362-425 Solar Building Permit	2,051	1,000	7,750	722.74%	775.00%	3,100	-4,650	-60.00%
01-362-430 Plumbing Permit	1,715	1,600	1,500	71.13%	93.75%	1,450	-50	-3.36%
01-362-435 Annual Plumbing License	2,920	1,700	2,500	127.94%	147.06%	1,811	-689	-27.57%
01-362-450 U&O Permit - Residential Resale	8,505	9,500	6,500	57.63%	68.42%	8,925	2,425	37.31%
01-362-451 U&O Permit - Reinspection Resale	2,475	4,500	3,000	65.00%	66.67%	3,896	896	29.85%
01-362-452 U&O Permit - Commercial	1,627	500	2,000	366.20%	400.00%	679	-1,321	-66.04%
01-362-453 Twp U&O Administrative Fee	1,215	1,500	1,000	58.00%	66.67%	1,406	406	40.56%
01-362-454 Twp Permit Admin Fee	51,532	35,000	32,000	76.13%	91.43%	37,072	5,072	15.85%
01-362-455 CO Fees Collected	3,870	8,000	8,000	78.82%	100.00%	7,382	-618	-7.72%
01-362-460 Pool Permits	5,123	4,000	4,000	74.30%	100.00%	4,676	676	16.90%
01-362-461 Shed Permits	1,340	1,000	1,050	95.00%	105.00%	1,073	1,000	2.22%
01-362-462 Roof Permits	2,644	2,000	5,500	263.00%	275.00%	2,185	-3,315	-60.28%
01-362-464 Fence Permits	1,650	1,750	1,650	94.29%	94.29%	1,764	114	6.92%
01-362-465 Deck Permits	5,064	4,000	6,960	174.01%	174.00%	4,953	-2,007	-28.84%
01-362-470 Sign Permits	300	800	500	50.00%	62.50%	1,105	605	121.05%
01-362-475 Zoning Permits	1,690	300	1,250	416.67%	416.67%	565	-685	-54.80%
01-362-480 Highway Occupancy Permits	15,630	14,000	14,000	68.54%	100.00%	12,650	-1,350	-9.65%

General Fund Revenue

	2023 ACTUAL	2024 Budget	2024 Year End Projection	YTD % of Budget Received	Projected % of Budget Used Y/E	2025 Proposed	\$ Variance 2024 -2025 Proposed	% Variance 2024-2025
01-362-481 E&S Permit	4,960	6,000	5,000	68.67%	83.33%	6,220	1,220	24.39%
01-362-482 SWM BMP Inspection Fees	2,500	1,500	2,000	133.33%	133.33%	2,250	250	12.50%
01-362-485/486 Solicitor Fee/Mo & Annual	420	750	2,500	318.00%	333.33%	1,357	-1,143	-45.73%
01-362-490 Miscellaneous Permits		200	215	0.00%	107.50%	-	-215	-100.00%
01-362-500 On-Lot Assessment Fees	38,655	39,000	38,700	87.80%	99.23%	38,861	161	0.42%
Subtotal (362) Protective Insp. Fees:	344,971	302,900	283,036		93.44%	282,758	-278	-0.10%
(364) Sanitation Fees								
01-364-600 Delinquent On-Lot Collections	277	150	375			300	-75	-20.00%
Subtotal (364) Sanitation Fees	277	150	375		250.00%	300	-75	-20.00%
(367) Recreation Program Fees								
01-367-200 Recreation Program Fees						10,000		
01-367-250 Community Garden Fees	1,700	1,700	1,900	111.76%	111.76%	1,900	0	0.00%
Subtotal (367) Recreation Program Fees:	1,700	1,700	1,900		111.76%	11,900	10,000	526.32%
(387) Contribution/Donation/Pvt Source								
01-383-130 Special Assessment-Aqua in Lieu Of	261,462	-	-	0.00%	0.00%	-	0	0.00%
01-383-200 Fee-In-Lieu of trees - Sawmill Court	22,000		13,200			8,800		
01-387-100 Contribution/Donation-Private	1,801	-	1,950	0.00%	0.00%	4,000	2,050	105.13%
Subtotal (387) Contributions/Etc:	285,263	-	15,150		0.00%	12,800	-2,350	-15.51%
(391) Proceeds of Fixed Asset Sales								
01-391-100 Sale of an Asset	49,200	0	-	0.00%	0.00%	-	0	0.00%
01-391-300 Insurance Co Claim Payment	19,814	-	7,925	0.00%	0.00%	-	-7,925	-100.00%
Subtotal (391) Proceeds of Fixed Asset Sales:	69,014	-	7,925		0.00%	-	-7,925	-100.00%
(395) Refunds & Reimbursements								
01-395-001 Refunds of Prior Yr Expense	20,742	10,000	10,000			10,000		
01-395-100 Misc Refunds/Reimbursements	939	1,000	1,000	4.03%	100.00%	1,000	0	0.00%
01-395-210 Reimbursement/Newsletter/AJB		-	-	0.00%	0.00%	-	0	0.00%
01-395-220 Reimbursement/AmTower Electric	4,043	8,000	8,000	61.27%	100.00%	7,000	-1,000	-12.50%
01-395-230 Reimbursement/Joint Ownership	17,086	10,000	26,474	264.74%	264.74%	10,000	-16,474	-62.23%
01-395-235 TelventSateliteSvc-E.Goshen	2,196	2,300	2,306	100.25%	100.26%	2,450	144	6.24%
01-395-240 Reimburse/WEGO Maint/Diesel	1,950	4,000	7,500	161.23%	187.50%	4,000	-3,500	-46.67%
01-395-250 Reimbursed RE Taxes	11,603	11,603	11,730	101.10%	101.10%	11,730	0	0.00%
01-395-257 Reimbursement - WEGO Bldg Ins.	10,699	11,000	12,147	110.43%	110.43%	13,362	1,215	10.00%
01-395-265 Capital One - Prior Year Credit	76,777		-			-		
01-395-700 Developers Reimbursements	7,483	7,500	7,500	75.15%	100.00%	7,500	0	0.00%
Subtotal (395) Refunds/ Reimbursements	153,517	65,403	86,657		132.50%	67,042	-19,615	-22.64%
(399) Fund Balance Appropriation		584,803						

General Fund Revenue

	2023 ACTUAL	2024 Budget	2024 Year End Projection	YTD % of Budget Received	Projected % of Budget Used Y/E	2025 Proposed	\$ Variance 2024 -2025 Proposed	% Variance 2024-2025
Total General Fund Revenue & Fund Balance Approj	8,611,082	8,650,040	8,316,582	84.79%	96.15%	8,253,197	(63,385)	-0.76%

General Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	YTD % of Budget Used	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<u>(400) Legislative (Governing) Body</u>									
01-400-100	Legislative	9,750	9,750	9,750	75.0%	100.00%	9,750	0	0.00%
01-400-161	FICA	605	605	605			605	0	-0.08%
01-400-162	Medicare Employer	141	141	141			141	0	0.27%
01-400-200	Legislative Body Expenses	3,091	4,000	2,000	34.1%	50.00%	4,000	2,000	100.00%
01-400-320	IPAD- Pomerantz	162	200	162	67.6%	81.00%	180	18	11.11%
01-400-330	IPAD- Foster	392	225	220	85.6%	97.78%	180	-40	-18.18%
01-400-340	IPAD- Yost	162	200	100	20.4%	50.00%	400	300	300.00%
Subtotal (400) Legislative Body:		14,303	15,621	12,978		83.08%	15,256	2,278	17.55%
<u>(401) Professional Staff</u>									
01-401-100	Admin Manager	103,475	124,024	100,000		93.20%	124,800	24,800	24.80%
01-401-110	Professional Staff	187,273	188,240	138,000			200,000	62,000	44.93%
01-401-120	On Lot Management Staff	47,628	28,407	26,500			29,543	3,043	11.48%
01-401-161	FICA	25,608	21,122	20,000		95.98%	21,969	1,969	9.85%
01-401-162	Medicare Employer	5,989	4,940	4,521		91.13%	5,138	617	13.65%
01-401-163	PA UC Employer	485	450	500		58.01%	500	0	0.00%
01-401-310	Zoning Consulting Services	-	-	25,000		#DIV/0!	0	-25,000	-100.00%
Subtotal (401) Professional Staff:		370,458	367,182	314,521	0		381,950	67,429	21.44%
<u>(402) Financial Administration</u>									
01-402-311	Auditing Service	15,310	20,800	16,000	76.2%	76.92%	20,000	4,000	25.00%
Subtotal (402) Financial Administration:		15,310	20,800	16,000		76.92%	20,000	4,000	25.00%
<u>(403) Tax Collection</u>									
01-403-000	Tax Collection	199	250	250	79.7%	100.00%	250	0	0.00%
01-403-210	Office Supplies-Tax Dept	364	500	500	58.3%	100.00%	500	0	0.00%
01-403-305	Tax Collection Committee Budget	508	530	530	96.7%	100.00%	530	0	0.00%
01-403-310	EIT Tax Commission	40,369	38,000	40,500	83.9%	106.58%	41,000	500	1.23%
01-403-315	EIT/LST Advanced Costs	3,900	1,400	1,400	78.5%	100.00%	1,500	100	7.14%
01-403-320	LST Tax Commission	1,962	3,000	2,200	52.4%	73.33%	2,400	200	9.09%
01-403-325	Postage -Tax Dept	2,370	2,600	2,600	96.5%	100.00%	2,600	0	0.00%
01-403-342	Tax Bills Processing/Printing	398	650	443	68.1%	68.15%	500	57	12.87%
Subtotal for (403) Tax Collection:		50,071	46,930	48,423		103.18%	49,280	857	1.77%
<u>(404) Legal Services</u>									
01-404-310	Solicitor	38,725	75,000	70,000	54.7%	93.33%	70,000	0	0.00%
01-404-320	Misc Legal Services	825		2,800	0.0%	0.00%	2,500	-300	-10.71%
01-404-400	Legal Fees Due from Developer	2,600	2,500	(1,620)	-64.8%	-64.80%	1,000	2,620	-161.73%
01-404-425	Legal Fees - Special Labor Counsel	-	-		0.0%	0.00%	-	0	0.00%
01-404-450	Legal Fees - Toll Brothers CU 1	-	-		0.0%	0.00%	-	0	0.00%
01-404-451	Crebilly Farm Acquisition Legal Fees	14,821	-	6,100	0.0%	0.00%	move to OS Fund	#VALUE!	100.00%

General Fund Expenditures

	2023 Actual	2024 Adopted Budget	2024 Year End Projection	YTD % of Budget Used	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
01-404.454 Stokes Legal Fees			9,000					
01-404-500 Delinquent Legal - On Lot (Portnoff)	-	-	-	0.0%	0.00%	-	0	0.00%
01-404-600 Legal Fees - On Lot Program	140	200	-	0.0%	0.00%	200	200	100.00%
Subtotal for (404) Legal Services:	57,111	77,700	86,280		111.04%	73,700	-12,580	-14.58%
(405) Administrative Staff								
01-405-110 Office/Clerical Staff	38,423	93,440	85,500		91.50%	88,000	2,500	2.92%
01-405-115 PT Accounts Payable Clerk	17,878	17,488	17,000		97.21%	18,188	1,188	6.99%
01-405-161 FICA	3,960	7,498	7,223		96.34%	6,894	-329	-4.56%
01-405-162 Medicare Employer	926	1,753	1,689		96.34%	1,612	-77	-4.56%
01-405-163 PAUC Employer	154	450	450			450	0	0.00%
01-405-180 Office/Clerical Overtime	11,825	10,000	14,000			5,000	-9,000	-64.29%
Subtotal for (405) Administrative Staff:	73,165	130,629	125,862			120,144	-5,718	-4.54%
(406) General Government Admin								
01-406-000 General Gov Administration	117	500	500	29.4%	100.00%	500	0	0.00%
01-406-050 Drug Testing	1,512	1,000	600	38.7%	60.00%	1,000	400	66.67%
01-406-100 HR Consultant	-	-	7,250			-		
01-406-210 Office Supplies - Admin	8,060	8,300	8,300	86.2%	100.00%	8,500	200	2.41%
01-406-230 Office Postage	4,627	4,636	4,636	79.0%	100.00%	4,700	64	1.38%
01-406-240 General Operating Expenses	8,635	8,516	8,516	63.1%	100.00%	9,000	484	5.68%
01-406-260 Minor Equipment	656	4,800	2,000	4.9%	41.67%	2,000	0	0.00%
01-406-270 Phone System Upgrade	11,741	-	-	0.0%	0.00%	-	0	0.00%
01-406-320 Communication/Tele-Wireless	9,019	9,300	10,000	93.0%	107.53%	10,000	0	0.00%
01-406-325 EE Meal Reimbursement	227	500	250	0.0%	50.00%	400	150	60.00%
01-406-330 Mileage/Tolls	629	1,000	750	32.1%	75.00%	750	0	0.00%
01-406-335 Admin Vehicle/Repairs	81	1,500	1,500	0.0%	100.00%	1,500	0	0.00%
01-406-340 Newsletter	25,117	23,000	25,100	71.7%	109.13%	25,200	100	0.40%
01-406-341 Advertising	5,290	9,000	11,500	121.4%	127.78%	9,500	-2,000	-17.39%
01-406-342 Printing	-	200	225	108.0%	112.50%	250	25	11.11%
01-406-370 Equipment Repair/Maintenance	4,415	3,000	3,500	93.5%	116.67%	3,700	200	5.71%
01-406-380 Equipment Rental	1,881	2,600	2,600	83.6%	100.00%	2,600	0	0.00%
01-406-420 Membership/Dues/Subscriptions	9,296	8,700	8,700	78.5%	100.00%	9,000	300	3.45%
01-406-460 Training & Information	2,082	3,000	2,500	7.2%	83.33%	2,500	0	0.00%
01-406-510 Honorarium & Gifts	254	1,000	350	0.0%	35.00%	350	0	0.00%
01-406-600 On-Lot Program Office Supplies	128	600	500	22.1%	83.33%	500	0	0.00%
01-406-602 On-Lot Program Printing	-	500	500	85.0%	100.00%	500	0	0.00%
01-406-603 On-Lot Program Postage	1,918	800	1,207	150.9%	150.88%	1,200	-7	-0.58%
01-406-604 On-Lot Program Office Equipment	-	500	-	0.0%	0.00%	250	250	100.00%
Subtotal for (406) General Gov't Admin:	95,685	92,952	100,984		108.64%	93,900	-7,084	-7.01%
(407) IT - Networking Services								
01-407-215 Computer Hardware Svc/Supply	12,826	25,000	14,000	45.0%	56.00%	15,000	1,000	7.14%

General Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	YTD % of Budget Used	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
01-407-218	Square 9 Filing System	1,080	1,200	1,080	0.0%	90.01%	1,200	120	11.09%
01-407-220	Software Maintenance	13,717	20,000	14,000	50.6%	70.00%	15,000	1,000	7.14%
01-407-270	ArcGIS & On-Line Permitting Programs	-	1,500	-			1,500	1,500	100.00%
01-407-320	Phone System Maintenance	314	500	350			350	0	0.00%
01-407-325	Garage Computer Services	760	1,000	800	0.0%	80.00%	5,000	4,200	525.00%
01-407-330	Garage IPAD	324	400	350	67.6%	87.50%	360	10	2.86%
01-407-400	Web Site Programming	9,000		-	0.0%	0.00%	-	0	0.00%
01-407-480	Internet Fees	6,780	6,500	9,000	120.5%	138.46%	9,000	0	0.00%
Subtotal for (407) IT - Networking Services		44,800	56,100	39,580		70.55%	47,410	7,830	19.78%
(408) Engineering									
01-408-313	Engineering Services	22,769	28,000	20,000	29.3%	71.43%	25,000	5,000	25.00%
01-408-314	Special Engr-NPDES MS4 Permit Svcs	47,118	50,000	50,000	80.2%	100.00%	45,000	-5,000	-10.00%
01-408-315	Engineering-Road Program	60,127	55,000	67,500	30.6%	122.73%	68,000	500	0.74%
01-408-316	Inspection Services	-	1,500	1,500	72.0%	100.00%	1,500	0	0.00%
01-408-350	Municipal Traffic Engineering	2,378	7,500	7,500	58.0%	100.00%	7,500	0	0.00%
01-408-400	Engr Svc Due from Developer	15,374	2,000	-	-394.5%	0.00%	4,500	4,500	100.00%
01-408-410	Engr. Insp Svc Due from Dev	151	200	-	0.0%	0.00%	200	200	100.00%
Subtotal for (408) Engineering:		147,916	144,200	146,500		101.60%	151,700	5,200	3.55%
(409) General Government Buildings									
01-409-250	Repairs/ Maintenance Supplies	104	1,000	800	41.7%	80.00%	800	0	0.00%
01-409-361	Utilities - Admin	10,462	14,400	11,000	62.7%	76.39%	12,000	1,000	9.09%
01-409-366	Water/Supplies- Admin	1,277	2,000	1,650	63.1%	82.50%	1,650	0	0.00%
01-409-370	Repair/Maintenance Svcs	8,505	8,000	9,250	96.1%	115.63%	9,250	0	0.00%
01-409-420	Administration Building Exp	2,203	6,000	5,000	18.5%	83.33%	5,000	0	0.00%
01-409-430	Township Garage Exp	9,507	10,000	9,500	73.8%	95.00%	10,000	500	5.26%
01-409-431	PW Garage Utilities	15,678	22,000	18,500	74.5%	84.09%	20,000	1,500	8.11%
01-409-440	Oakbourne Mansion	21,230	26,000	25,000	73.7%	96.15%	25,000	0	0.00%
01-409-445	Gatehouse at Oakbourne	6,887	10,000	5,000	11.1%	50.00%	8,000	3,000	60.00%
01-409-730	Capital Expense - Admin Bldg	18,270	5,000	6,429	128.6%	128.58%	move to Capital Proj.	#VALUE!	100.00%
01-409-735	Capital Expense - PW Garage	12,055	5,000	-	0.0%	0.00%	move to Capital Proj.	#VALUE!	100.00%
01-409-740	Capital Expense - Mansion	22,507	20,000	-	0.0%		move to Capital Proj.	#VALUE!	100.00%
01-409-750	Capital Purchase-Minor Equipment	-	5,000	-	0.0%	0.00%	move to Capital Proj.	#VALUE!	100.00%
Subtotal for (409) General Gov't Bldgs:		128,685	134,400	92,129		68.55%	91,700	-429	-0.47%
(410) Public Safety - Police									
01-410-010	Police Department - Budget V-5	3,429,057	4,165,315	4,165,315	90.0%	100.00%	4,118,078.97	-47,236	-1.13%
01-410-200	Police Building Property Insurance	10,699	11,000	12,147	110.4%	110.43%	13,000	853	7.02%
01-410-310	Police Staffing Study	-		-				0	0.00%
01-410-610	Police Bldg Capital Reserve Account	21,100	21,650	21,650	0.0%	100.00%	22,150	500	2.31%
01-492-200	Debt Service-Police Building	132,000	ended Dec 2023	-	0.0%	0.00%	ended Dec 2023	0	0.00%

General Fund Expenditures

	2023 Actual	2024 Adopted Budget	2024 Year End Projection	YTD % of Budget Used	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
Subtotal (410) Public Safety - Police:	3,592,856	4,197,965	4,199,112		100.03%	4,153,229	-45,883	-1.09%
(411) Public Safety - Fire								
01-411-115 Fire Inspector	330	1,900	1,000			1,200	200	20.00%
01-411-161 Fire Inspector Fica Tax	20	118	62			74	12	20.00%
01-411-162 Fire Inspector Medicare Tax	5	28	15			17	3	20.00%
01-411-163 Fire Inspector UC	3	20	9			20	11	122.22%
01-411-238 Fire Inspector Clothing/Uniforms		2,762	2,653			500	-2,153	-81.15%
01-411-360 Fire Hydrant Rentals	77,589	78,000	77,500	82.6%	99.36%	78,000	500	0.65%
01-411-370 Fire Equip Repair/Maintenance	3,799	1,000	1,000	0.0%	100.00%	1,000	0	0.00%
01-411-420 Fire - Membership/Dues		-	181			200	19	10.50%
01-411-450 Alarm System Contract	1,199	2,700	1,199	44.4%	44.41%	1,250	51	4.25%
01-411-455 Alarm System Contract-PW Garage	2,607	3,000	2,607	70.7%	86.90%	2,800	193	7.40%
01-411-510 Volunteer EMT Credit	-	7,500	6,157	82.1%	82.09%	6,500	343	5.57%
01-411-531 Contribution - WC Borough	108,656	115,695	115,695	100.0%	100.00%	119,591	3,896	3.37%
01-411-532 Contribution - Goshen Fire Co	126,000	152,208	152,208	0.0%	100.00%	163,624	11,416	7.50%
01-411-533 EGoshen Fire - Workers Comp	6,702	7,500	7,500	0.0%	100.00%	7,500	0	0.00%
01-411-534 Good Fellowship Ambulance	46,000	56,000	56,000	100.0%	100.00%	60,068	4,068	7.26%
01-411-535 Firemans Foreign Fire Ins Prem	98,051	100,000	99,184	99.2%	99.18%	100,000	816	0.82%
Subtotal (411) Public Safety -Fire:	470,960	528,430	522,969		98.97%	542,344	19,375	3.70%
(413) Building & Code Enforcement								
01-413-200 BCO - Contracted Services	-	1,000	1,000	0.0%	100.00%	1,000	0	0.00%
01-413-250 Residential Review/Insp Services	91,302	100,000	100,000	77.3%	100.00%	100,000	0	0.00%
01-413-255 Code Enforce/Property Maintenance	-	1,000	1,000	0.0%	100.00%	1,000	0	0.00%
01-413-400 Commercial Review/Insp Services	111,299	75,000	75,000	22.1%	100.00%	75,000	0	0.00%
01-413-451 U&O Permit - Residential Resales	9,376	11,000	10,500	52.9%	95.45%	11,000	500	4.76%
01-413-452 U&O Permit - Commercial Resales	666	1,500	1,500	44.4%	100.00%	1,600	100	6.67%
Subtotal (413) Building & Code Enforcement:	212,643	189,500	189,000		99.74%	189,600	600	0.32%
(414) Planning and Zoning								
01-414-100 Planning/Zoning Wages	650	1,200	525	0.0%	43.75%	600	75	14.29%
01-414-161 PC/Zoning FICA	40	74	74			37	-37	-49.73%
01-414-162 PC/Zoning Medicare	9	17	17			9	-8	-48.82%
01-414-240 Planning/Zoning Gen Expense	6,641	7,500	7,500	45.9%	100.00%	7,500	0	0.00%
01-414-313 Planning Commission Consultants	7,116	5,000	-	0.0%	0.00%	5,000	5,000	100.00%
01-414-461 Supervisor Hearings	-	1,000	1,000	33.0%	100.00%	1,000	0	0.00%
01-414-462 Zoning Hearing Board Hearings	17,356	12,000	12,200	101.6%	101.67%	12,000	-200	-1.64%
01-414-463 Zoning Ordinance Revisions/Consult	1,425	5,000	4,000	18.0%	80.00%	5,000	1,000	25.00%
01-414-465 Advertising - ZHB/PC	5,103	6,000	3,500	31.0%	58.33%	5,000	1,500	42.86%
Subtotal (414) Planning and Zoning:	38,342	37,792	28,816		76.25%	36,146	7,330	25.44%

General Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	YTD % of Budget Used	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<u>(415) Emergency Management</u>									
01-415-310	EM Services	-	150	-	0.0%	0.00%	150	150	100.00%
01-415-320	EM Equipment	-	150	-	0.0%	0.00%	150	150	100.00%
01-415-330	EM Training	-	250	-	0.0%	0.00%	250	250	100.00%
Subtotal (415) Emergency Management:		-	550	-		0.00%	550	550	100.00%
<u>(419) Public Safety - Other</u>									
01-419-100	CC SPCA Contract	1,791	5,600	5,700	101.8%	101.79%	5,700	0	0.00%
01-419-150	Animal Acquisition/Call for Service Fee	49	100	-	0.0%	0.00%	100	100	100.00%
01-419-200	SPCA Stray Boarding	4,735	6,600	14,000	145.8%	212.12%	14,000	0	0.00%
01-419-300	PA Criminal Record Check	418	400	1,400	341.0%	350.00%	500	-900	-64.29%
Subtotal (419) Public Safety - Other:		6,993	12,700	21,100		166.14%	20,300	-800	-3.79%
<u>(430) Public Works Department</u>									
01-430-100	Public Works Director	78,108	98,109	80,000		81.54%	98,880	18,880	23.60%
01-430-110	Public Works Staff	195,192	228,145	195,000			210,000	15,000	7.69%
01-430-115	Public Works PT Roads	4,195	24,810	6,000			2,000	-4,000	-66.67%
01-430-161	FICA	27,407	30,197	27,280			30,144	2,864	10.50%
01-430-162	Medicare Employer	6,410	7,062	6,380			7,050	670	10.50%
01-430-163	PAUC Employer	804	1,150	1,150			1,150	0	0.00%
01-430-180	PW Overtime	2,215	5,500	2,500			3,000	500	20.00%
01-430-210	Office Supplies - PW	307	1,000	800	44.6%	80.00%	1,000	200	25.00%
01-430-215	Garage Computer Svc/Supplies	474	800	800	40.9%	100.00%	2,500	1,700	212.50%
01-430-220	Garage Telephone Svcs	2,352	5,000	2,800	55.5%	56.00%	3,000	200	7.14%
01-430-240	General Expense - Public Works	4,375	3,500	3,500	99.7%	100.00%	3,500	0	0.00%
01-430-241	Uniforms - Public Works	4,417	3,600	3,600	57.8%	100.00%	3,600	0	0.00%
01-430-250	General Supplies - PW	4,138	5,000	5,200	101.2%	104.00%	5,500	300	5.77%
01-430-260	Tool & Equip Purchases - PW	7,325	4,000	4,000	92.5%	100.00%	4,000	0	0.00%
01-430-300	Vehicle Maintenance -PW	33,504	37,000	37,000	55.3%	100.00%	37,000	0	0.00%
01-430-310	PW Vehicle Repair/Ins Claim	4,523		-				0	#DIV/0!
01-430-330	PW Vehicle Operation - FUEL	25,500	30,000	30,000	76.2%	100.00%	30,000	0	0.00%
01-430-370	Tool & Equipment Repair - PW	6,399	3,000	3,300	105.6%	110.00%	3,300	0	0.00%
01-430-371	Tool & Equipment Rental-PW	78	2,000	2,000	0.0%	100.00%	2,000	0	0.00%
01-430-460	PW Continuing Ed (CDL)	1,899	2,000	2,000	76.4%	100.00%	2,000	0	0.00%
Subtotal (430) Public Works Department:		409,622	491,873	413,310		84.03%	449,624	36,314	8.79%
<u>(432) Winter Maintenance</u>									
01-432-110	Winter Maintenance	195	16,000	24,000		150.00%	24,000	0	0.00%
01-432-180	Winter Maintenance OT	1,679	20,000	10,000	48.3%	50.00%	12,000	2,000	20.00%
01-432-250	Snow Removal - Materials	10,599	65,000	50,000	62.8%	76.92%	53,500	3,500	7.00%
01-432-300	Snow Removal - Misc Exp	-		500	0.0%	0.00%	1,000	500	100.00%
Subtotal (432) Winter Maintenance:		12,473	101,000	84,500		83.66%	90,500	6,000	7.10%

General Fund Expenditures

	2023 Actual	2024 Adopted Budget	2024 Year End Projection	YTD % of Budget Used	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<u>(433) Traffic Control</u>								
01-433-301 Street Signs, Lines, Markings	36,848	35,000	35,000	64.5%	100.00%	35,000	0	0.00%
01-433-305 Traffic Signals - Misc Exp	1,613	3,000	2,500	21.0%	83.33%	2,500	0	0.00%
01-433-360 Traffic Signals - Electricity	3,929	4,500	4,200	65.5%	93.33%	4,300	100	2.38%
01-433-370 Traffic Signals - Repairs	26,928	35,000	35,000	82.1%	100.00%	35,000	0	0.00%
01-433-450 Traffic Signals - Contract Svc	2,448	3,500	2,600	0.0%	74.29%	2,700	100	3.85%
Subtotal (433) Traffic Control:	71,766	81,000	79,300		97.90%	79,500	200	0.25%
<u>(434) Street Lighting</u>								
01-434-360 Street Lights - Electricity	1,441	1,800	1,550	62.9%	86.11%	1,600	50	3.23%
Subtotal (434) Street Lighting:	1,441	1,800	1,550		86.11%	1,600	50	3.23%
<u>(436) Storm Sewers and Drains</u>								
01-436-000 Storm Sewers and Drains				0.0%	0.00%		0	0.00%
01-436-450 Drainage	2,998	5,000	5,000	9.7%	100.00%	5,000	0	0.00%
Subtotal (436) Drainage:	2,998	5,000	5,000		100.00%	5,000	0	0.00%
<u>(437) Tools & Machinery</u>								
01-437-370 Tool/Machinery - Maint/Repair	1,802	3,000	3,000	71.2%	100.00%	3,000	0	0.00%
01-437-725 Backhoe Expenses	-	4,000	4,900	121.7%	122.50%	4,000	-900	-18.37%
01-437-740 Major Equipment Purchase	84,412	-	-	0.0%	0.00%	-	0	0.00%
01-437-750 Minor Equip Purchase-PW	-	4,000	4,000	0.0%	100.00%	3,000	-1,000	-25.00%
Subtotal (437) Tools & Machinery:	86,215	11,000	11,900		108.18%	10,000	-1,900	-15.97%
<u>(438) Road & Bridge Maintenance</u>								
01-438-250 Highway Material - Public Work	-	3,500	2,500	16.6%	71.43%	2,500	0	0.00%
01-438-251 Road Repair - Public Works	2,040	1,800	1,800	83.5%	100.00%	2,800	1,000	55.56%
01-438-380 Rental Equipment - Public Work	-	500	500	0.0%	100.00%	500	0	0.00%
01-438-451 PA One Call System	756	1,000	1,000	41.6%	100.00%	1,000	0	0.00%
01-438-452 Satellite Subscription Service	4,392	4,600	4,612	100.3%	100.26%	4,900	288	6.24%
Subtotal (438) Rd & Bridge Maintenance:	7,189	11,400	10,412		91.33%	11,700	1,288	12.37%
<u>(439) Highway Construction</u>								
01-439-100 Street Construction	350,000	375,000	351,920	0.0%	93.85%	350,000	-1,920	-0.55%
01-439-150 Street Construction	144,206	-	-	0.0%	0.00%	-	0	0.00%
01-439-200 Stormwater Repairs				0.0%	0.00%		0	0.00%
Subtotal (439) Highway Construction:	494,206	375,000	351,920		93.85%	350,000	-1,920	-0.55%
<u>(446) Stormwater Management/MS4 Requirements</u>								
01-446-200 NPDES/MS4 Permit	2,500	2,500	2,500	100.0%	100.00%	2,500	0	0.00%
01-446-300 Simplified Stormwater Projects	884	1,920	-			800		

General Fund Expenditures

	2023 Actual	2024 Adopted Budget	2024 Year End Projection	YTD % of Budget Used	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
01-446-371 Thorne Basin Maintenance	-	-	-			5,000		
Subtotal (446) Stormwater Management	3,384	4,420	2,500		56.56%	8,300	5,800	232.00%
(450) Historical Commission								
01-450-000 Historical Commission Expenses	2,720	2,000	2,000	7.5%	100.00%	3,000	1,000	50.00%
01-450-050 Historical Markers/Interpretive Signage		5,000	5,000	0.0%	100.00%	5,000	0	0.00%
01-450-100 Minnaci Property	-		-	0.0%	0.00%		0	0.00%
01-450-200 Huey Property Maintenance	9,500		-	0.0%	0.00%		0	0.00%
Subtotal (450) Historical Commission	12,220	7,000	7,000		100.00%	8,000	1,000	14.29%
(451) Cultural & Recreation Administration								
01-451-000 Park & Recreation Commission	3,729	6,000	3,000	31.2%	50.00%	4,000	1,000	33.33%
01-451-100 Westtown Day	9,789	10,000	10,000	81.0%	100.00%	10,000	0	0.00%
01-451-112 Park & Recreation Admin Staff		30,000	-	0.0%	0.00%	101,000	101,000	100.00%
01-451-161 FICA		1,860	-	-	0.00%	6,727	6,727	100.00%
01-451-162 Medicare Employer		435	-	-	0.00%	1,573	1,573	100.00%
01-451-163 PAUC Employer		100	-	-	0.00%	180	180	100.00%
01-451-180 Park/Rec Employee Overtime						7,500		
01-451-247 Recreation Activities/Programs		10,000	-	0.0%	0.00%	10,000	10,000	100.00%
Subtotal (451) Park & Recreation:	13,517	58,395	13,000		22.26%	140,980	127,980	984.46%
(454) Township Parks								
01-454-110 Park Maint. Employees	98,868	94,484	122,500		129.65%	136,310	13,810	11.27%
01-454-240 General Park Expense	1,515	5,000	5,000	95.1%	100.00%	5,000	0	0.00%
01-454-250 Park Supplies	439	7,000	5,000	29.7%	71.43%	7,000	2,000	40.00%
01-454-251 Special Park Projects	18,731	5,000	-	0.0%	0.00%	5,000	5,000	100.00%
01-454-260 Park Tool & Equip Purchase	-	1,500	1,500	12.2%	100.00%	1,500	0	0.00%
01-454-361 Park Restroom Utilities	-	3,600	800	13.3%	22.22%	2,000	1,200	150.00%
01-454-370 Park Equip Repair & Operat	79	2,000	1,000	16.1%	50.00%	2,000	1,000	100.00%
01-454-373 Park Restroom Maintenance		3,500	1,000	5.7%	28.57%	7,000	6,000	600.00%
01-454-380 Equipment Rental	7,605	6,500	6,500	81.6%	100.00%	6,500	0	0.00%
01-454-450 Parks - Lawn Maintenance	-	2,500	1,200	10.1%	48.00%	2,500	1,300	108.33%
01-454-500 Park Water Usage	-	1,800	-	0.0%	0.00%	2,200	2,200	100.00%
01-454-600 Community Garden - Shared Cost	1,263	3,000	1,850	25.9%	61.67%	1,850	0	0.00%
Subtotal (454) Township Parks:	128,500	135,884	146,350		107.70%	178,860	32,510	22.21%
(456) Libraries								
01-456-000 Libraries	13,943	16,731	16,731	100.0%	100.00%	19,520	2,789	16.67%
Subtotal (456) Libraries:	13,943	16,731	16,731		100.00%	19,520	2,789	16.67%
(460) Community Development								
01-460-100 Environmental Advisory Council	7,007	2,000	2,000	91.4%	100.00%	2,000	0	0.00%

General Fund Expenditures

	2023 Actual	2024 Adopted Budget	2024 Year End Projection	YTD % of Budget Used	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
Subtotal (460) Community Development	7,007	2,000	2,000			2,000	0	0.00%
<u>(461) Conservation of Natural Resources</u>								
01-461-000 Forestry Management	28,025	30,000	30,000	32.2%	100.00%	30,000	0	0.00%
01-461-313 Open Space (Crebilly Eng/Surv/Appraisal)	23,788	-	-			-	0	0.00%
01-461-330 Tyson Park Special Maintenance	1,215	7,500	7,500	36.6%	100.00%	8,500	1,000	13.33%
Subtotal (461) Conservation of Natural Resources:	53,027	37,500	37,500		100.00%	38,500	1,000	2.67%
<u>(462) Community Develop Housing</u>								
01-462-000 Community Development	1,450	1,500	1,500	33.3%	100.00%	1,500	0	0.00%
Subtotal (462) Community Development:	1,450	1,500	1,500		100.00%	1,500	0	0.00%
<u>(471) Debt Service - Principal</u>								
01-471-100 2022 PW F350 & F550 Loan Principal	34,594	35,636	35,636	49.6%	100.00%	36,709	1,073	3.01%
" 2023 International Dump/Plow 67-26	27,459	28,280	28,280	63.5%	100.00%	29,125	845	2.99%
Subtotal (471) Debt Service - Principal	62,053	63,916	63,916		100.00%	65,835	1,919	3.00%
<u>(472) Debt Service - Interest</u>								
01-472-100 2022 PW F350 & F550 Loan Interest	4,650	3,608	3,608	53.7%	100.00%	2,534	-1,074	-29.77%
" 2023 International Dump/Plow 67-26	2,537	1,716	1,716	97.4%	99.98%	871	-845	-49.25%
Subtotal (471) Debt Service - Principal	7,187	5,324	5,324		99.99%	3,405	-1,919	-36.05%
<u>(480) Miscellaneous</u>								
01-480-000 Miscellaneous Expenditures	-	500	500	0.0%	100.00%	500	0	0.00%
01-480-100 Bank Charges	4,364	6,000	4,200	62.4%	70.00%	4,200	0	0.00%
Subtotal (480) Miscellaneous:	4,364	6,500	4,700		72.31%	4,700	0	0.00%
<u>(484) Workers Compensation Insurance</u>								
01-484-354 Workers Compensation Insurance	21,183	23,300	16,864	72.4%	72.38%	20,000	3,136	18.60%
Subtotal (484) Workers Comp Insurance:	21,183	23,300	16,864		72.38%	20,000	3,136	18.60%
<u>(486) Insurance and Benefits</u>								
01-486-100 General Liability Insurance	24,268	26,694	25,449	95.3%	95.33%	26,976	1,527	6.00%
01-486-150 Cyber Liability Insurance	10,692	11,761	10,258			10,873	615	6.00%
01-486-200 Admin Bldg Property Insurance	3,930	4,323	4,462	103.2%	103.22%	4,730	268	6.00%
01-486-210 PW Garage Property Ins	9,751	10,726	11,071	103.2%	103.22%	11,735	664	6.00%
01-486-220 Mansion/Park Property Ins	10,347	11,382	12,359	108.6%	108.59%	13,101	742	6.00%
01-486-230 Traffic Signal Property Ins	3,283	3,611	3,732	103.3%	103.34%	3,956	224	6.00%
01-486-240 Contractor Equip/Debris Remove	1,198	1,318	2,027	153.8%	153.82%	2,149	122	6.00%
01-486-250 Auto Physical Damage Property	7,776	8,554	8,976	104.9%	104.94%	9,515	539	6.00%
01-486-300 Automobile Liability Insurance	7,612	8,373	7,972	95.2%	95.21%	8,451	478	6.00%

General Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	YTD % of Budget Used	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
01-486-310	Auto Insurance Claim/Deductible	7,124	7,836	-	0.0%	0.00%	-	0	0.00%
01-486-320	Property Ins Claim/Deductible	-	-	7,925	0.0%	0.00%	8,717	792	10.00%
01-486-400	Public Officials Liability	12,812	14,093	13,505	95.8%	95.83%	14,316	810	6.00%
01-486-401	Bonds-Treasurer's/Other	2,989	3,288	3,400	67.7%	103.41%	3,604	204	6.00%
Subtotal (486) Insurance & Benefits:		101,782	111,960	111,136		99.26%	118,121	6,985	6.29%
(487) Employee Benefits									
01-487-152	Employee(s) Benefits (Leaves)	137,312	115,000	115,000	99.7%	100.00%	116,000	1,000	0.87%
01-487-153	Insurance (Life,AD&D,LTD,STD)	15,578	21,215	20,000	64.3%	94.27%	23,677	3,677	18.39%
01-487-154	Dental Insurance (Empl)	4,904	5,040	2,000	37.0%	39.68%	5,490	3,490	174.50%
01-487-155	Vision Reimbursement	1,995	4,900	3,000	37.6%	61.22%	4,000	1,000	33.33%
01-487-156	Health/Hospital Insurance	83,505	113,880	110,000	79.8%	96.59%	150,000	40,000	36.36%
01-487-157	HRA - PrimePay	23,592	32,000	28,000	65.5%	87.50%	33,000	5,000	17.86%
01-487-158	HRA Plan Fees	1,729	1,750	1,750	83.2%	100.00%	1,800	50	2.86%
01-487-159	Healthcare Reimbursement	12,839	-	-	0.0%	0.00%	not needed in 2025		
01-487-160	State Aid Pension Contribution	55,614	88,000	100,991	23.1%	114.76%	105,000	4,009	3.97%
01-487-161	Cell Phone Reimbursement	580	800	1,690	176.3%	211.25%	2,000	310	18.34%
01-487-500	On-Lot Staff Insurance	1,303	500	830	143.5%	166.00%	850	20	2.41%
Subtotal (487) Employee Benefits:		338,951	383,085	383,261		100.05%	441,817	58,556	15.28%
(491) Refunds of Prior Year Revenues									
01-491-010	RE Tax Refund	512	2,500	3,503	140.1%	140.09%	2,500	-1,003	-28.63%
01-491-013	Reimbursable Tax Payments	11,603	12,000	12,000	97.8%	100.00%	12,000	0	0.00%
01-491-090	State Aid-Pension Excess	1,899	-	27,670	0.0%	0.00%	-	-27,670	-100.00%
01-491-100	Miscellaneous Reimbursement	1,870	1,500	3,495	125.0%	124.93%	1,500	-374	-19.96%
01-491-200	Prior Year Adjusting Entry	542	-	637	0.0%	0.00%	-	-637	-100.00%
Subtotal (491) Refunds of Prior Yr Revenues:		16,426	16,000	47,304		295.64%	16,000	-31,304	-66.18%
(492) Interfund Operating Transfers									
01-492-019	Transfer to ARPA Fund	-	-	-	0.0%	0.00%	-	0	0.00%
01-492-020	Transfer to Capital Projects	-	-	-	0.0%	0.00%	-	0	0.00%
01-492-030	Transfer to Capital Reserve	180,000	180,000	180,000	83.3%	100.00%	240,000	60,000	33.33%
01-492-035	Transfer to Capital Future Reserve	-	50,000	50,000	0.0%	100.00%	50,000	0	0.00%
01-492-215	Transfer to Debt Svc/OBP Series 2022	264,000	264,000	264,000			264,000		
01-492-300	Transfer to Debt Svc /Series 2021	126,000	126,000	126,000	83.3%	100.00%	126,000	0	0.00%
01-492-400	Transfer to Capital Repl Reserve	-	25,000	25,000	-	\$ 1.00	\$ -	-25,000	-100.00%
Subtotal (492) Interfund Operating Transfers:		570,000	645,001	645,000		100.00%	680,000	35,000	5.43%
Total General Fund Expenditures		7,760,203	8,650,041	8,406,233		75.34%	8,732,670	326,438	3.88%

General Fund Expenditures

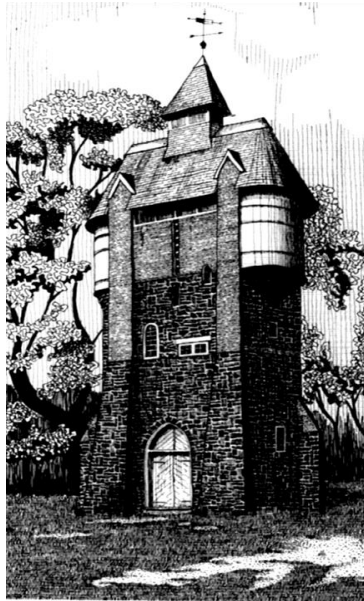
	2023 Actual	2024 Adopted Budget	2024 Year End Projection	YTD % of Budget Used	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
Total GENERAL FUND Revenues/Fund Balance Approj	8,611,082	8,650,040	8,316,582		96.15%	8,253,197	(63,385)	-0.76%
Total GENERAL FUND Expenditures:	7,760,202	8,650,040	8,406,233		97.18%	8,732,670	326,438	3.88%
Total GENERAL FUND Balance	850,880	0	(89,651)			(479,474)		

Projected General Fund Year End Cash Balance

7,400,599

6,921,125

WESTTOWN TOWNSHIP
2025 Open Space Fund Draft Budget



11/11/2024

Open Space Revenues and Expenditures

	2023 Actual	2024 Adopted	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<u>(301) Real Property Tax</u>						
04-301-110 RE Taxes - Electoral (0.42 mils)	169,548	336,000	339,096	339,000	3,000	0.89%
04-301-400 RE Taxes - Delinquent		500	1,000	1,000	500	100.00%
04-301-600 Interim Tax - Open Space	1,036	1,000	600	600	-400	-40.00%
Subtotal (301) Real Property Tax	170,584	337,500	340,696	340,600	340,600	0.92%
<u>(310) Act 511 Taxes</u>						
04-310-100 RE Transfer Tax (For Crebilly Sale Only)		103,049	0	103,049	0	0.00%
04-310-210 EIT Taxes - Electoral (0.08%)	155,087	404,600	377,450	412,000	7,400	1.83%
Subtotal (310) RE Tax	155,087	507,649	377,450	515,049	515,049	1.46%
<u>(341) Interest Earnings</u>						
04-341-000 Interest Earnings	3,432	40,000	14,500	18,000	-22,000	-55.00%
Subtotal (301) RE Tax	3,432	40,000	14,500	18,000	18,000	-55.00%
<u>(392) Interfund Transfers</u>						
04-392-150 Transfer from Bond Proceeds			360,000			
Subtotal (393) Proceeds of Long Term Debt	0	0	360,000	0		
Total Open Space Fund Revenues	329,103	24,136,249	1,092,646	873,649	(218,997)	-20.04%

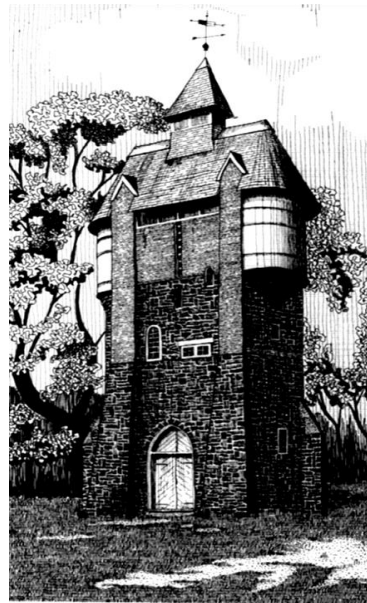
Open Space Revenues and Expenditures

	2023 Actual	2024 Adopted	2024 Year End Projection	2025 Proposed Budget
<i>Open Space Fund Expenditures</i>				
<u>(403) Tax Collection</u>				
04-403-310 Open Space EIT Tax Commission	1,922	4,046	4,046	4,200
Subtotal (403) Tax Collection	1,922	4,046	4,046	4,200
<u>(404) Legal Fees</u>				
04-404-451 Open Space Legal Fees	0	0	5,000	1,500
Subtotal (403) Tax Collection	0	0	5,000	1,500
<u>(411) Volunteer Fire/EMT Credit</u>				
04-411-510 Volunteer Fire/EMT Credit	0	0	369	400
Subtotal (403) Tax Collection	0	0	369	400
<u>(450) Open Space Repairs/Maint./Improvements</u>				
04-450-313 Engineering Planning		0	0	125,000
04-450-370 Repairs, Maint. Improvements	0	50,000		262,800
Subtotal (461) Conservation of Natural Resource	0	50,000	0	387,800
<u>(461) Conservation of Natural Resources</u>				
04-461-310 Conservation Prof Services	121,000	0	0	
04-461-700 Land Acquisition	0	20,815,797	500,000	0
Subtotal (461) Conservation of Natural Resource	121,000	20,815,797	500,000	0
<u>(471) Debt Principal</u>				
04-471-000 Debt Principal (For Bridge Loan & Interest below)				0
04-471-100 Crebilly Farm Family Assoc Loan Principi	180,000	1,771,812	180,000	0

Open Space Revenues and Expenditures

	2023 Actual	2024 Adopted	2024 Year End Projection	2025 Proposed Budget
Subtotal (471) Debt Principal	180,000	1,771,812	180,000	0
<u>(475) Debt Service</u>				
04-475-000 Fiscal Agent Fees		75,000	0	0
Subtotal (472) Debt Interest	0	75,000	0	0
<u>(491) Refunds of Prior Year Revenues</u>				
04-491-010 Open Space RE Tax Refund	415	0	111	200
Subtotal (472) Debt Interest	415	0		200
<u>(492) Interfund Operating Transfers</u>				
01-492-010 Transfer to General Fund				
04-492-023 Transfer to Debt Svc/Series 2024		248,400	270,900	579,600
Subtotal (492) Interfund Operating Transfers	0	248,400	270,900	579,600
Total Open Space Fund Expenditures:	303,336	22,915,055	955,315	972,200
Total Open Space Fund Revenue	329,103	24,136,249	1,092,646	873,649
Total Open Space Fund Expenditures	303,336	22,915,055	955,315	972,200
Total Open Space Fund Balance	25,767	1,221,194	137,331	(98,551)
Projected General Fund Year End Cash Balance			163,098	64,547

WESTTOWN TOWNSHIP
2025 Sewer Fund Draft Budget



11/11/2024

Sewer Fund Revenues

	2022 Actual	2023 Actual	2024 Budget	2024 Year End Projection	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
Beginning Cash Balance	2,244,758			2,044,237		1,232,997		
<u>(341) Interest Earnings</u>								
08-341-000 Interest Earnings	3,705	13,574	50,000	84,000	168.00%	50,000	-34,000	-40.48%
08-341-106 PLGIT Interest (WW)		44,237	72,000	102,000		60,000		
08-341-107 Interest on Developer Reimbursements		0	0	0		0	0	0.00%
Subtotal (341) Interest Earnings	3,705	57,811	122,000	186,000	152.46%	110,000	-76,000	-40.86%
<u>(361) Twp Sales/Charges for Service</u>								
08-361-601 UB Returned Check Fee	105	70	70	70	100.00%	70	0	0.00%
Subtotal (361) Twp Sales/Charges for Service	105	70	70	70	100.00%	70	0	0.00%
<u>(364) Sanitation/Sewage Charges</u>								
08-364-110 Sewage Tapping Fee /WCC	-	0	0	0	0.00%	0	0	0.00%
08-364-111 Sewage Tapping Fee/ W.Goshen	63,283	3,164	0	0	0.00%	0	0	0.00%
08-364-120 Sewer User Fees Not Metered	2,478,237	2,479,971	2,483,280	2,482,000	99.95%	2,483,280	1,280	0.05%
08-364-122 Sewer Fees-Club Swim Pool	1,640	1,640	1,640	1,640	100.00%	1,640	0	0.00%
08-364-123 Sewer Fees-Pool Club House	1,640	1,640	1,640	1,640	100.00%	1,640	0	0.00%
08-364-124 Commercial Sewer Fees Metered	294,167	307,364	290,000	290,000	100.00%	291,000	1,000	0.34%
08-364-125 Westtown Sch Meter Usage	104,614	107,212	102,000	120,000	117.65%	120,000	0	0.00%
08-364-130 Admin Fee WT Sch Pump Station	1,200	1,200	1,200	1,200	100.00%	1,200	0	0.00%
08-364-135 Thornbury Twp CC Maint Fee	1,600	1,600	1,600	1,600	100.00%	1,600	0	0.00%
08-364-500 Delinquent Sewer Collections	55,494	50,496	45,000	42,000	93.33%	42,000	0	0.00%
Subtotal (364) Sanitation	3,001,875	2,954,286	2,926,360	2,940,080	100.47%	2,942,360	2,280	0.08%
<u>(380) Miscellaneous Revenue</u>								
08-380-000 Misc Revenue	0	8,570	0	0	0.00%	0	0	0.00%
Subtotal (390) Misc Revenue	0	8,570	0	0	0.00%	0	0	0.00%
<u>(395) Refunds & Reimbursements</u>								
08-395-100 Miscellaneous Refunds	0	0	250	0	0.00%	50	50	100.00%
08-395-200 Miscellaneous Reimbursement	0	0	250	0	0.00%	50	50	100.00%
08-395-700 Developers Reimbursements	0	0	250	0	0.00%	50	50	100.00%
Subtotal (395) Refunds & Reimbursements:	0	0	750	0	0.00%	150	150	100.00%
399 Reserve Appropriation			1,002,890			0		
Total Sewer Revenue	3,005,685	3,020,771	4,052,070	3,126,150	58.00%	3,052,580	-73,570	-2.35%

Sewer Fund Expenditures

	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 Year End Projection	YTD % Budget Used	Projected % of Budget Used Y/F	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
(401) Executive									
08-401-000	0	302	500	500	0.00%	100.00%	500	0	0.00%
08-401-100	132,177	126,169	146,557	140,000	0		152,076	12,076	8.63%
08-401-161	8,151	7,774	9,087	8,680	0		9,429	749	8.63%
08-401-162	1,906	1,818	2,125	2,030	0		2,205	175	8.63%
08-401-163	764	183	250	180	0		180	0	0.00%
08-401-210	378	398	500	650	0.00%	130.00%	500	-150	-23.08%
08-401-241	1,245	562	1,500	750	0.00%	50.00%	1,500	750	100.00%
08-401-341	0	0	0	0	0.00%	0.00%	0	0	0.00%
08-401-342	0	0	0	0	0.00%	0.00%	0	0	0.00%
Subtotal (401) Executive:	144,621	137,205	160,519	152,790	64.12%	95.19%	166,390	13,600	8.90%
(404) Legal Services									
08-404-310	0	0	1,000	500	0.00%	50.00%	500	0	0.00%
08-404-314	0	0	1,000	500	0.00%	50.00%	500	0	0.00%
08-404-500	830	586	1,100	2,929	0.00%	266.27%	2,400	-529	-18.06%
Subtotal (404) Legal Services:	830	586	3,100	3,929	94.50%	126.74%	3,400	-529	-13.46%
(406) General Government Admin									
08-406-100	2,229	764	2,500	1,660	0.00%	66.39%	2,500	840	50.63%
08-406-200	1,000	1,000	3,000	3,000	0.00%	100.00%	3,000	0	0.00%
08-406-225	660	715	725	749	0.00%	103.31%	800	51	6.81%
08-406-360	8,773	10,377	10,000	11,000	0.00%	110.00%	12,000	1,000	9.09%
08-406-500	165	165	175	165	0.00%	94.29%	175	10	6.06%
08-406-800	373	300	380	300	0.00%	78.95%	300	0	0.00%
Subtotal (406) General Govt Admin:	13,201	13,321	16,780	16,874	71.45%	100.56%	18,775	1,901	11.27%
(407) Networking Services									
08-407-215	185	0	200	200	0.00%	100.00%	200	0	0.00%
Subtotal (407) Networking Services	185	0	200	200	53.00%	100.00%	200	0	0.00%
(408) Engineering									
08-408-000	0	0	1,000	500	0.00%	50.00%	1,000	500	100.00%
08-408-100	0	0	0	0	0.00%	0.00%	25,000	25,000	100.00%
08-408-150	0	0	0	0	0.00%	0.00%	0	0	0.00%
08-408-313	1,406	2,342	8,000	2,500	0.00%	31.25%	6,000	3,500	140.00%
08-408-314	0	0	5,000	2,500	0.00%	50.00%	2,500	0	0.00%
08-408-400	0	566	0	0	0.00%	0.00%	500	500	100.00%
Subtotal (408) Engineering:	1,406	2,908	14,000	5,500	15.05%	39.29%	35,000	29,500	536.36%
(429) Wastewater Collection/Treatment									
08-429-100	181,152	146,542	199,749	165,000	0.00%	82.60%	188,774	23,774	14.41%
08-429-161	12,813	10,913	12,694	10,605	0.00%	83.54%	12,014	1,409	13.29%
08-429-162	2,997	2,552	2,969	2,500	0.00%	84.21%	2,810	310	12.39%
08-429-163	838	293	300	200	0.00%	66.67%	300	100	50.00%
08-429-172	8,144	8,753	11,300	9,400	0.00%	83.19%	11,000	1,600	17.02%
08-429-176	13,869	15,802	15,600	14,000	0.00%	89.74%	16,000	2,000	14.29%
08-429-177	1,639	2,616	2,600	2,600	0.00%	100.00%	3,000	400	15.38%
08-429-180	3,471	4,197	5,000	6,000	0.00%	120.00%	5,000	-1,000	-16.67%
08-429-240	7,611	8,247	8,000	10,000	0.00%	125.00%	10,000	0	0.00%

Payable to West Goshen

Sewer Fund Expenditures

		2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 Year End Projection	YTD % Budget Used	Projected % of Budget Used Y / F	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
08-429-244	WW Supplies - WCC	23,379	6,683	6,000	7,000	0.00%	116.67%	8,000	1,000	14.29%
08-429-245	WW Supplies - Kirkwood Pump Station	0	93	500	500	0.00%	100.00%	500	0	0.00%
08-429-246	WW Supplies - Pleasant Gr Pump Station	0	221	1,000	1,000	0.00%	100.00%	1,000	0	0.00%
08-429-247	WW Supplies - Rustin Pump Station	0	404	1,000	1,000	0.00%	100.00%	1,000	0	0.00%
08-429-251	WW Supplies - WG	1,833	946	1,000	1,000	0.00%	100.00%	1,000	0	0.00%
08-429-260	WW Tool Purchases	0	0	500	500	0.00%	100.00%	500	0	0.00%
08-429-261	WW Tool/Equipment Rental	0	0	500	500	0.00%	100.00%	500	0	0.00%
08-429-320	WW Telephone	580	582	650	650	0.00%	100.00%	650	0	0.00%
08-429-345	Chapter 94 Report	8,736	3,694	10,500	10,500	0.00%	100.00%	11,400	900	8.57%
08-429-360	WW Utilities - WCC	46,394	48,551	54,000	54,000	0.00%	100.00%	55,000	1,000	1.85%
08-429-361	Utilities - Pleasant Grv Pump Station	10,537	10,626	12,000	15,900	0.00%	132.50%	16,000	100	0.63%
08-429-362	Utilities-Trellis Lane	2,571	2,690	3,300	3,000	0.00%	90.91%	3,300	300	10.00%
08-429-363	Utilities-Sage Lane	2,084	2,083	2,700	2,400	0.00%	88.89%	2,700	300	12.50%
08-429-364	Utilities-Ltl Shiloh Rd	366	380	450	374	0.00%	83.11%	400	26	6.95%
08-429-365	Utilities-ArborView Pump Station	2,725	2,589	3,300	2,800	0.00%	84.85%	3,000	200	7.14%
08-429-366	Utilities-Kirkwood Pump Station	3,272	3,285	4,100	4,000	0.00%	97.56%	4,200	200	5.00%
08-429-367	Utilities-Thorne @ Maple	366	380	450	350	0.00%	77.78%	450	100	28.57%
08-429-368	Utilities-Rustin PS	4,158	4,234	5,600	5,300	0.00%	94.64%	5,600	300	5.66%
08-429-373	Treatment - WG (Goose Creek)	299,222	315,856	375,000	327,000	0.00%	87.20%	360,000	33,000	10.09%
08-429-374	Equipment Repair - WCC	33,420	14,638	45,000	25,000	0.00%	55.56%	45,000	20,000	80.00%
08-429-375	Equipment Repair - WG	6,050	0	5,000	2,000	0.00%	40.00%	5,000	3,000	150.00%
08-429-376	Operation & Maintenance - WCC	123,574	100,556	106,500	115,000	0.00%	107.98%	115,000	0	0.00%
08-429-377	Operation & Maintenance - WG	12,451	13,282	15,000	15,000	0.00%	100.00%	15,000	0	0.00%
08-429-378	Op & Maint - Pleasant Grove PS	30,459	36,741	15,000	58,000	0.00%	386.67%	30,000	-28,000	-48.28%
08-429-379	Op & Maint - Rustin PS	13,598	14,838	12,000	14,000	0.00%	116.67%	14,500	500	3.57%
08-429-380	Ashbridge Pump Station(WG)	0	5,485	2,500	2,500	0.00%	100.00%	2,500	0	0.00%
08-429-381	Op & Maint - ArborView PS	1,174	1,365	1,500	1,000	0.00%	66.67%	1,500	500	50.00%
08-429-382	Op & Maint - Kirkwood PS	2,378	7,063	5,000	7,500	0.00%	150.00%	6,000	-1,500	-20.00%
08-429-450	Alarm System Monitoring - WCC	18,789	18,789	20,000	18,789	0.00%	93.95%	20,000	1,211	6.45%
08-429-451	Alarm System Monitoring - WG	10,052	10,052	10,000	10,052	0.00%	100.52%	11,000	948	9.43%
08-429-452	Sludge Hauling Contract	48,245	47,424	61,178	63,548	0.00%	103.87%	61,178	-2,370	-3.73%
08-429-455	Sewer Line Flush/Televise	304	0	75,000	60,000	0.00%	80.00%	55,000	75,000	-8.33%
08-429-600	W.Goshen Sewer Capital Costs	13,986	34,133	26,289	26,289	0.00%	100.00%	moved to Cap. Projects	#VALUE!	100.00%
08-429-750	Equipment Purchase - WCC	22	0	2,000	419	0.00%	20.95%	2,000	1,581	377.33%
08-429-750	F-450 Utility Truck WWTP	0	61,649	83,000	71,945	0.00%	86.68%	0	-71,945	-100.00%
08-429-750	Jet Trailer (used from EGT)	0	43,500	0	0	0.00%	0.00%	0	0	0.00%
08-429-751	Equipment Purchase - WG	0	0	0	0	0.00%	0.00%	0	0	0.00%
Subtotal (429) WW Collection/Treatment:		953,264	1,012,726	1,225,729	1,149,121	64.27%	93.75%	1,107,776	-41,345	-3.60%
(480) Miscellaneous										
08-480-100	Miscellaneous Expenses	0	8,570	0	0	0.00%	0.00%	0	0	0.00%
08-480-110	Bank Charges	0	13	0	523	0.00%	0.00%	1,000	477	91.20%
Subtotal (480) Miscellaneous:		0	8,583	0	523	0.00%	0.00%	1,000	477	91.20%
(484) Workers Compensation Insurance										
08-484-100	Workers Compensation	11,653	7,061	7,770	5,621	0.00%	72.34%	8,000	2,379	42.32%
Subtotal (484) Workers Compensation Ins:		11,653	7,061	7,770	5,621	72.34%	72.34%	8,000	2,379	42.32%
(486) Insurance and Benefits										
08-486-100	WW General Liability Insurance	17,358	19,067	20,974	19,995	0.00%	95.33%	22,995	2,999	15.00%
08-486-200	WW Property Insurance	5,711	6,359	6,995	7,219	0.00%	103.20%	8,302	1,083	15.00%

Sewer Fund Expenditures

	2022 ACTUAL	2023 Actual	2024 Adopted Budget	2024 Year End Projection	YTD % Budget Used	Projected % of Budget Used Y/F	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
08-486-300 WW Automobile Liability	4,346	5,075	5,582	5,315	0.00%	95.21%	6,112	797	15.00%
08-486-400 WW Public Officials Liability	7,818	8,541	9,395	9,004	0.00%	95.83%	10,354	1,351	15.00%
Subtotal (486) Insurance & Benefits:	35,233	39,042	42,947	41,533	96.71%	96.71%	47,763	6,230	15.00%
(487) Employee Benefits									
08-487-153 Insurance (Life,AD&D,LTD,STD)	7,755	7,599	8,500	7,200	0.00%	84.71%	8,266	1,066	14.81%
08-487-154 Dental Insurance (Empl)	875	922	1,000	2,000	0.00%	200.00%	2,000	0	0.00%
08-487-155 Vision Reimbursement	1,485	1,364	1,925	1,500	0.00%	77.92%	1,925	425	28.33%
08-487-156 Health/Hospitalization Insurance	41,485	58,753	70,000	51,000	0.00%	72.86%	57,486	6,486	12.72%
Subtotal (487) Employee Benefits:	51,601	68,638	81,425	61,700	57.39%	75.78%	69,677	7,977	12.93%
(492) Interfund Operating Transfers									
08-492-100 Transfer to Debt Svc/GO Series 2021 (2012)	360,000	300,000	294,000	294,000	0.00%	100.00%	294,000	0	0.00%
08-492-180 Transfer To Capital Projects	0	0	1,182,000	1,182,000	0.00%	100.00%	45,000		
08-492-200 Transfer to Sewer Capital Reserve	360,000	360,000	360,000	360,000	0.00%	100.00%	588,000	228,000	63.33%
08-492-300 Transfer to Debt Svc/GO Series 2021 (2016)	663,600	663,600	663,600	663,600	0.00%	100.00%	663,600	0	0.00%
Subtotal (492) Interfund Operating Transfers:	1,383,600	1,323,600	2,499,600	2,499,600	39.53%	100.00%	1,590,600	-909,000	-36.37%
Total Sewer Fund Expenses	2,595,594	2,615,022	4,052,070	3,937,391	49.12%	97.17%	3,048,580	-888,810	-22.57%
Total SEWER FUND Revenues:	3,005,685	3,020,771	4,052,070	3,126,150	58.00%	102.10%	3,052,580	-73,570	-2.35%
Total SEWER FUND Expenditures:	2,595,594	2,615,022	4,052,070	3,937,391	49.12%	139.22%	3,048,580	-888,810	-22.57%
Total SEWER FUND Fund Balance	410,091	405,750	0	(811,241)			4,000		
Sewer Fund Projected Year End Cash Balance				1,232,997			1,236,997		

WESTTOWN TOWNSHIP
2025 Refuse Fund Draft Budget



11/11/2024

Refuse Fund Revenues

	2022 Actual	2023 Actual	2024 Budget	2024 Year End Projection	YTD % of Budget Rec'd	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024 -2025
Refuse Beginning Cash Balance	664,939		780,939	699,077			558,004		
<u>(355) State Shared Revenues</u>									
09-355-020 DER Grant - Recycling	24,011	17,408	10,000	16,073	160.73%	161%	10,000	-6,073	-37.78%
Subtotal State Revenue	24,011	17,408	10,000	16,073	68.80%	161%	10,000	-6,073	-37.78%
<u>(364) Sanitation/Trash/Recycling Fee</u>									
09-364-300 Solid Waste Collection	1,051,415	1,310,630	1,310,000	1,315,000	75.76%	100%	1,540,540	225,540	17.15%
09-364-400 Delinquent UB Collections	23,780	21,641	19,000	17,000	66.69%	89%	17,000	0	0.00%
Subtotal (364) Trash/Recycling:	1,075,196	1,332,271	1,329,000	1,332,000	94.06%	100%	1,557,540	225,540	16.93%
<u>(395) Reimbursements</u>									
09-395-205 Hazard Waste Reimburse	1,563	0	1,500	4,047	269.80%	270%	1,500	-2,547	-62.94%
Subtotal Reimbursements	1,563	0	1,500	4,047	202.26%	270%	1,500	-2,547	-62.94%
<u>(399) FUND BALANCE</u>									
		81,862	208,458						
Total Refuse Revenue	1,100,770	1,431,542	1,548,958	1,352,120	66.19%	124%	1,569,040	216,920	16.04%

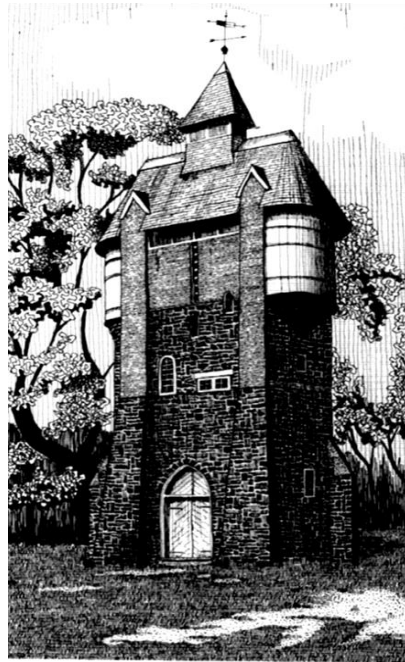
Refuse Fund Expenditures

	2022 Actual	2023 Actual	2024 Budget	2024 Year End Projection	YTD % Budget Used	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
(401) Refuse Wages									
09-401-100 Administration Refuse Payroll	107,239	112,546	125,187	113,000	68.84%	90.26%	117,520	4,520	4.00%
09-401-161 FICA	6,610	6,926	7,762	7,006			7,286	280	4.00%
09-401-162 MEDICARE EMPLOYER	1,546	1,620	1,815	1,639			1,704	66	4.00%
09-401-163 PAUC EMPLOYER	684	168	250	250	53.37%	100.00%	250	0	0.00%
Subtotal (401-487) Wages	116,079	121,261	135,014	121,895	68.77%	90.28%	126,760	4,866	3.99%
(404) Solicitor									
09-404-500 Delinquent Collection Legal Fees	830	586	900	2,929	325.50%	325.44%	1,500	-1,429	-48.79%
Subtotal (404) Solicitor	830	586	900	2,929	325.50%	325.44%	1,500	-1,429	-48.79%
(406) General Government Administration									
09-406-360 Municipality Credit Card Fees	8,773	10,378	10,000	11,000	81.92%	110.00%	11,500	500	4.55%
Subtotal (406) Gen Gov't Admin	8,773	10,378	10,000	11,000	81.92%	110.00%	11,500	500	4.55%
(426) Recycling									
09-426-100 Recycling - Special Projects	7,622	7,923	8,000	8,000	68.26%	100%	8,250	250	3.13%
Subtotal (426) Recycling:	7,622	7,923	8,000	8,000	68.26%	100%	8,250	250	3.13%
(427) Solid Waste Collect/Disposal									
09-427-100 Solid Waste Collect/Contracted	564,017	1,027,342	1,088,061	1,088,061	74.38%	100.00%	1,175,106	87,045	8.00%
09-427-120 Solid Waste Tipping Fees	255,428	237,495	265,000	302,500	84.28%	114.15%	312,000	9,500	3.14%
09-427-140 Solid Waste Collection/Gen	378	398	400	408	101.94%	102.00%	600	192	47.06%
09-427-150 Solid Waste UB & Postage	5,777	6,548	6,500	6,900	80.93%	106.15%	7,000	100	1.45%
09-427-300 Trash Service Credits		(8,550)		(48,500)				48,500	-100.00%
Subtotal (427) Solid Waste:	825,599	1,263,233	1,359,961	1,349,369	72.78%	99.22%	1,494,706	145,337	10.77%
(484) Workers Compensation Insurance									
09-484-100 Workers Compensation	10,363	6,536	7,200	5,621			6,183	562	10.00%
Subtotal (484) Workers Compensation:	10,363	6,536	7,200	5,621			6,183		
(487) Employee Benefits									
09-487-153 Life, AD&D, LTD, STD Insurance	2,676	2,478	2,850	2,850	71.51%	100.00%	3,200	350	12.28%
09-487-154 Dental Insurance		366	750	733			750	17	2.32%
09-487-155 Vision Reimbursement	262	640	650	400			650	250	62.50%
09-487-156 Health/Hospitalization insurance	12,567	18,141	23,633	20,772	65.83%	87.89%	23,000	2,228	10.73%
Subtotal (487) Employee Benefits:	15,506	21,625	27,883	24,755	64.85%	89%	27,600	2,845	11.49%
Total Solid Waste Collection Expenses	984,771	1,431,542	1,548,958	1,493,193	72.50%	96.40%	1,676,499	183,307	12.28%

Refuse Fund Expenditures

	2022 Actual	2023 Actual	2024 Budget	2024 Year End Projection	YTD % Budget Used	Projected % of Budget Used Y/E	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
Total Solid Waste Revenue	1,100,770	1,431,542	1,548,958	1,352,120	93.72%	87.29%	1,569,040	216,920	16.04%
Total Solid Waste Expenses	984,771	1,431,542	1,548,958	1,493,193	146.25%	96.40%	1,676,499	183,307	12.28%
Total Solid Waste Fund Balance	116,000	-	0	(141,073)			(107,459)		
Refuse Fund Projected Year End Cash Balance				558,004			450,545		

WESTTOWN TOWNSHIP
2025 Liquid Fuels Fund Adopted Budget



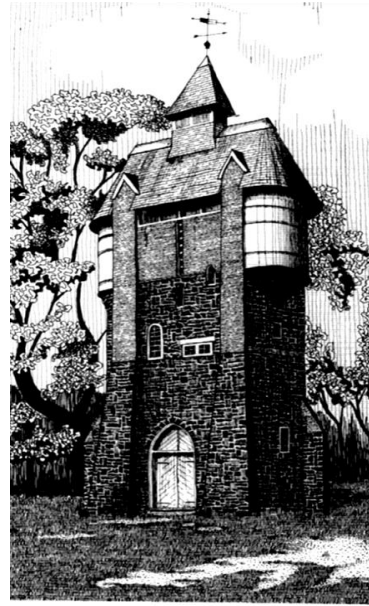
11/11/2024

**State Highway Aid Fund
Revenues and Expenditures**

	2022 Actual	2023 Actual	2024 Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
BEGINNING BALANCE				4,480	3,609		
<u>State Highway Aid Fund Revenue</u>							
(341) Interest Earnings							
35-341-000 Interest Earnings	81	1,127	5,000	6,000	7,000	1,000	16.67%
(355) State Shared Revenues							
35-355-000 Liquid Fuels	361,019	373,267	375,000	371,049	363,738	-7,311	-1.97%
35-355-060 Turnback Allocation	7,080	7,080	7,080	7,080	7,080	0	0.00%
(399) State Highway Aid Fund Balance	94,827	58,526	2,920	1,371	3,600		
Total Highway Aid Fund Revenue	463,007	440,000	390,000	385,500	381,418	-4,082	-1.06%
<u>State Highway Aid Fund Expenditures</u>							
(439) Highway Construction							
35-439-610 Street Construction	368,180	440,000	390,000	385,000	381,000	-4,000	-1.04%
Subtotal (439) Highway Construction:	368,180	440,000	390,000	385,000	381,000	-4,000	-1.04%
Total Highway Aid Fund Expenditures:	368,180	440,000	390,000	385,000	381,000	-4,000	-1.04%
Total HIGHWAY AID FUND Revenue	463,007	440,000	390,000	385,500	381,418	-4,082	-1.06%
Total HIGHWAY AID FUND Expenditures	368,180	440,000	390,000	385,000	381,000	-4,000	-1.04%
Total HIGHWAY AID FUND Fund Balance	94,827	0	0	500	418		
Liquid Fuel Fund Projected Year End Cash Balance				3,609	427		

WESTTOWN TOWNSHIP

2025 Debt Service Fund Draft Budget



11/11/2024

Debt Service Revenues

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
Beginning Balance	574,876			702,332	851,872		
(341) Interest Earnings							
23-341-100 Series 2012 (2004 WEGO)	181	382	0	0	0	0	0.00%
23-341-500 Series 2012 (2005 Sewer)	306	1,618	2,000	500	500	0	0.00%
23-341-600 Series 2016 (2006 Sewer Expansion)	613	3,342	4,000	24,000	24,000	0	0.00%
23-341-720 Series 2022 (OBP Master Plan)	0	702	1,500	7,000	7,000	0	0.00%
23-341-740 Series 2024-A (Open Space)			500	1,200	2,000	800	66.67%
23-341-741 Series 2024-B (Open Space)				0	200	200	100.00%
Subtotal (341) Interest Earnings	1,099	6,045	8,000	32,700	33,700	1,000	3.06%
(360) Debt Service Revenue							
23-360-000 E.Goshen-WEGO Debt Svc Pymt	122,500	124,701	0	0	0	0	0.00%
Subtotal (360) Debt Svc Revenue	122,500	124,701	0	0	0	0	0.00%
(392) Interfund Transfers							
23-392-000 Transfer from Fund Balance							
23-392-010 General Fund DS GO2021 (GO12/2004 WEGC)	144,000	132,000	0	0	0	0	0.00%
23-392-015 General Fund DS GO Series 2022 (OBP)	110,000	264,000	264,000	264,000	264,000	0	0.00%
23-392-030 General Fund DS GO Series 2021	180,000	126,000	126,000	126,000	126,000	0	0.00%
23-392-040 Open Space Fund DS GO Series 2024-A			248,400	248,400	489,600	241,200	97.10%
Open Space Fund DS GO Series 2024-B					112,500		
23-392-080 Sewer Fund DS GO Series 2021	1,023,600	963,600	957,600	957,600	957,600	0	0.00%
Subtotal (492) Interfund Transfers	1,457,600	1,485,600	1,596,000	1,596,000	1,949,700	353,700	22.16%
Total Debt Service Revenue	1,581,199	1,616,347	1,604,000	1,628,700	1,983,400	354,700	21.78%

Debt Service Expenditures

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
(471) Debt Principal							
23-471-700 GO Bond 2021 Principal	1,190,000	1,210,000	975,000	975,000	1,005,000	30,000	3.08%
23-471-720 GO Bond 2022 Principal			130,000	130,000	135,000	5,000	3.85%
23-471-740 GO Bond 2024-A Principal					130,000	130,000	100.00%
23-471-741 GO Bond 2024-B Principal						0	0.00%
Subtotal (471) Debt Principal	1,190,000	1,210,000	1,105,000	1,105,000	1,270,000	165,000	14.93%
(472) Debt Interest							
23-472-700 GO Bond 2021 Interest	231,500	207,700	171,400	171,400	142,150	-29,250	-17.07%
23-472-720 GO Bond 2022 Interest	57,653	143,138	143,138	143,138	137,938	-5,201	-3.63%
23-472-740 GO Bond 2024-A Interest				58,409	368,900		
23-472-741 GO Bond 2024-B Interest					112,648		
Subtotal (472) Debt Interest	289,153	350,838	314,538	372,947	761,635	388,688	104.22%
(475) Miscellaneous/Fiscal Agent Fees							
23-475-400 Fiscal Agent Fees - GO2021	500	500	500	500	500	0	0.00%
23-475-720 Fiscal Agent Fees - GO2022		700	700	713	700	-13	-1.82%
23-475-740 Fiscal Agent Fees - GO2024-A					650		
23-475-741 Fiscal Agent Fees - GO2024-B							
Subtotal Miscellaneous	500	1,200	1,200	1,213	1,850	637	52.51%
Total Debt Svc Expenditures	1,479,653	1,562,038	1,420,738	1,479,160	2,033,485	554,325	37.48%
Total DEBT SERVICE FUND Revenues	1,581,199	1,616,347	1,604,000	1,628,700	1,983,400	354,700	21.78%
Total DEBT SERVICE FUND Expenditures	1,479,653	1,562,038	1,420,738	1,479,160	2,033,485	554,325	37.48%
Total DEBT SERVICE FUND Fund Balance	101,547	54,309	183,262	149,540	(50,085)		

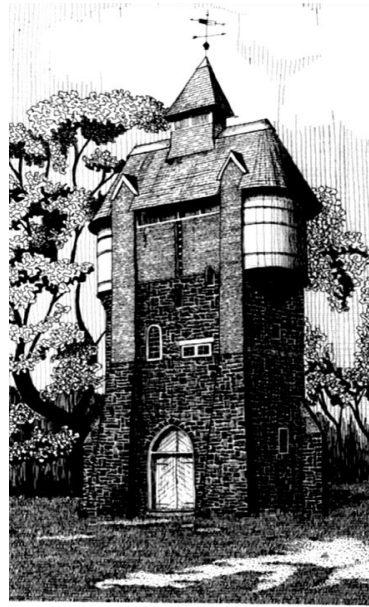
DEBT SERVICE Fund Projected Year End Cash Balance

851,872

801,787

WESTTOWN TOWNSHIP

2025 Capital Reserve Fund Adopted Budget



11/11/2024

NOT YET COMPLETE

Capital Reserves Revenue

Note this 11/11/2024 version of the Capital Reserves Budget is not yet completed

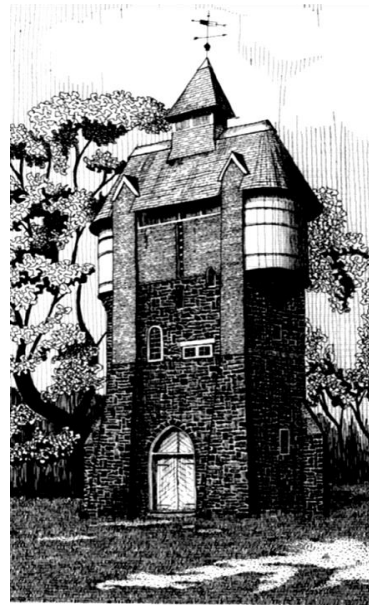
		2022 Actual	2023 Actual	2024 Adopted	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
Fund Balance		7,342,606			6,544,295	6,544,295		
(341) Interest Earnings								
30-341-000	Capital Reserve Investments	144	0	0	0	0	0	0.00%
30-341-001	Capital Reserve GF Interest	51,539	148,987	140,000	200,000	160,000	-40,000	-20.0%
30-341-200	Capital Reserve WW Interest	9,489	57,408	70,000	70,000	60,000	-10,000	-14.3%
30-343-000	Realized Gains/Losses	(301)	0	0	0	0	0	0.0%
	Subtotal (341) Interest Earnings	60,871	206,395	210,000	270,000	220,000	-50,000	-18.5%
(380) Miscellaneous Revenue								
30-399-000	Fund Reserve Appropriation	0	0	0	187,003	581,400	394,397	210.9%
30-380-001	CR CC Rewards	16,000	0	0	0	0	0	0.0%
	Miscellaneous Revenue	16,000	0	0	187,003	581,400	394,397	210.9%
(392) Interfund Transfers								
30-392-023	Transfer from Debt Service	0					0	0.00%
30-392-030	GF Capital Reserve	180,000	180,000	180,000	180,000	240,000	60,000	33.33%
30-392-080	Wastewater Capital Reserve	360,000	360,000	360,000	360,000	588,000	228,000	63.33%
30-392-300	Transfer from, GF (Capital Rsv)	25,000	0	50,000	50,000	50,000	0	0.00%
30-392-400	Transfer from GF- Infrastructure/Windfall	0	0	25,000	25,000	0	-25,000	-100.00%
	Subtotal (392) Interfund Transfers	565,000	540,000	615,000	615,000	878,000	263,000	42.8%
Total Capital Reserve Revenue		641,871	746,395	825,000	1,072,003	1,679,400	607,397	56.7%

Capital Reserve Expenditures

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
(475) Fiscal Agent Fees								
30-475-100	Fiscal Agent Fees	620	0	0			0	0.0%
30-480-200	Bank Fees	0	26	0	0			
(492) Interfund Transfers								
30-492-018	Transfer to Capital Projects/WCC Sewer CIP	293,773	453,501	0	0		0	0.0%
30-492-018	Transfer to Capital Projects/WGSA CIP	800,000	0	0	0	45,000	45,000	100.0%
30-492-018	Transfer to Capital Projects/PGFM & PGPS		0	0	734,801	1,220,000	485,199	66.0%
30-492-020	Transfer to Capital Projects/Admin	385,621	104,200	88,500	38,500	0	50,657	96.3%
"	Transfer to Capital Projects/Roads-Traffic Signals		0	104,000	100,600	0	0	0.0%
"	Transfer to Capital Projects/Oakbourne Mansion/Par	16,400	0	15,000	145,513	20,000	0	0.0%
"	Transfer to CP/SWM-MS4 Projects	132,400	0	52,589	52,589	103,246	-38,500	-100.0%
30-492-080	Transfer to WW		34					
Subtotal (492) Interfund Transfers		1,628,194	557,735	260,089	1,072,003	1,388,246	-38,500	433.8%
Total Capital Reserve Expenditures		1,628,814	557,761	260,089	1,072,003	1,388,246	316,243	433.8%
Total CAPITAL RESERVE Revenue		641,871	746,395	825,000	1,072,003	1,679,400	607,397	103.6%
Total CAPITAL RESERVE Expense		1,628,814	557,761	260,089	1,072,003	1,388,246	316,243	433.8%
Total CAPITAL RESERVE FUND BALANCE		(986,943)	188,633	564,911	0	291,154		
CAPITAL RESERVE Estimated Year End Cash Balance					6,544,295	6,254,049		

WESTTOWN TOWNSHIP

2025 Capital Projects Fund Adopted Budget



11/11/2024
NOT YET COMPLETE

Capital Projects Revenues

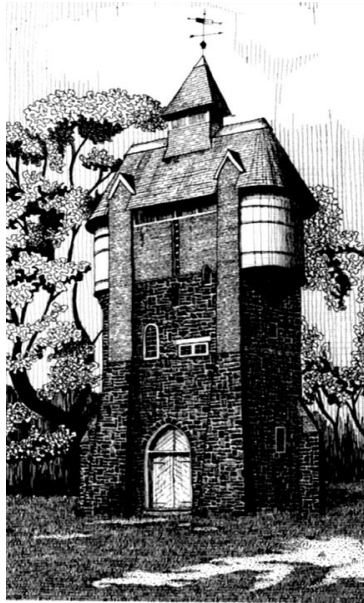
	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
Beginning Balance	546,477			662,981	1,235,025		
(341) Interest Earnings							
18-341-000 Interest	0	0	0	0	0	0	0.0%
18-341-100 CP WW Int Earned	227	1,187	5,000	7,500	5,000	-2,500	-33.3%
18-341-300 CP GF Special Projects Int Earned	216	1,340	5,000	12,000	5,000	-7,000	-58.3%
	443	2,527	10,000	19,500	10,000		
(354) Capital & Operating Grants							
18-354-030 Green Light Go Grant (926/Shady Grove Way)			267,125	267,125	0	-267,125	-100.0%
18-354-070 Greenways, Trails & Recreation Grant (MPP)	0	0	210,000	210,000	0	-210,000	-100.0%
18-354-071 PECO GREEN REGION GRANT	10,000	100,000				0	0.0%
18-354-072 DCNR C2P2/NPS LWCF Grant		0	750,000	1,500,000	0	-1,500,000	-100.0%
15-354-074 Local Share Grant (Londonderry/Wickerton Slip Lining)				259,159			
18-354-100 CFA Watershed Restoration Grant (Sage Rd)		10,000	0	0		0	0.0%
18-354-105 Growing Greener Grant - Thorne Drive Basin Retrofit		0	0	187,039		-187,039	-100.0%
18-354-110 PGPS Grant		0	0		1,000,000	1,000,000	100.0%
	10,000	110,000	1,227,125	2,423,323	1,000,000	-1,710,000	-58.7%
(380) Miscellaneous Revenue							
18-380-001 Credit Card Rewards	16,000	10,214	10,000	15,000	15,000	0	0.0%
	16,000	10,214	10,000	15,000	15,000	-897,039	0.0%
(391) Proceeds of Sale of Fixed Assets							
18-391-100 Sale of Fixed Assets	0	0	18,000	18,000		-18,000	-100.0%
	0	0	18,000	0	0	-2,607,039	100.0%
(392) Interfund Transfers							
18-392-020 Transfer from GF	16,000						
18-392-030 GF Reserves Transfer/MS4 Projects	132,400	47,000	52,589	52,589	103,246	50,657	96.3%
" GF Cap Res./Park Projects/Gov't Bldgs/Traffic/E	402,021	57,200	207,500	157,500	20,000	-137,500	-87.3%
18-392-080 Transfer From Reserve WW CIP-WGSTP	293,774			130,513		-130,513	-100.0%
" Cap Reserve Transfer/Sewer Capital Improveme	800,000	453,501		734,801	45,000	-689,801	-93.9%
18-392-085 WW Fund Transfer			1,182,000	1,182,000	0	-1,182,000	-100.0%
	1,644,195	557,701	1,442,089	2,257,403	168,246	-2,089,157	-92.5%
	1,644,195	557,701	1,442,089	2,257,403	168,246	-2,139,814	-92.5%
(393) Proceeds of Long-Term Debt							
18-393-12 Loan for PGPS Project	0	0	0	0	2,220,000	2,220,000	100.0%
	0	0	0	0	2,220,000	-6,100,772	100.0%
(399) Fund Balance			1,029,378				
Total Capital Projects Revenue & Fund Balance Appropriati	1,670,638	680,442	3,736,592	4,715,226	3,413,246	-3,799,157	-27.6%

Capital Projects Expenditures

		2022 Actual	2023 Actual	2024 Adopted	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
(408) Engineering/Architecture/Landscape								
18-408-312	Oakbourne Rd Bridge/Construction Engr	0	0	0		0	0	0.0%
18-408-313	926/Shady Grove Way Eng				52,456			
18-408-350	MS4 Engineering Services	39,831	43,554	0	20,825	0	-20,825	-100.0%
18-408-400	Pleasant Grove PS/Design Only	0	7,234	182,000	209,766	0	-209,766	-100.0%
18-408-450	Collection System Repair/Const Engr (Ponds Ed	0	0	0	0	0	0	0.0%
18-408-500	Collection System Repair/Const Engr (Slip Lining	29,871	32,829	0	30,000	60,000	30,000	100.0%
18-408-610	So New St Bridge - Construction Engr	0	0	0	0	0	0	0.0%
18-408-620	Master Park Plan Design/Permits/Surveys	342,659	68,351	20,000	63,472	-	-63,472	100.0%
		412,362	151,967	202,000	376,519	60,000	-264,063	-84.1%
(409) General Government Buildings								
18-409-500	Admin Office Upgrades	0	0	50,000	7,000	100,000	93,000	1328.6%
18-409-605	Mansion/Carriage House /Gate House Repairs	16,400	7,200		0		0	0.0%
18-429-611	PGPS Capital Construction					2,220,000		
18-409-735	Capital Expense - PW Garage			38,500	38,500	0	-38,500	-100.0%
18-409-740	Capital Expense - Mansion			15,000	15,000	100,000	85,000	100.0%
		16,400	7,200	103,500	60,500	2,420,000	139,500	3900.0%
(429) Collection System Capital Improvement Program								
18-429-300	Collection System Infracture Repairs (Spot)	146,946	24,282	0	0	0	0	0.0%
18-429-500	WGSA Capital Construction	575,931	0	235,000	0	285,000	285,000	100.0%
18-429-603	Collection System Repair Capital Const		245,059	65,019	304,893	0	-304,893	-100.0%
18-429-610	WCC Plant Painting Project	294,638	0	0	0	0	0	0.0%
18-429-611	Pleasant Grove PS Capital Const. - Force Main			1,000,000	1,676,560	0	-1,676,560	-100.0%
18-429-615	Wild Goose Pump Station Control Panel	32,771	0	0	0	0	0	0.0%
18-429-620	Sage Road Manhole Lining	0	0	0	0	0	0	0.0%
		1,050,286	269,341	1,300,019	1,981,453	285,000	-1,696,453	-85.6%
(433) Traffic Control								
18-433-610	Traffic Signal Const. 926/Shady Grove (net cost)	0	0	337,125	337,125	0	-337,125	-100.0%
		0	0	337,125	337,125	0	-337,125	-100.0%
(436) Storm Water Management/MS4								
18-436-100	Radley Run Stream Restoration BRCA-S New S	0	0	50,000	0	50,000	50,000	100.0%
18-436-200	Sage Road Basin Retrofit	108,288	16,975	0	0	0	0	0.0%
18-436-300	Thorne Drive Basin Retrofit (net cost)	0	286	69,948	256,987	0	-256,987	-100.0%
		108,288	17,261	119,948	256,987	50,000	-206,987	-80.5%
(437) Tools & Machinery								
18-437-700	Purchase of Equipment (2) Exmark Mowers	0	0	34,000	30,598	0	-30,598	-100.0%
18-437-700	Purchase of F-350 (To replace 2013 F-350 (67-10)					80,000	80,000	
18-437-700	Purchase of F-150 to replace 2016 F-150 (67-14)					60,000	60,000	
		0	0	34,000	30,598	140,000	109,402	357.5%
(454) Township Parks								
18-454-000	Larchbourne Park Playground	64,956	0					
18-454-610	Oakbourne Park Master Plan Phase 1		83,545	1,640,000	1,100,000	0	-1,100,000	-100.0%
		64,956	83,545	1,640,000	1,100,000	0	-1,100,000	-100.0%
(480) Bank Charges								
18-480-110	Bank Charges							
Total Capital Projects Expense		1,652,291	529,314	3,736,592	4,143,182	2,955,000	-1,188,182	-28.7%
Total CAPITAL PROJECTS FUND Revenue/Fund Balance Ap		1,670,638	680,442	3,736,592	4,715,226	3,413,246	-1,301,980	-27.6%
Total CAPITAL PROJECTS FUND Expense		1,652,291	529,314	3,736,592	4,143,182	2,955,000	-1,188,182	-28.7%
Total CAPITAL PROJECTS FUND Fund Balance		18,346	151,128	0	572,044	458,246		
CAPITAL PROJECTS Fund Projected Year End Cash Balance					1,235,025	1,693,271		

WESTTOWN TOWNSHIP

2025 ARPA Fund Draft Budget



11/11/2024

ARPA Revenues and Expenditures

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

**2025
CAPITAL PROJECTS
FUND PLAN
11/11/2024**



CAPITAL PROJECTS FUND BUDGET CONSIDERATIONS

2025

Priority

Sewer	\$2,220,000	
Pleasant Grove Pump Station Construction & Project Management	\$2,200,000	1
Main Plant - Meter cabinets & electrical components (3)	\$20,000	1
West Goshen Sewer	\$285,000	
WGSA Capital Costs	\$45,000	
WGSA True-Up as per 2019 Agreement (carry forward from 2024 Budget)	\$240,000	
Storm Water Management	\$153,246	
Pleasant Grove Stream study & apply for grants	\$103,246	
Radley Run Stream Restoration (carryover from 2024)	\$50,000	
Administrative Building Upgrades	\$40,000	
Admin Office Furniture, and Carpet upgrade for 2 rooms (carryover from 2024Budget)	\$40,000	1
Public Works	\$0	
Replace 2013 F-350 Crew Cab (67-10) \$80,000		
Replace 2016 F-150 Supercab (67-14) \$60,000		
Oakbourne Mansion/Parks	\$50,000	Priority
Mansion - front window removal & replacement	\$20,000	1
Tyson Park Playground	\$30,000	2
Mansion Core Parking	\$670,000	
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		
Open Space - Crebilly Maint/Improvements	\$422,800	
Tree Removal	\$20,500	
Fence Maintenance/Repairs	\$3,450	
Grass Seed	\$11,500	
Trail Markers	\$6,900	
Signage	\$4,600	
Abandon Wells	\$35,000	
Remove Oil Tanks	unkown	
Demolition of Structures	\$90,850	
Temporary Parking Area	\$125,000	
Open Space Master Plan (Engineering)	\$125,000	
To be funded by SEWER RESERVES, CAPITAL PROJECTS & LOAN/BOND	\$2,505,000	
To be funded by GENERAL RESERVES & CAPITAL PROJECTS	\$243,246	
To be funded by ARPA Fund	\$670,000	
To be funded by Open Space	\$422,800	

TOTAL \$3,841,046

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.

Enterprise WW Fund		<u>\$65,000</u>
WGSAs Capital Costs (2025 Allocation)	45,000	
Main Plant - Meter cabinets & electrical components (3)	20,000	
PennVest Loan or Bond		<u>\$2,200,000</u>
Pleasant Grove Pump Station Construction & Project Manage	2,200,000	
Capital Reserves (GF)		<u>\$153,246</u>
Pleasant Grove Stream study & apply for grants	103,246	
Mansion - front window removal & replacement	20,000	
Tyson Park Playground	30,000	
ARPA Fund		<u>\$670,000</u>
Mansion - core parking lot design, paving, landscaping	670,000	
Open Space (OS)		<u>\$422,800</u>
Removing Trees	20,500	
Fence Maintenance/Repairs	3,450	
Grass Seed	11,500	
Trail Markers	6,900	
Signage	4,600	
Open Space Master Plan (Engineering)	125,000	
Abandon Wells	35,000	
Remove Oil Tanks	?	
Demolition of Structures	90,850	
Temporary Parking Area	125,000	
Tree Planting		
Capital Projects Fund Balance (all are carry over from 2024 budget)		<u>\$330,000</u>
WGSAs as per 2019 Agreement	240,000	
Radley Run Stream Restoration	50,000	
Admin Office Furniture, and Carpet upgrade for 2 rooms	40,000	
TOTAL - All Sources		<u>\$3,841,046</u>

2025 EAC Budget Proposal

Last modified: Oct 29, 2024

Summary

The Westtown EAC is proposing an operating budget of \$5,000 for the 2025 year. This budget comprises four spending and project categories:

1. Birdtown birdhouses and signs	\$2,000
2. Roadside cleanup events and volunteer projects	\$800
3. Community outreach efforts	\$600
4. Westtown Day expenses	\$900
Total	\$4300

Birdtown USA

We plan to put up 2 more signs in Westtown to signify to residents and visitors that our township is part of Birdtown USA and is a strong proponent of bird-friendly ecosystems. We intend to install Birdhouses in strategic locations throughout the township. This is to encourage bird populations in our township as well as show commitment to the Birdtown program and to being a bird-friendly location. **Total: \$2,000**

1. Sign #3 Location: **\$60**
2. Sign #4 Location: **\$60**
3. Birdhouses: **\$1,880**

Roadside Cleanup Events

One of our 2025 goals is to address all remaining roadside litter in our township. We will be coordinating with Litter Lifters in West Vincent Township to streamline the cleanup of State Road 926. This effort will be broken up into two cleanup projects stretching from 352 in the east to Birmingham Avenue in the west. We are using the Litter Lifters average of \$400 per cleanup project, which is primarily composed of providing Wawa gift cards for the volunteers.

1. Roadside cleanup from 352 to Shiloh Road: **\$400**
2. Roadside cleanup from Shiloh Road to 202: **\$400**

We don't expect there to be enough debris from 202 to Birmingham Ave to warrant a volunteer effort. **Total: \$800**

Community Outreach Efforts

One of our principal goals in 2025 is to scale up and make a priority our community outreach efforts. This is an area where we feel we can have the most impact, and one that we feel can contribute a lot of value at a very high rate of return on effort. These efforts range from increasing our social media presence and online communication to holding community events like seed giveaways and contests.

1. Two speaker series events on topics like pollinator friendly plants, composting, rain gardens, etc. These run a cost of \$100 as a light honorarium for time and effort from the speaker. **Total: \$200**
2. Pollinator plant giveaway, where we give seeds or early growth pollinator plants to residents to pick up and plant at home. **Total: \$250**
3. Start and coordinate the Healthy Yard Recognition Program, where we honor local residents who display a healthy bird and pollinator friendly yard. We plan to use these funds as small cash prizes for the winners to encourage submissions and interest. **Total: \$150**
4. Increase social media presence and online outreach efforts by posting on Facebook, Nextdoor, and other online communities as the EAC across local Westtown groups and channels. **Total: \$0**

Westtown Day

1. We plan to purchase 200 tote bags with the Westtown Township logo along with the EAC logo printed onto the front of the bag. We have an initial quote at \$4.50 each, including all costs and shipping. They are planned to be given out as takeaways at our Westtown Day booth. We will be getting additional quotes next year. **Total: \$900**

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.
Newspaper.com 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	