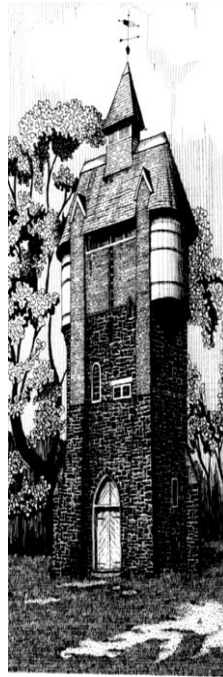


**Westtown Township**  
**County of Chester**  
**Commonwealth of Pennsylvania**

**Fiscal Year 2025 Draft Budget**  
**11/18/2024**



**Thomas Foster**  
**Chair**

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

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

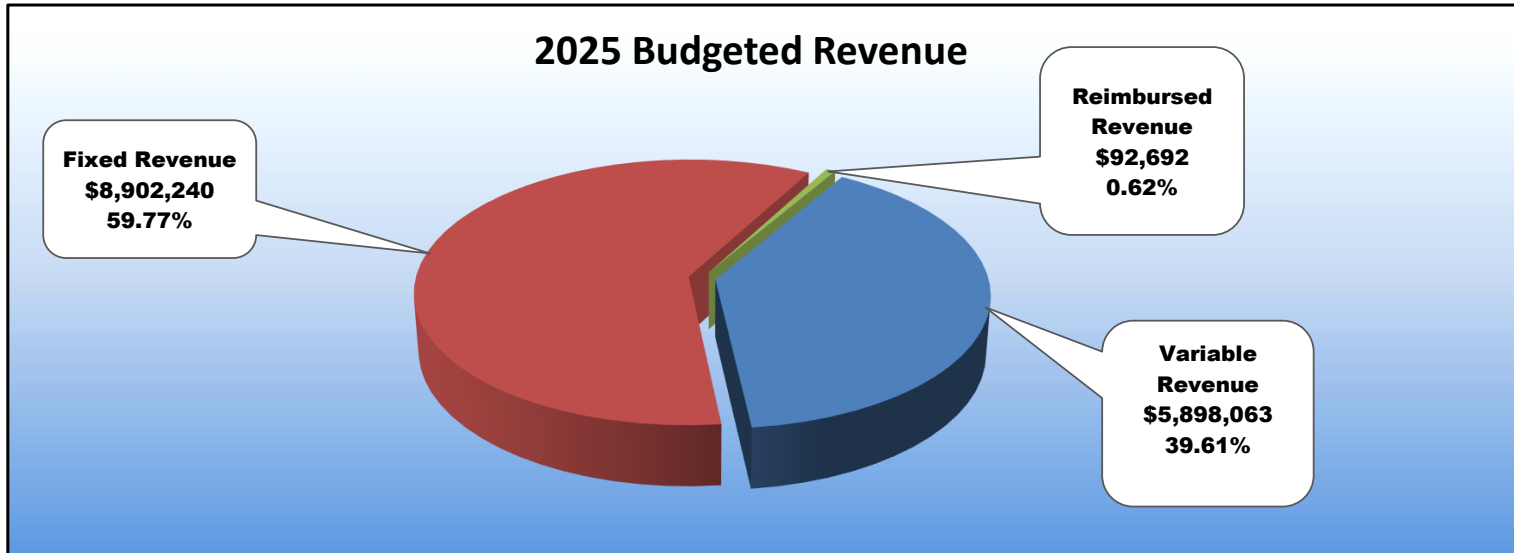
**Westtown Township**  
**2025 Budget Summary**      11/18/2024 DRAFT

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
<b>Budgeted Revenues</b>										
Real Estate Taxes	2,900,100	340,696								3,240,796
Act 511 Taxes	4,018,000	515,049								4,533,049
Franchise Fees	200,000									200,000
Fines	66,100									66,100
Interest,Rents/Royalties,Gains/Losses	437,427	18,000	110,000		6,000	33,250	220,000	13,000	20,117	857,794
Grants & Inter-Govt Revenues	211,700	100,000	-	10,000	370,818	-		561,284		1,253,802
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	-							500,000		500,000
Interfund Operating Transfers	-	-				1,927,200	890,000	213,246		3,030,446
Proceeds of Long Term Debt		-						2,200,000		2,200,000
Refunds & Reimbursements	91,042		150	1,500			-			92,692
<b>Total Revenues</b>	<b>8,259,197</b>	<b>973,745</b>	<b>3,052,580</b>	<b>1,569,040</b>	<b>376,818</b>	<b>1,960,450</b>	<b>1,110,000</b>	<b>3,487,530</b>	<b>20,117</b>	<b>20,809,477</b>
<b>Fund Balance Used (from cash acct)</b>	<b>569,026</b>		<b>-</b>	<b>89,089</b>	<b>3,500</b>		<b>-</b>	<b>-</b>	<b>651,320</b>	<b>1,312,935</b>

**Total Revenues + Fund Balance    8,828,223      973,745    3,052,580    1,658,129    380,318    1,960,450    1,110,000    3,487,530    671,437    22,122,412**

**Budgeted Expenditures**

General Government	1,064,201	4,200	213,304	128,436		1,850	-	373,246		1,785,236
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	1,059,057				378,000			-		1,437,057
SWM & Collection/Disposal/Treatment	8,300		1,099,713	1,502,956				2,355,000		4,965,969
Parks & Commissions	318,259							30,000	671,437	1,019,696
Donations/Library	18,404									18,404
Community Development	44,250	-								44,250
Debt Service	69,239	-				2,016,238				2,085,477
Miscellaneous	4,700		1,000			1,000			-	6,700
Insurance	138,121		55,763	6,183						200,067
Employee Benefits	465,522		60,200	20,555						546,277
Refunds of Prior Year	16,000									16,000
Interfund Transfers	680,000	579,600	1,622,600	-	-	-	148,246	-		3,030,446
<b>Total Expenses</b>	<b>8,828,223</b>	<b>583,800</b>	<b>3,052,580</b>	<b>1,658,129</b>	<b>378,000</b>	<b>2,019,088</b>	<b>148,246</b>	<b>2,758,246</b>	<b>671,437</b>	<b>20,097,749</b>
Annual Fund Credit/(Deficit)	(0)	389,945	0	(0)	2,318	(58,638)	961,754	729,284	0	2,024,663
Revenue plus Fund Balance Used minus Expenses										-



*2025 Budgeted Revenue*

General Fund	\$8,828,223
Refuse Fund	\$1,658,129
Liquid Fuels Fund	\$380,318
Open Space Fund	\$973,745
Sewer Fund	\$3,052,580
	<b>\$14,892,995</b>

*2025 Revenue Categories*

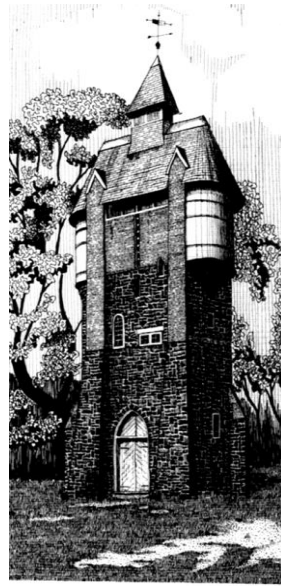
Variable Revenue	\$5,898,063
Fixed Revenue	\$8,902,240
Reimbursed Revenue	\$92,692
	<b>\$14,892,995</b>

As seen in this chart, 39.6% of total revenue budgeted for 2025 relies on VARIABLE INCOME sources such as Real Estate Transfer Tax, Earned Income Tax, Local Services Tax, Franchise Fees, Fines/Rents, Charges for Services, Inspection Fees, and cash reserve appropriations.

The FIXED REVENUE sources include Property Taxes, Leases, Trash and Sewer User Fees, On Lot Assessments, as well as Intergovernmental Revenues such as Liquid Fuels Tax represent 56.74% of the budget.

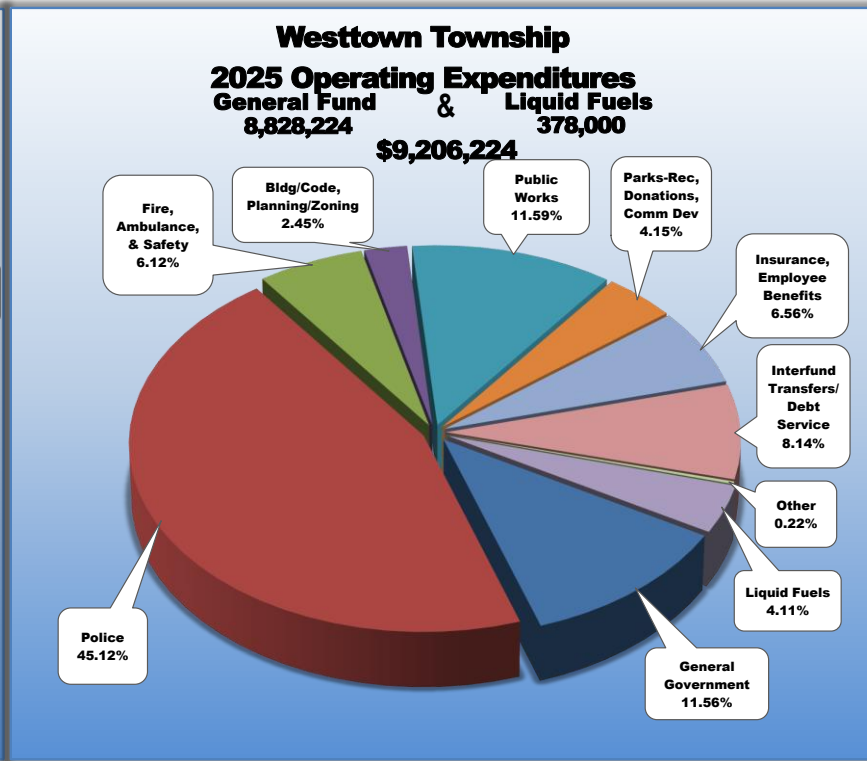
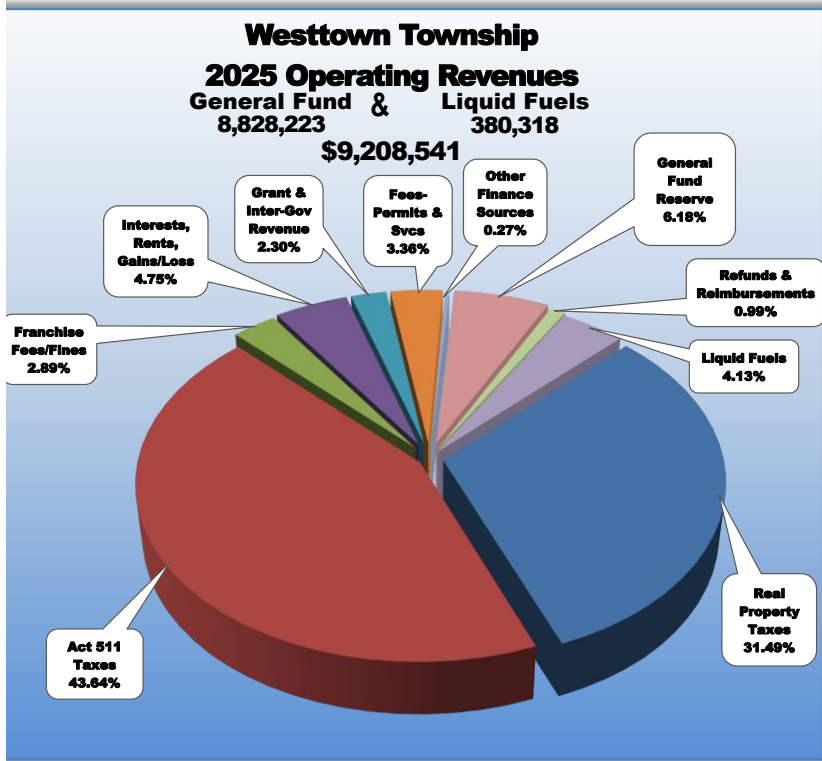
The REIMBURSED REVENUE category represents reimbursement of fees by developers/residents for legal, engineering and third party contractor plan reviews/inspections, and experience reimbursements/refunds of insurance premiums.

**WESTTOWN TOWNSHIP**  
**2025 General Fund Operating Draft Budget**



**11/18/2024**

## Fiscal Year 2025 Operating and Liquid Fuel Funds



**Glossary**

**Real Property** - 3.5 mills levied on assessed value of taxable property for General Purpose.

**Act 511 Taxes** - 1/2% Earned Income Tax for General Purpose, \$52.00 Local Services Tax, and 1/2% Realty Transfer Tax.

**Shares Revenue** - Shared Revenues, Grants & Magistrate Fines.

**Liquid Fuels** - Annual Allocation from the Liquid Fuels Tax Fund

**Fees & Permits** - On-Lot Fees, protective inspection & building permits, etc.

**Misc** - Rents, cable franchise fees, false alarm fees, sales & interest earned.

**Other Financing Sources** - Developer's reimbursements, refunds.

**Police** - Payments to Westtown-East Goshen Police budget, Debt Service Sinking Funds, Refunded Police Building Bond of 2004, Pension, Post Employment Pension Reserve.

**Fire & Safety** - Payments to volunteer fire & ambulance, SPCA and Emergency Mgmt.

**Administrative** - Legislative, legal, engineering, planning, zoning, code, tax collection.

**Public Works** - Roads, winter maintenance, traffic control, street construction, PW Vehicles etc.

**Parks & Rec** - Park maintenance, Oakbourne Mansion, recreation program and forestry management, Open Space.

**Personnel** - Employee payroll and benefit costs.

**Interfund Transfer & Debt Service** - Sinking Fund payments (GO Bond 2021 & GO Bond 2022) & Reser

The additional 0.21 mills of Real Property Tax, and 0.04% Earned Income Tax levied for Open Space Preservation is reflected in the Open Space Fund, and therefor is not part of these charts.

**General Fund Revenue**

	<b>2023 ACTUAL</b>	<b>2024 Budget</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed</b>	<b>\$ Variance 2024 -2025 Proposed</b>	<b>% Variance 2024-2025</b>
Beginning Cash Balance			7,490,249	7,340,771		
<b>(301) Real Property Taxes</b>						
01-301-100 Real Estate Taxes - Current Yr	2,820,779	2,840,855	2,840,855	2,850,000	9,145	0.32%
01-301-200 Real Estate Taxes - Prior Yr		500	-	100	100	100.00%
01-301-400 Real Estate Taxes - Delinquent	25,080	25,000	28,000	30,000	2,000	7.14%
01-301-600 Real Estate Taxes - Interim	31,363	15,000	12,000	20,000	8,000	66.67%
<b>Subtotal (301) Real Property Taxes:</b>	<b>2,877,221</b>	<b>2,881,355</b>	<b>2,880,855</b>	<b>2,900,100</b>	<b>19,245</b>	<b>0.67%</b>
<b>(310) Act 511 Taxes</b>						
01-310-100 Real Estate Transfer Tax	385,052	325,000	340,000	350,000	10,000	2.94%
01-310-210 Earned Income Tax	3,365,216	3,450,000	3,450,000	3,500,000	50,000	1.45%
01-310-410 Local Services Tax	160,397	158,500	170,000	168,000	-2,000	-1.18%
<b>Subtotal (310) Act 511 Taxes:</b>	<b>3,910,665</b>	<b>3,933,500</b>	<b>3,960,000</b>	<b>4,018,000</b>	<b>58,000</b>	<b>1.46%</b>
<b>(321) Franchise Fees</b>						
01-321-800 Franchise Fee - Comcast	107,271	106,000	100,000	95,000	-5,000	-5.00%
01-321-801 Franchise Fee - SBA	20,639	21,200	1,725	-	-1,725	-100.00%
01-321-802 Franchise Fee - Verizon	114,851	110,000	109,600	105,000	-4,600	-4.20%
<b>Subtotal (321) Franchise Fees:</b>	<b>242,761</b>	<b>237,200</b>	<b>211,325</b>	<b>200,000</b>	<b>-11,325</b>	<b>-5.36%</b>
<b>(331) Fines</b>						
01-331-000 Court-District Magistrate	34,107	26,000	47,000	38,000	-9,000	-19.15%
01-331-100 State Police Fines/Penalties	4,960	5,000	5,000	5,200	200	4.00%
01-331-120 Ordinance Violations	1,500	5,000	10,124	2,450	-7,674	-75.80%
01-331-125 False Alarm Fines/Residential	950	525	550	450	-100	-18.18%
01-331-130 False Alarm Fines/Commercial	29,400	18,000	30,000	20,000	-10,000	-33.33%
<b>Subtotal (331) Fines:</b>	<b>70,917</b>	<b>54,525</b>	<b>92,674</b>	<b>66,100</b>	<b>-26,574</b>	<b>-28.67%</b>
<b>(341) Interest Earnings</b>						
01-341-000 Interest Earnings	12,400	50,000	184,000	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	-	-4,463	-100.00%
01-341-700 Interest on Dev Reimbursement	167	50	841	200	-641	-76.22%
<b>Subtotal (341) Interest Earnings:</b>	<b>239,491</b>	<b>215,050</b>	<b>339,304</b>	<b>305,200</b>	<b>-34,104</b>	<b>-10.05%</b>

**General Fund Revenue**

	<b>2023 ACTUAL</b>	<b>2024 Budget</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed</b>	<b>\$ Variance 2024 -2025 Proposed</b>	<b>% Variance 2024-2025</b>
<b>(342) Rents and Royalties</b>						
01-342-100 Township Park/Land Fees	3,115	3,500	3,500	3,500	0	0.00%
01-342-150 Oakbourne Fields Lease	-	6,000	6,375	6,000	-375	-5.88%
01-342-200 Township Building - Gatehouse	17,800	18,724	18,724	19,100	376	2.01%
01-342-220 Oakbourne Mansion Events	36,480	40,000	40,000	20,000	-20,000	-50.00%
01-342-240 Tower Lease - Oakbourne	40,929	41,000	62,157	41,747	-20,410	-32.84%
01-342-250 Garage Lease - American Twr	39,476	40,660	40,660	41,880	1,220	3.00%
<b>Subtotal (342) Rents &amp; Royalties:</b>	<b>137,800</b>	<b>149,884</b>	<b>171,416</b>	<b>132,227</b>	<b>-39,189</b>	<b>-22.86%</b>
<b>(343) Realized Gain/Loss</b>						
01-343-000 Realized Gains/Losses	47,023		30,275	-	-30,275	-100.00%
<b>Subtotal (343) Realized Gain/Loss:</b>	<b>47,023</b>	<b>-</b>	<b>30,275</b>	<b>-</b>	<b>-30,275</b>	<b>-100.00%</b>
<b>(355) State Shared Revenues</b>						
01-355-010 PURTA Monies	5,940	6,200	6,775	6,500	-275	-4.06%
01-355-040 Alcoholic Beverages Licenses	200	200	200	200	0	0.00%
01-355-070 Foreign Fire Insurance Monies	98,051	100,000	99,184	100,000	816	0.82%
01-355-090 State Aid - Pension	87,975	88,000	100,991	105,000	4,009	3.97%
<b>Subtotal (355) State Shared Revenues:</b>	<b>192,166</b>	<b>194,400</b>	<b>207,150</b>	<b>211,700</b>	<b>4,550</b>	<b>2.20%</b>
<b>(361) Twp Sales/Charges for Svcs</b>						
01-361-300 Zoning/Subdivision/Dev Fees	250	500	500	500	0	0.00%
01-361-330 Board of Supv Hearing Fee/CU	10,000	2,500	2,500	2,500	0	0.00%
01-361-340 Hearing Fees/ZHB	9,375	7,500	5,000	5,000	0	0.00%
01-361-350 ZHB Additional Fees	3,890	1,000	2,035	1,000	-1,035	-50.86%
01-361-555 Miscellaneous Sales	771	100	877	500	-377	-42.95%
01-361-600 Tax Certification Fees	13,940	17,500	17,500	17,500	0	0.00%
01-361-601 NSF Return Check Fee	70	70	105	70	-35	-33.33%
<b>Subtotal (361) Twp Sales/Charges for Svcs:</b>	<b>38,295</b>	<b>29,170</b>	<b>28,517</b>	<b>27,070</b>	<b>-1,447</b>	<b>-5.07%</b>
<b>(362) Protective Inspection Fees</b>						
01-362-110 Police Reports-Background Checks	475	200	1,425	625	-800	-56.14%
01-362-409 Annual Contractor's Licenses	450	600	500	372	-128	-25.67%
01-362-410 Residential Building Permits	67,677	75,000	60,000	65,559	5,559	9.27%
01-362-420 Commercial Building Permits	108,426	80,000	65,000	60,992	-4,008	-6.17%
01-362-423 HVAC Permit	11,280	8,000	8,000	9,189	1,189	14.86%

**General Fund Revenue**

		<b>2023 ACTUAL</b>	<b>2024 Budget</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed</b>	<b>\$ Variance 2024 -2025 Proposed</b>	<b>% Variance 2024-2025</b>
01-362-424	Demolition Permit	776	500	536	580	44	8.13%
01-362-425	Solar Building Permit	2,051	1,000	7,750	3,100	-4,650	-60.00%
01-362-430	Plumbing Permit	1,715	1,600	1,500	1,450	-50	-3.36%
01-362-435	Annual Plumbing License	2,920	1,700	2,500	1,811	-689	-27.57%
01-362-450	U&O Permit - Residential Resale	8,505	9,500	6,500	8,925	2,425	37.31%
01-362-451	U&O Permit - Reinspection Resale	2,475	4,500	3,000	3,896	896	29.85%
01-362-452	U&O Permit - Commercial	1,627	500	2,000	679	-1,321	-66.04%
01-362-453	Twp U&O Administrative Fee	1,215	1,500	1,000	1,406	406	40.56%
01-362-454	Twp Permit Admin Fee	51,532	35,000	32,000	37,072	5,072	15.85%
01-362-455	CO Fees Collected	3,870	8,000	8,000	7,382	-618	-7.72%
01-362-460	Pool Permits	5,123	4,000	4,000	4,676	676	16.90%
01-362-461	Shed Permits	1,340	1,000	1,050	1,073	1,000	2.22%
01-362-462	Roof Permits	2,644	2,000	5,500	2,185	-3,315	-60.28%
01-362-464	Fence Permits	1,650	1,750	1,650	1,764	114	6.92%
01-362-465	Deck Permits	5,064	4,000	6,960	4,953	-2,007	-28.84%
01-362-470	Sign Permits	300	800	500	1,105	605	121.05%
01-362-475	Zoning Permits	1,690	300	1,250	565	-685	-54.80%
01-362-480	Highway Occupancy Permits	15,630	14,000	14,000	12,650	-1,350	-9.65%
01-362-481	E&S Permit	4,960	6,000	5,000	6,220	1,220	24.39%
01-362-482	SWM BMP Inspection Fees	2,500	1,500	2,000	2,250	250	12.50%
01-362-485/486	Solicitor Fee/Mo & Annual	420	750	2,500	1,357	-1,143	-45.73%
01-362-490	Miscellaneous Permits		200	215	-	-215	-100.00%
01-362-500	On-Lot Assessment Fees	38,655	39,000	38,700	38,861	161	0.42%
<b>Subtotal (362) Protective Insp. Fees:</b>		<b>344,971</b>	<b>302,900</b>	<b>283,036</b>	<b>282,758</b>	<b>-278</b>	<b>-0.10%</b>
<b>(364) Sanitation Fees</b>							
01-364-600	Delinquent On-Lot Collections	277	150	375	300	-75	-20.00%
<b>Subtotal (364) Sanitation Fees</b>		<b>277</b>	<b>150</b>	<b>375</b>	<b>300</b>	<b>-75</b>	<b>-20.00%</b>
<b>(367) Recreation Program Fees</b>							
01-367-200	Recreation Program Fees				10,000		
01-367-250	Community Garden Fees	1,700	1,700	1,900	1,900	0	0.00%
<b>Subtotal (367) Recreation Program Fees:</b>		<b>1,700</b>	<b>1,700</b>	<b>1,900</b>	<b>11,900</b>	<b>10,000</b>	<b>526.32%</b>
<b>(387) Contribution/Donation/Pvt Source</b>							
01-383-130	Special Assessment-Aqua in Lieu Of	261,462	-	-	-	0	0.00%
01-383-200	Fee-In-Lieu of trees - Sawmill Court	22,000		13,200	8,800		



**General Fund Revenue**

		<b>2023 ACTUAL</b>	<b>2024 Budget</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed</b>	<b>\$ Variance 2024 -2025 Proposed</b>	<b>% Variance 2024-2025</b>
01-387-100	Contribution/Donation-Private	1,801	-	1,950	4,000	2,050	105.13%
<b>Subtotal (387) Contributions/Etc:</b>		<b>285,263</b>	<b>-</b>	<b>15,150</b>	<b>12,800</b>	<b>-2,350</b>	<b>-15.51%</b>
<b><u>(395) Refunds &amp; Reimbursements</u></b>							
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	1,000	0	0.00%
01-395-210	Reimbursement/Newsletter/AJB		-	-	-	0	0.00%
01-395-220	Reimbursement/AmTower Electric	4,043	8,000	8,000	7,000	-1,000	-12.50%
01-395-230	Reimbursement/Joint Ownership	17,086	10,000	26,474	34,000	7,526	28.43%
01-395-235	TelventSateliteSvc-E.Goshen	2,196	2,300	2,306	2,450	144	6.24%
01-395-240	Reimburse/WEGO Maint/Diesel	1,950	4,000	7,500	4,000	-3,500	-46.67%
01-395-250	Reimbursed RE Taxes	11,603	11,603	11,730	11,730	0	0.00%
01-395-257	Reimbursement - WEGO Bldg Ins.	10,699	11,000	12,147	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	7,500	0	0.00%
<b>Subtotal (395) Refunds/ Reimbursements</b>		<b>153,517</b>	<b>65,403</b>	<b>86,657</b>	<b>91,042</b>	<b>4,385</b>	<b>5.06%</b>
<b><u>(399) Fund Balance Appropriation</u></b>			<b>584,803</b>		<b>569,026</b>		
<b>Total General Fund Revenue &amp; Fund Balance Appro</b>		<b>8,611,082</b>	<b>8,650,040</b>	<b>8,316,582</b>	<b>8,828,223</b>	<b>511,641</b>	<b>6.15%</b>

## General Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<b><u>(400) Legislative (Governing) Body</u></b>							
01-400-100	Legislative	9,750	9,750	9,750	9,750	0	0.00%
01-400-161	FICA	605	605	605	605	0	-0.08%
01-400-162	Medicare Employer	141	141	141	141	0	0.27%
01-400-200	Legislative Body Expenses	3,091	4,000	2,000	4,000	2,000	100.00%
01-400-320	IPAD- Pomerantz	162	200	562	180	-382	-67.97%
01-400-330	IPAD- Foster	392	225	220	180	-40	-18.18%
01-400-340	IPAD- Yost	162	200	500	180	-320	-64.00%
<b>Subtotal (400) Legislative Body:</b>		<b>14,303</b>	<b>15,621</b>	<b>13,778</b>	<b>15,036</b>	<b>1,258</b>	<b>9.13%</b>
<b><u>(401) Professional Staff</u></b>							
01-401-100	Admin Manager	103,475	124,024	100,000	128,380	28,380	28.38%
01-401-110	Professional Staff	187,273	188,240	138,000	186,600	48,600	35.22%
01-401-120	On Lot Management Staff	47,628	28,407	26,500	28,814	2,314	8.73%
01-401-161	FICA	25,608	21,122	20,000	21,315	1,315	6.58%
01-401-162	Medicare Employer	5,989	4,940	4,521	4,985	464	10.26%
01-401-163	PA UC Employer	485	450	500	500	0	0.00%
01-401-310	Zoning Consulting Services	-	-	25,000	0	-25,000	-100.00%
<b>Subtotal (401) Professional Staff:</b>		<b>370,458</b>	<b>367,182</b>	<b>314,521</b>	<b>370,594</b>	<b>56,073</b>	<b>17.83%</b>
<b><u>(402) Financial Administration</u></b>							
01-402-311	Auditing Service	15,310	20,800	16,000	20,000	4,000	25.00%
<b>Subtotal (402) Financial Administration:</b>		<b>15,310</b>	<b>20,800</b>	<b>16,000</b>	<b>20,000</b>	<b>4,000</b>	<b>25.00%</b>
<b><u>(403) Tax Collection</u></b>							
01-403-000	Tax Collection	199	250	250	250	0	0.00%
01-403-210	Office Supplies-Tax Dept	364	500	500	500	0	0.00%
01-403-305	Tax Collection Committee Budget	508	530	530	530	0	0.00%
01-403-310	EIT Tax Commission	40,369	38,000	40,500	41,000	500	1.23%
01-403-315	EIT/LST Advanced Costs	3,900	1,400	1,400	1,500	100	7.14%
01-403-320	LST Tax Commission	1,962	3,000	2,200	2,400	200	9.09%
01-403-325	Postage -Tax Dept	2,370	2,600	2,600	2,600	0	0.00%
01-403-342	Tax Bills Processing/Printing	398	650	443	500	57	12.87%
<b>Subtotal for (403) Tax Collection:</b>		<b>50,071</b>	<b>46,930</b>	<b>48,423</b>	<b>49,280</b>	<b>857</b>	<b>1.77%</b>

## General Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<b><u>(404) Legal Services</u></b>							
01-404-310	Solicitor	38,725	75,000	70,000	70,000	0	0.00%
01-404-320	Misc Legal Services	825		2,800	2,500	-300	-10.71%
01-404-400	Legal Fees Due from Developer	2,600	2,500	(1,620)	1,000	2,620	-161.73%
01-404-451	Crebilly Farm Acquisition Legal Fees	14,821	-	6,100	move to OS Fund		
01-404.454	Stokes Legal Fees			9,500			
01-404-600	Legal Fees - On Lot Program	140	200	-	200	200	100.00%
<b>Subtotal for (404) Legal Services:</b>		<b>57,111</b>	<b>77,700</b>	<b>86,780</b>	<b>73,700</b>	<b>-13,080</b>	<b>-15.07%</b>
<b><u>(405) Administrative Staff</u></b>							
01-405-110	Office/Clerical Staff	38,423	93,440	87,000	101,192	14,192	16.31%
01-405-115	PT Accounts Payable Clerk	17,878	17,488	17,000	18,150	1,150	6.76%
01-405-161	FICA	3,960	7,498	7,316	7,771	455	6.22%
01-405-162	Medicare Employer	926	1,753	1,711	1,817	106	6.22%
01-405-163	PAUC Employer	154	450	450	450	0	0.00%
01-405-180	Office/Clerical Overtime	11,825	10,000	14,000	6,000	-8,000	-57.14%
<b>Subtotal for (405) Administrative Staff:</b>		<b>73,165</b>	<b>130,629</b>	<b>127,477</b>	<b>135,381</b>	<b>7,904</b>	<b>6.20%</b>
<b><u>(406) General Government Admin</u></b>							
01-406-000	General Gov Administration	117	500	500	500	0	0.00%
01-406-050	Drug Testing	1,512	1,000	600	1,000	400	66.67%
01-406-100	HR Consultant	-	-	7,250	-		
01-406-210	Office Supplies - Admin	8,060	8,300	8,300	8,500	200	2.41%
01-406-230	Office Postage	4,627	4,636	4,636	4,700	64	1.38%
01-406-240	General Operating Expenses	8,635	8,516	8,516	9,000	484	5.68%
01-406-260	Minor Equipment	656	4,800	2,000	2,000	0	0.00%
01-406-270	Phone System Upgrade	11,741	-	-	-	0	0.00%
01-406-320	Communication/Tele-Wireless	9,019	9,300	10,000	10,000	0	0.00%
01-406-325	EE Meal Reimbursement	227	500	250	400	150	60.00%
01-406-330	Mileage/Tolls	629	1,000	750	750	0	0.00%
01-406-335	Admin Vehicle/Repairs	81	1,500	1,500	1,500	0	0.00%
01-406-340	Newsletter	25,117	23,000	25,100	25,200	100	0.40%
01-406-341	Advertising	5,290	9,000	11,500	9,500	-2,000	-17.39%
01-406-342	Printing	-	200	225	250	25	11.11%
01-406-370	Equipment Repair/Maintenance	4,415	3,000	3,500	3,700	200	5.71%

## General Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
01-406-380	Equipment Rental	1,881	2,600	2,600	2,600	0	0.00%
01-406-420	Membership/Dues/Subscriptions	9,296	8,700	8,700	9,000	300	3.45%
01-406-460	Training & Information	2,082	3,000	2,500	2,500	0	0.00%
01-406-510	Honorarium & Gifts	254	1,000	350	350	0	0.00%
01-406-600	On-Lot Program Office Supplies	128	600	500	500	0	0.00%
01-406-602	On-Lot Program Printing	-	500	500	500	0	0.00%
01-406-603	On-Lot Program Postage	1,918	800	1,207	1,200	-7	-0.58%
01-406-604	On-Lot Program Office Equipment	-	500	-	250	250	100.00%
<b>Subtotal for (406) General Gov't Admin:</b>		<b>95,685</b>	<b>92,952</b>	<b>100,984</b>	<b>93,900</b>	<b>-7,084</b>	<b>-7.01%</b>
<b>(407) IT - Networking Services</b>							
01-407-215	Computer Hardware Svc/Supply	12,826	25,000	30,000	20,000	-10,000	-33.33%
01-407-218	Square 9 Filing System	1,080	1,200	1,080	1,200	120	11.09%
01-407-220	Software Maintenance	13,717	20,000	14,000	15,000	1,000	7.14%
01-407-270	ArcGIS	-	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	5,000	4,200	525.00%
01-407-330	Garage IPAD	324	400	350	360	10	2.86%
01-407-400	Web Site Programming	9,000	-	-	-	0	0.00%
01-407-480	Internet Fees	6,780	6,500	9,000	9,000	0	0.00%
<b>Subtotal for (407) IT - Networking Services</b>		<b>44,800</b>	<b>56,100</b>	<b>55,580</b>	<b>52,410</b>	<b>-3,170</b>	<b>-5.70%</b>
<b>(408) Engineering</b>							
01-408-313	Engineering Services	22,769	28,000	20,000	25,000	5,000	25.00%
01-408-314	Special Engr-NPDES MS4 Permit Svcs	47,118	50,000	50,000	45,000	-5,000	-10.00%
01-408-315	Engineering-Road Program	60,127	55,000	67,500	68,000	500	0.74%
01-408-316	Inspection Services	-	1,500	1,500	1,500	0	0.00%
01-408-350	Municipal Traffic Engineering	2,378	7,500	7,500	7,500	0	0.00%
01-408-400	Engr Svc Due from Developer	15,374	2,000	-	4,500	4,500	100.00%
01-408-410	Engr. Insp Svc Due from Dev	151	200	-	200	200	100.00%
<b>Subtotal for (408) Engineering:</b>		<b>147,916</b>	<b>144,200</b>	<b>146,500</b>	<b>151,700</b>	<b>5,200</b>	<b>3.55%</b>
<b>(409) General Government Buildings</b>							
01-409-230	Heating Fuel - Darlington Inn				1,200		
01-409-250	Repairs/ Maintenance Supplies	104	1,000	800	800	0	0.00%

## General Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
01-409-361	Utilities - Admin	10,462	14,400	11,000	12,000	1,000	9.09%
01-409-362	Utilities - Darlington Inn				6,000		
01-409-366	Water/Supplies- Admin	1,277	2,000	1,650	1,650	0	0.00%
01-409-370	Repair/Maintenance Svcs	8,505	8,000	9,250	9,250	0	0.00%
01-409-420	Administration Building Exp	2,203	6,000	5,000	5,000	0	0.00%
01-409-430	Township Garage Exp	9,507	10,000	9,500	10,000	500	5.26%
01-409-431	PW Garage Utilities	15,678	22,000	18,500	20,000	1,500	8.11%
01-409-440	Oakbourne Mansion	21,230	26,000	25,000	25,000	0	0.00%
01-409-445	Gatehouse at Oakbourne	6,887	10,000	5,000	7,500	2,500	50.00%
01-409-446	Darlington Inn Expenses				5,000		
01-409-730	Capital Expense - Admin Bldg	18,270	5,000	6,429			
01-409-735	Capital Expense - PW Garage	12,055	5,000	-			
01-409-740	Capital Expense - Mansion	22,507	20,000	-			
01-409-750	Capital Purchase-Minor Equipment	-	5,000	-			
	<b>Subtotal for (409) General Gov't Bldgs:</b>	<b>128,685</b>	<b>134,400</b>	<b>92,129</b>	<b>102,200</b>	<b>10,071</b>	<b>10.93%</b>
<b><u>(410) Public Safety - Police</u></b>							
01-410-010	Police Department - Budget V-5	3,429,057	4,165,315	4,165,315	4,118,078.97	-47,236	-1.13%
01-410-200	Police Building Property Insurance	10,699	11,000	12,147	13,000	853	7.02%
01-410-610	Police Bldg Capital Reserve Account	21,100	21,650	21,650	22,150	500	2.31%
01-492-200	Debt Service-Police Building	132,000	ended Dec 2023	-	ended Dec 2023	0	0.00%
	<b>Subtotal (410) Public Safety - Police:</b>	<b>3,592,856</b>	<b>4,197,965</b>	<b>4,199,112</b>	<b>4,153,229</b>	<b>-45,883</b>	<b>-1.09%</b>
<b><u>(411) Public Safety - Fire</u></b>							
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	78,000	500	0.65%
01-411-370	Fire Equip Repair/Maintenance	3,799	1,000	1,000	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	1,250	51	4.25%
01-411-455	Alarm System Contract-PW Garage	2,607	3,000	2,607	2,800	193	7.40%
01-411-510	Volunteer EMT Credit	-	7,500	6,157	6,500	343	5.57%
01-411-531	Contribution - WC Borough	108,656	115,695	115,695	119,591	3,896	3.37%

## General Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
01-411-532	Contribution - Goshen Fire Co	126,000	152,208	152,208	163,624	11,416	7.50%
01-411-533	EGoshen Fire - Workers Comp	6,702	7,500	7,500	7,500	0	0.00%
01-411-534	Good Fellowship Ambulance	46,000	56,000	56,000	60,068	4,068	7.26%
01-411-535	Firemans Foreign Fire Ins Prem	98,051	100,000	99,184	100,000	816	0.82%
<b>Subtotal (411) Public Safety -Fire:</b>		<b>470,960</b>	<b>528,430</b>	<b>522,969</b>	<b>542,344</b>	<b>19,375</b>	<b>3.70%</b>
<b><u>(413) Building &amp; Code Enforcement</u></b>							
01-413-200	BCO - Contracted Services	-	1,000	1,000	1,000	0	0.00%
01-413-250	Residential Review/Insp Services	91,302	100,000	100,000	100,000	0	0.00%
01-413-255	Code Enforce/Property Maintenance	-	1,000	1,000	1,000	0	0.00%
01-413-400	Commercial Review/Insp Services	111,299	75,000	75,000	75,000	0	0.00%
01-413-451	U&O Permit - Residential Resales	9,376	11,000	10,500	11,000	500	4.76%
01-413-452	U&O Permit - Commercial Resales	666	1,500	1,500	1,600	100	6.67%
<b>Subtotal (413) Building &amp; Code Enforcement:</b>		<b>212,643</b>	<b>189,500</b>	<b>189,000</b>	<b>189,600</b>	<b>600</b>	<b>0.32%</b>
<b><u>(414) Planning and Zoning</u></b>							
01-414-100	Planning/Zoning Wages	650	1,200	525	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	7,500	0	0.00%
01-414-313	Planning Commission Consultants	7,116	5,000	-	5,000	5,000	100.00%
01-414-461	Supervisor Hearings	-	1,000	1,000	1,000	0	0.00%
01-414-462	Zoning Hearing Board Hearings	17,356	12,000	12,200	12,000	-200	-1.64%
01-414-463	Zoning Ordinance Revisions/Consult	1,425	5,000	4,000	5,000	1,000	25.00%
01-414-465	Advertising - ZHB/PC	5,103	6,000	3,500	5,000	1,500	42.86%
<b>Subtotal (414) Planning and Zoning:</b>		<b>38,342</b>	<b>37,792</b>	<b>28,816</b>	<b>36,146</b>	<b>7,330</b>	<b>25.44%</b>
<b><u>(415) Emergency Management</u></b>							
01-415-310	EM Services	-	150	-	150	150	100.00%
01-415-320	EM Equipment	-	150	-	150	150	100.00%
01-415-330	EM Training	-	250	-	250	250	100.00%
<b>Subtotal (415) Emergency Management:</b>		<b>-</b>	<b>550</b>	<b>-</b>	<b>550</b>	<b>550</b>	<b>100.00%</b>

## General Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<b><u>(419) Public Safety - Other</u></b>							
01-419-100	CC SPCA Contract	1,791	5,600	5,700	5,700	0	0.00%
01-419-150	Animal Acquisition/Call for Service Fee	49	100	-	100	100	100.00%
01-419-200	SPCA Stray Boarding	4,735	6,600	14,000	14,000	0	0.00%
01-419-300	PA Criminal Record Check	418	400	1,400	500	-900	-64.29%
<b>Subtotal (419) Public Safety - Other:</b>		<b>6,993</b>	<b>12,700</b>	<b>21,100</b>	<b>20,300</b>	<b>-800</b>	<b>-3.79%</b>
<b><u>(430) Public Works Department</u></b>							
01-430-100	Public Works Director	78,108	98,109	80,000	102,683	22,683	28.35%
01-430-110	Public Works Staff	195,192	228,145	195,000	262,986	67,986	34.86%
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	33,665	6,385	23.40%
01-430-162	Medicare Employer	6,410	7,062	6,380	7,873	1,493	23.40%
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	1,000	200	25.00%
01-430-215	Garage Computer Svc/Supplies	474	800	800	2,500	1,700	212.50%
01-430-220	Garage Telephone Svcs	2,352	5,000	2,800	3,000	200	7.14%
01-430-240	General Expense - Public Works	4,375	3,500	3,500	3,500	0	0.00%
01-430-241	Uniforms - Public Works	4,417	3,600	3,600	3,600	0	0.00%
01-430-250	General Supplies - PW	4,138	5,000	5,200	5,500	300	5.77%
01-430-260	Tool & Equip Purchases - PW	7,325	4,000	4,000	4,000	0	0.00%
01-430-300	Vehicle Maintenance -PW	33,504	37,000	37,000	37,000	0	0.00%
01-430-310	PW Vehicle Repair/Ins Claim	4,523	-	-	-	0	0.00%
01-430-330	PW Vehicle Operation - FUEL	25,500	30,000	30,000	30,000	0	0.00%
01-430-370	Tool & Equipment Repair - PW	6,399	3,000	3,300	3,300	0	0.00%
01-430-371	Tool & Equipment Rental-PW	78	2,000	2,000	2,000	0	0.00%
01-430-460	PW Continuing Ed (CDL)	1,899	2,000	2,000	2,000	0	0.00%
<b>Subtotal (430) Public Works Department:</b>		<b>409,622</b>	<b>491,873</b>	<b>413,310</b>	<b>510,757</b>	<b>97,447</b>	<b>23.58%</b>
<b><u>(432) Winter Maintenance</u></b>							
01-432-110	Winter Maintenance	195	16,000	24,000	24,000	0	0.00%
01-432-180	Winter Maintenance OT	1,679	20,000	10,000	12,000	2,000	20.00%
01-432-250	Snow Removal - Materials	10,599	65,000	50,000	53,500	3,500	7.00%
01-432-300	Snow Removal - Misc Exp	-	-	500	1,000	500	100.00%

## General Fund Expenditures

	2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<b>Subtotal (432) Winter Maintenance:</b>	<b>12,473</b>	<b>101,000</b>	<b>84,500</b>	<b>90,500</b>	<b>6,000</b>	<b>7.10%</b>
<b><u>(433) Traffic Control</u></b>						
01-433-301 Street Signs, Lines, Markings	36,848	35,000	35,000	35,000	0	0.00%
01-433-305 Traffic Signals - Misc Exp	1,613	3,000	2,500	2,500	0	0.00%
01-433-360 Traffic Signals - Electricity	3,929	4,500	4,200	4,300	100	2.38%
01-433-370 Traffic Signals - Repairs	26,928	35,000	68,000	35,000	-33,000	-48.53%
01-433-450 Traffic Signals - Contract Svc	2,448	3,500	2,600	2,700	100	3.85%
<b>Subtotal (433) Traffic Control:</b>	<b>71,766</b>	<b>81,000</b>	<b>112,300</b>	<b>79,500</b>	<b>-32,800</b>	<b>-29.21%</b>
<b><u>(434) Street Lighting</u></b>						
01-434-360 Street Lights - Electricity	1,441	1,800	1,550	1,600	50	3.23%
<b>Subtotal (434) Street Lighting:</b>	<b>1,441</b>	<b>1,800</b>	<b>1,550</b>	<b>1,600</b>	<b>50</b>	<b>3.23%</b>
<b><u>(436) Storm Sewers and Drains</u></b>						
01-436-450 Drainage	2,998	5,000	5,000	5,000	0	0.00%
<b>Subtotal (436) Drainage:</b>	<b>2,998</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
<b><u>(437) Tools &amp; Machinery</u></b>						
01-437-370 Tool/Machinery - Maint/Repair	1,802	3,000	3,000	3,000	0	0.00%
01-437-725 Backhoe Expenses	-	4,000	4,900	4,000	-900	-18.37%
01-437-740 Major Equipment Purchase	84,412	-	-	-	0	0.00%
01-437-750 Minor Equip Purchase-PW	-	4,000	4,000	3,000	-1,000	-25.00%
<b>Subtotal (437) Tools &amp; Machinery:</b>	<b>86,215</b>	<b>11,000</b>	<b>11,900</b>	<b>10,000</b>	<b>-1,900</b>	<b>-15.97%</b>
<b><u>(438) Road &amp; Bridge Maintenance</u></b>						
01-438-250 Highway Material - Public Work	-	3,500	2,500	2,500	0	0.00%
01-438-251 Road Repair - Public Works	2,040	1,800	1,800	2,800	1,000	55.56%
01-438-380 Rental Equipment - Public Work	-	500	500	500	0	0.00%
01-438-451 PA One Call System	756	1,000	1,000	1,000	0	0.00%
01-438-452 Satellite Subscription Service	4,392	4,600	4,612	4,900	288	6.24%
<b>Subtotal (438) Rd &amp; Bridge Maintenance:</b>	<b>7,189</b>	<b>11,400</b>	<b>10,412</b>	<b>11,700</b>	<b>1,288</b>	<b>12.37%</b>
<b><u>(439) Highway Construction</u></b>						



## General Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
01-439-100	Street Construction	350,000	375,000	351,920	350,000	-1,920	-0.55%
01-439-150	Street Construction	144,206	-	-	-	0	0.00%
<b>Subtotal (439) Highway Construction:</b>		<b>494,206</b>	<b>375,000</b>	<b>351,920</b>	<b>350,000</b>	<b>-1,920</b>	<b>-0.55%</b>
<b>(446) Stormwater Management/MS4 Requirements</b>							
01-446-200	NPDES/MS4 Permit	2,500	2,500	2,500	2,500	0	0.00%
01-446-300	Simplified Stormwater Projects	884	1,920	-	800		
01-446-371	Thorne Basin Maintenance	-	-	-	5,000		
<b>Subtotal (446) Stormwater Management</b>		<b>3,384</b>	<b>4,420</b>	<b>2,500</b>	<b>8,300</b>	<b>5,800</b>	<b>232.00%</b>
<b>(450) Historical Commission</b>							
01-450-000	Historical Commission Expenses	2,720	2,000	2,000	3,000	1,000	50.00%
01-450-050	Historical Markers/Interpretive Signage		5,000	5,000	2,500	-2,500	-50.00%
01-450-200	Huey Property Maintenance	9,500		-		0	0.00%
<b>Subtotal (450) Historical Commission</b>		<b>12,220</b>	<b>7,000</b>	<b>7,000</b>	<b>5,500</b>	<b>-1,500</b>	<b>-21.43%</b>
<b>(451) Cultural &amp; Recreation Administration</b>							
01-451-000	Park & Recreation Commission	3,729	6,000	3,000	4,000	1,000	33.33%
01-451-100	Westtown Day	9,789	10,000	10,000	10,000	0	0.00%
01-451-112	Park & Recreation Admin Staff		30,000	-	93,600	93,600	100.00%
01-451-161	FICA		1,860	-	6,175	6,175	100.00%
01-451-162	Medicare Employer		435	-	1,444	1,444	100.00%
01-451-163	PAUC Employer		100	-	180	180	100.00%
01-451-180	Park/Rec Employee Overtime				6,000		
01-451-200	Westtown 250				2,500		
01-451-247	Recreation Activities/Programs		10,000	-	10,000	10,000	100.00%
<b>Subtotal (451) Park &amp; Recreation:</b>		<b>13,517</b>	<b>58,395</b>	<b>13,000</b>	<b>133,899</b>	<b>120,899</b>	<b>930.00%</b>
<b>(454) Township Parks</b>							
01-454-110	Park Maint. Employees	98,868	94,484	122,500	136,310	13,810	11.27%
01-454-240	General Park Expense	1,515	5,000	5,000	5,000	0	0.00%
01-454-250	Park Supplies	439	7,000	5,000	7,000	2,000	40.00%
01-454-251	Special Park Projects	18,731	5,000	-	5,000	5,000	100.00%
01-454-260	Park Tool & Equip Purchase	-	1,500	1,500	1,500	0	0.00%
01-454-361	Park Restroom Utilities	-	3,600	800	2,000	1,200	150.00%

## General Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
01-454-370	Park Equip Repair & Operat	79	2,000	1,000	2,000	1,000	100.00%
01-454-373	Park Restroom Maintenance		3,500	1,000	7,000	6,000	600.00%
01-454-380	Equipment Rental	7,605	6,500	6,500	6,500	0	0.00%
01-454-450	Parks - Lawn Maintenance	-	2,500	1,200	2,500	1,300	108.33%
01-454-500	Park Water Usage	-	1,800	-	2,200	2,200	100.00%
01-454-600	Community Garden - Shared Cost	1,263	3,000	1,850	1,850	0	0.00%
<b>Subtotal (454) Township Parks:</b>		<b>128,500</b>	<b>135,884</b>	<b>146,350</b>	<b>178,860</b>	<b>32,510</b>	<b>22.21%</b>
<b><u>(456) Libraries</u></b>							
01-456-000	Libraries	13,943	16,731	16,731	18,404	1,673	10.00%
<b>Subtotal (456) Libraries:</b>		<b>13,943</b>	<b>16,731</b>	<b>16,731</b>	<b>18,404</b>	<b>1,673</b>	<b>10.00%</b>
<b><u>(460) Community Development</u></b>							
01-460-100	Environmental Advisory Council	7,007	2,000	2,000	4,300	2,300	115.00%
<b>Subtotal (460) Community Development</b>		<b>7,007</b>	<b>2,000</b>	<b>2,000</b>	<b>4,300</b>	<b>2,300</b>	<b>115.00%</b>
<b><u>(461) Conservation of Natural Resources</u></b>							
01-461-000	Forestry Management	28,025	30,000	30,000	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	8,500	1,000	13.33%
<b>Subtotal (461) Conservation of Natural Resources:</b>		<b>53,027</b>	<b>37,500</b>	<b>37,500</b>	<b>38,500</b>	<b>1,000</b>	<b>2.67%</b>
<b><u>(462) Community Develop Housing</u></b>							
01-462-000	Community Development	1,450	1,500	1,450	1,450	0	0.00%
<b>Subtotal (462) Community Development:</b>		<b>1,450</b>	<b>1,500</b>	<b>1,450</b>	<b>1,450</b>	<b>0</b>	<b>0.00%</b>
<b><u>(471) Debt Service - Principal</u></b>							
01-471-100	2022 PW F350 & F550 Loan Principal	34,594	35,636	35,636	36,709	1,073	3.01%
"	2023 International Dump/Plow 67-26	27,459	28,280	28,280	29,125	845	2.99%
<b>Subtotal (471) Debt Service - Principal</b>		<b>62,053</b>	<b>63,916</b>	<b>63,916</b>	<b>65,835</b>	<b>1,919</b>	<b>3.00%</b>
<b><u>(472) Debt Service - Interest</u></b>							
01-472-100	2022 PW F350 & F550 Loan Interest	4,650	3,608	3,608	2,534	-1,074	-29.77%

## General Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
"	2023 International Dump/Plow 67-26	2,537	1,716	1,716	871	-845	-49.25%
<b>Subtotal (471) Debt Service - Principal</b>		<b>7,187</b>	<b>5,324</b>	<b>5,324</b>	<b>3,405</b>	<b>-1,919</b>	<b>-36.05%</b>
<b><u>(480) Miscellaneous</u></b>							
01-480-000	Miscellaneous Expenditures	-	500	500	500	0	0.00%
01-480-100	Bank Charges	4,364	6,000	4,200	4,200	0	0.00%
<b>Subtotal (480) Miscellaneous:</b>		<b>4,364</b>	<b>6,500</b>	<b>4,700</b>	<b>4,700</b>	<b>0</b>	<b>0.00%</b>
<b><u>(484) Workers Compensation Insurance</u></b>							
01-484-354	Workers Compensation Insurance	21,183	23,300	16,864	20,000	3,136	18.60%
<b>Subtotal (484) Workers Comp Insurance:</b>		<b>21,183</b>	<b>23,300</b>	<b>16,864</b>	<b>20,000</b>	<b>3,136</b>	<b>18.60%</b>
<b><u>(486) Insurance and Benefits</u></b>							
01-486-100	General Liability Insurance	24,268	26,694	25,449	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	4,730	268	6.00%
01-486-210	PW Garage Property Ins	9,751	10,726	11,071	11,735	664	6.00%
01-486-220	Mansion/Park Property Ins	10,347	11,382	12,359	13,101	742	6.00%
01-486-230	Traffic Signal Property Ins	3,283	3,611	3,732	3,956	224	6.00%
01-486-240	Contractor Equip/Debris Remove	1,198	1,318	2,027	2,149	122	6.00%
01-486-250	Auto Physical Damage Property	7,776	8,554	8,976	9,515	539	6.00%
01-486-300	Automobile Liability Insurance	7,612	8,373	7,972	8,451	478	6.00%
01-486-310	Auto Insurance Claim/Deductible	7,124	7,836	-	-	0	0.00%
01-486-320	Property Ins Claim/Deductible	-	-	7,925	8,717	792	10.00%
01-486-400	Public Officials Liability	12,812	14,093	13,505	14,316	810	6.00%
01-486-401	Bonds-Treasurer's/Other	2,989	3,288	3,400	3,604	204	6.00%
<b>Subtotal (486) Insurance &amp; Benefits:</b>		<b>101,782</b>	<b>111,960</b>	<b>111,136</b>	<b>118,121</b>	<b>6,985</b>	<b>6.29%</b>
<b><u>(487) Employee Benefits</u></b>							
01-487-152	Employee(s) Benefits (Leaves)	137,312	115,000	125,000	125,000	0	0.00%
01-487-153	Insurance (Life,AD&D,LTD,STD)	15,578	21,215	20,000	23,978	3,978	19.89%
01-487-154	Dental Insurance (Empl)	4,904	5,040	3,824	5,744	1,920	50.21%
01-487-155	Vision Reimbursement	1,995	4,900	3,000	3,000	0	0.00%
01-487-156	Health/Hospital Insurance	83,505	113,880	110,000	165,000	55,000	50.00%
01-487-157	HRA - PrimePay	23,592	32,000	24,000	33,000	9,000	37.50%

## General Fund Expenditures

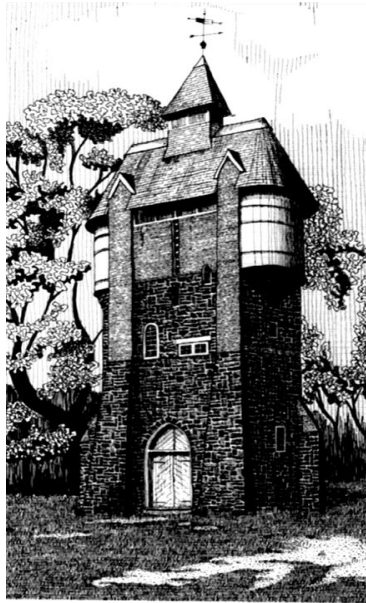
		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
01-487-158	HRA Plan Fees	1,729	1,750	1,750	1,800	50	2.86%
01-487-159	Healthcare Reimbursement	12,839	-	-	not needed in 2025		
01-487-160	State Aid Pension Contribution	55,614	88,000	100,991	105,000	4,009	3.97%
01-487-161	Cell Phone Reimbursement	580	800	1,690	2,000	310	18.34%
01-487-500	On-Lot Staff Insurance	1,303	500	969	1,000	31	3.20%
<b>Subtotal (487) Employee Benefits:</b>		<b>338,951</b>	<b>383,085</b>	<b>391,224</b>	<b>465,522</b>	<b>74,298</b>	<b>18.99%</b>
<b><u>(491) Refunds of Prior Year Revenues</u></b>							
01-491-010	RE Tax Refund	512	2,500	3,503	2,500	-1,003	-28.63%
01-491-013	Reimbursable Tax Payments	11,603	12,000	12,000	12,000	0	0.00%
01-491-090	State Aid-Pension Excess	1,899	-	27,670	-	-27,670	-100.00%
01-491-100	Miscellaneous Reimbursement	1,870	1,500	3,495	1,500	-374	-19.96%
01-491-200	Prior Year Adjusting Entry	542	-	637	-	-637	-100.00%
<b>Subtotal (491) Refunds of Prior Yr Revenues:</b>		<b>16,426</b>	<b>16,000</b>	<b>47,304</b>	<b>16,000</b>	<b>-31,304</b>	<b>-66.18%</b>
<b><u>(492) Interfund Operating Transfers</u></b>							
01-492-030	Transfer to Capital Reserve	180,000	180,000	180,000	240,000		33.33%
01-492-035	Transfer to Capital Future Reserve	-	50,000	50,000	50,000		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	126,000	0	0.00%
01-492-400	Transfer to Capital Repl Reserve	-	25,000	25,000	\$ -	-25,000	-100.00%
<b>Subtotal (492) Interfund Operating Transfers:</b>		<b>570,000</b>	<b>645,001</b>	<b>645,000</b>	<b>680,000</b>	<b>35,000</b>	<b>5.43%</b>
<b>Total General Fund Expenditures</b>		<b>7,760,203</b>	<b>8,650,041</b>	<b>8,466,061</b>	<b>8,828,223</b>	<b>362,163</b>	<b>4.28%</b>
<b>Total GENERAL FUND Revenues/Fund Balance Approp</b>		<b>8,611,082</b>	<b>8,650,040</b>	<b>8,316,582</b>	<b>8,828,223</b>	<b>511,641</b>	<b>6.15%</b>
<b>Total GENERAL FUND Expenditures:</b>		<b>7,760,202</b>	<b>8,650,040</b>	<b>8,466,061</b>	<b>8,828,223</b>	<b>362,163</b>	<b>4.28%</b>
<b>Total GENERAL FUND Balance</b>		<b>850,880</b>	<b>0</b>	<b>(149,478)</b>	<b>(0)</b>		

Projected General Fund Year End Cash Balance

7,340,771

6,771,745

**WESTTOWN TOWNSHIP**  
**2025 Open Space Fund Draft Budget**



**11/18/2024**

## Open Space Revenues and Expenditures

	2023 Actual	2024 Adopted	2024 Year End Projection	2025 Proposed Budget
<b><u>(301) Real Property Tax</u></b>				
04-301-110 RE Taxes - Electoral (0.42 mils)	169,548	336,000	339,096	339,096
04-301-400 RE Taxes - Delinquent		500	1,000	1,000
04-301-600 Interim Tax - Open Space	1,036	1,000	800	600
<b>Subtotal (301) Real Property Tax</b>	<b>170,584</b>	<b>337,500</b>	<b>340,896</b>	<b>340,696</b>
<b><u>(310) Act 511 Taxes</u></b>				
04-310-100 RE Transfer Tax (For Crebilly Sale Only)		103,049	0	103,049
04-310-210 EIT Taxes - Electoral (0.08%)	155,087	404,600	380,000	412,000
<b>Subtotal (310) RE Tax</b>	<b>155,087</b>	<b>507,649</b>	<b>380,000</b>	<b>515,049</b>
<b><u>(341) Interest Earnings</u></b>				
04-341-000 Interest Earnings	3,432	40,000	14,500	18,000
<b>Subtotal (301) RE Tax</b>	<b>3,432</b>	<b>40,000</b>	<b>14,500</b>	<b>18,000</b>
<b><u>(354) State Grants</u></b>				
04-354-080 State Grants		1,250,000	0	100,000
<b>Subtotal (354) State Grants</b>	<b>0</b>	<b>1,250,000</b>	<b>0</b>	<b>100,000</b>
<b><u>(357) County Grants</u></b>				
04-357-080 Chester County Open Space Program	0	1,206,750	0	
<b>Subtotal (357) County Grants</b>	<b>0</b>	<b>1,206,750</b>	<b>0</b>	<b>0</b>
<b><u>(392) Interfund Transfers</u></b>				
04-392-150 Transfer from Bond Proceeds			360,000	
<b>Subtotal (393) Proceeds of Long Term Debt</b>	<b>0</b>	<b>0</b>	<b>360,000</b>	<b>0</b>

## Open Space Revenues and Expenditures

	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>
<b>Total Open Space Fund Revenues</b>	<b>329,103</b>	<b>24,136,249</b>	<b>1,095,396</b>	<b>973,745</b>

## Open Space Revenues and Expenditures

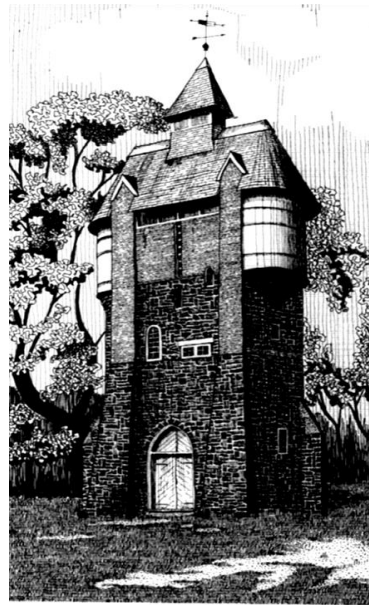
	2023 Actual	2024 Adopted	2024 Year End Projection	2025 Proposed Budget
<b><i>Open Space Fund Expenditures</i></b>				
<b><u>(403) Tax Collection</u></b>				
04-403-310 Open Space EIT Tax Commission	1,922	4,046	4,046	4,200
<b>Subtotal (403) Tax Collection</b>	<b>1,922</b>	<b>4,046</b>	<b>4,046</b>	<b>4,200</b>
<b><u>(404) Legal Fees</u></b>				
04-404-451 Open Space Acquisition Legal Fees	0	0	6,000	1,500
<b>Subtotal (403) Tax Collection</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>1,500</b>
<b><u>(411) Volunteer Fire/EMT Credit</u></b>				
04-411-510 Volunteer Fire/EMT Credit	0	0	369	400
<b>Subtotal (403) Tax Collection</b>	<b>0</b>	<b>0</b>	<b>369</b>	<b>400</b>
<b><u>(450) Open Space Repairs/Maint./Improvements</u></b>				
04-450-313 Engineering Planning		0	0	125,000
04-450-314 Legal Maint. Advisory Services			0	
04-450-370 Repairs, Maint. Improvements	0	50,000		265,600
<b>Subtotal (461) Conservation of Natural Resource</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>390,600</b>
<b><u>(471) Debt Principal</u></b>				
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
<b>Subtotal (471) Debt Principal</b>	<b>180,000</b>	<b>1,771,812</b>	<b>180,000</b>	<b>0</b>
<b><u>(491) Refunds of Prior Year Revenues</u></b>				
04-491-010 Open Space RE Tax Refund	415	0	111	200



## Open Space Revenues and Expenditures

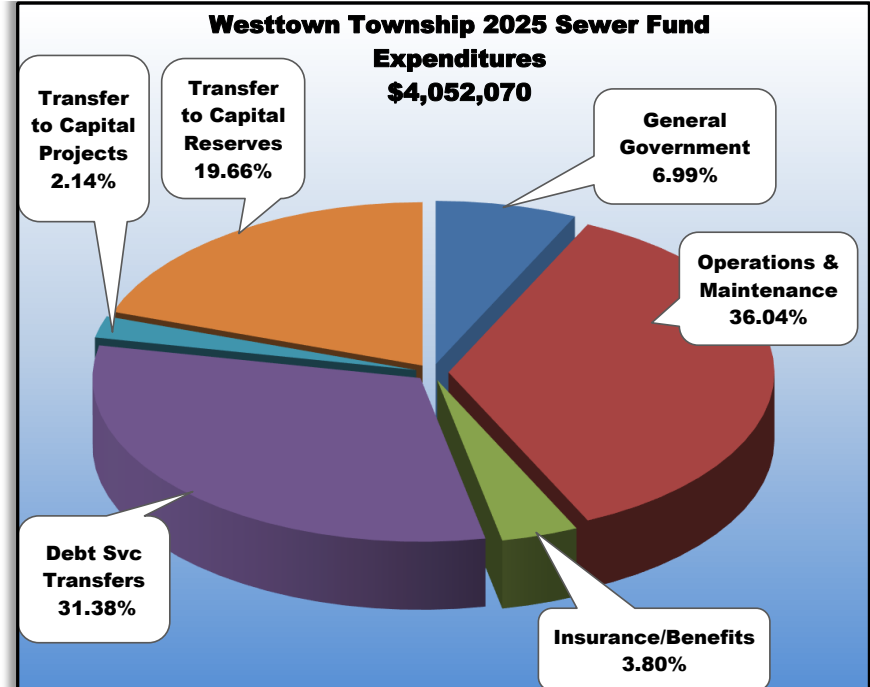
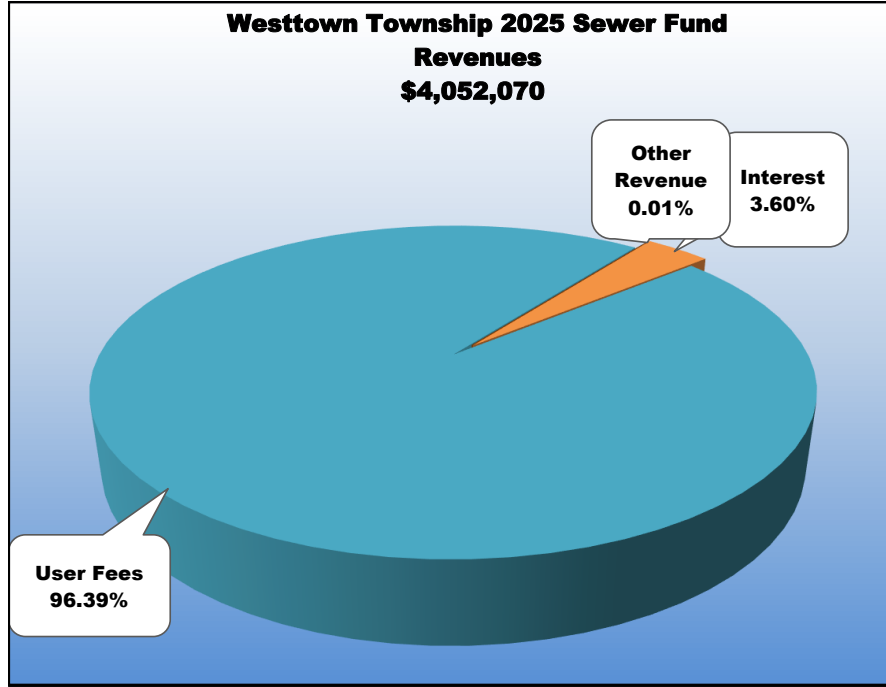
	2023 Actual	2024 Adopted	2024 Year End Projection	2025 Proposed Budget
<b><u>(492) Interfund Operating Transfers</u></b>				
04-492-023 Transfer to Debt Svc/Series 2024		248,400	270,900	579,600
Subtotal (492) Interfund Operating Transfers	0	248,400	270,900	579,600
<b>Total Open Space Fund Expenditures:</b>	<b>303,336</b>	<b>22,915,055</b>	<b>455,315</b>	<b>975,000</b>
<b>Total Open Space Fund Revenue</b>	<b>329,103</b>	<b>24,136,249</b>	<b>1,095,396</b>	<b>973,745</b>
<b>Total Open Space Fund Expenditures</b>	<b>303,336</b>	<b>22,915,055</b>	<b>455,315</b>	<b>975,000</b>
<b>Total Open Space Fund Balance</b>	<b>25,767</b>	<b>1,221,194</b>	<b>640,081</b>	<b>(1,255)</b>

**WESTTOWN TOWNSHIP**  
**2025 Sewer Fund Draft Budget**



**11/18/2024**

Fiscal Year 2025  
Sewer Fund Budget



**Glossary**

**Sanitation/Sewage Charges** - User fees collected from properties connected to the Township's two public wastewater systems, Westtown Chester Creek and West Goshen.

**Grants -Act 537 Reimbursement**

**Reimbursements** - Developer's reimbursement of legal and engineering fees.

**Interest Earned** - Earnings derived from cash holdings.

**Operations & Maintenance** - Costs associated with wastewater collection and treatment for Chester Creek Sewer Plant, Pump Stations, and sewage processed by West Goshen Municipal Authority.

**Administration** - Postage, billing, legal, engineering & liability insurance.

**Payroll** - Salary & benefits for plant operators and prorated share of salaries and benefits of administrative staff.

**Debt Service** - Sinking fund payments for GO Bond 2021

**Reserves** - Based on Fund Balance Policy (Resolution 2013-7 Amended 8/16/16) no less than 12% of budgeted revenue for the current budget year shall fund the Sewerage System Capital Reserve and Sewerage System Capital Improvement Program.

## Sewer Fund Revenues

	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			2,044,237		1,234,997		
<b><u>(341) Interest Earnings</u></b>							
08-341-000 Interest Earnings	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		
<b>Subtotal (341) Interest Earnings</b>	<b>57,811</b>	<b>122,000</b>	<b>186,000</b>	<b>152.46%</b>	<b>110,000</b>	<b>-76,000</b>	<b>-40.86%</b>
<b><u>(361) Twp Sales/Charges for Service</u></b>							
08-361-601 UB Returned Check Fee	70	70	70	100.00%	70	0	0.00%
<b>Subtotal (361) Twp Sales/Charges for Service</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>100.00%</b>	<b>70</b>	<b>0</b>	<b>0.00%</b>
<b><u>(364) Sanitation/Sewage Charges</u></b>							
08-364-110 Sewage Tapping Fee /WCC	0	0	0	0.00%	0	0	0.00%
08-364-111 Sewage Tapping Fee/ W.Goshen	3,164	0	0	0.00%	0	0	0.00%
08-364-120 Sewer User Fees Not Metered	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	100.00%	1,640	0	0.00%
08-364-123 Sewer Fees-Pool Club House	1,640	1,640	1,640	100.00%	1,640	0	0.00%
08-364-124 Commercial Sewer Fees Metered	307,364	290,000	290,000	100.00%	291,000	1,000	0.34%
08-364-125 Westtown Sch Meter Usage	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	100.00%	1,200	0	0.00%
08-364-135 Thornbury Twp CC Maint Fee	1,600	1,600	1,600	100.00%	1,600	0	0.00%
08-364-500 Delinquent Sewer Collections	50,496	45,000	42,000	93.33%	42,000	0	0.00%
<b>Subtotal (364) Sanitation</b>	<b>2,954,286</b>	<b>2,926,360</b>	<b>2,940,080</b>	<b>100.47%</b>	<b>2,942,360</b>	<b>2,280</b>	<b>0.08%</b>
<b><u>(380) Miscellaneous Revenue</u></b>							
08-380-000 Misc Revenue	8,570	0	0	0.00%	0	0	0.00%
<b>Subtotal (390) Misc Revenue</b>	<b>8,570</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b><u>(395) Refunds &amp; Reimbursements</u></b>							
08-395-100 Miscellaneous Refunds	0	250	0	0.00%	50	50	100.00%
08-395-200 Miscellaneous Reimbursement	0	250	0	0.00%	50	50	100.00%
08-395-700 Developers Reimbursements	0	250	0	0.00%	50	50	100.00%
<b>Subtotal (395) Refunds &amp; Reimbursements:</b>	<b>0</b>	<b>750</b>	<b>0</b>	<b>0.00%</b>	<b>150</b>	<b>150</b>	<b>100.00%</b>

**Sewer Fund Revenues**

	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Year End Projection</b>	<b>Projected % of Budget Used Y/E</b>	<b>2025 Proposed Budget</b>	<b>\$ Variance 2024-2025</b>	<b>% Variance 2024-2025</b>
<b>399 Reserve Appropriation</b>		1,002,890					
<b>Total Sewer Revenue</b>	3,020,771	4,052,070	3,126,150	58.00%	3,052,580	-73,570	-2.35%

## Sewer Fund Expenditures

	2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<b><u>(401) Executive</u></b>						
08-401-000 WW General Expense	302	500	500	500	0	0.00%
08-401-100 Wastewater Admin Wages	126,169	146,557	140,000	142,000	2,000	1.43%
08-401-161 FICA	7,774	9,087	8,680	8,804	124	1.43%
08-401-162 Medicare Employer	1,818	2,125	2,030	2,059	29	1.43%
08-401-163 PAUC Employer	183	250	180	180	0	0.00%
08-401-210 WW - Office Supplies	398	500	650	500	-150	-23.08%
08-401-241 WW - Training & Information	562	1,500	750	1,500	750	100.00%
08-401-341 WW Advertising	0	0	0	0	0	0.00%
<b>Subtotal (401) Executive:</b>	<b>137,205</b>	<b>160,519</b>	<b>152,790</b>	<b>155,543</b>	<b>2,753</b>	<b>1.80%</b>
<b><u>(404) Legal Services</u></b>						
08-404-310 WW Legal - WCC	0	1,000	500	500	0	0.00%
08-404-314 WW Legal - West Goshen	0	1,000	500	500	0	0.00%
08-404-500 WW Delinquent Collection Legal Fees	586	1,100	2,929	2,786	-143	-4.88%
<b>Subtotal (404) Legal Services:</b>	<b>586</b>	<b>3,100</b>	<b>3,929</b>	<b>3,786</b>	<b>-143</b>	<b>-3.64%</b>
<b><u>(406) General Government Admin</u></b>						
08-406-100 TMDL Coalition	764	2,500	1,660	2,500	840	50.63%
08-406-200 NPDEs Permit	1,000	3,000	3,000	3,000	0	0.00%
08-406-225 Daily Discharge Capacity Fee	715	725	749	800	51	6.81%
08-406-360 Municipay Credit Card Fees	10,377	10,000	11,000	12,000	1,000	9.09%
08-406-500 Chapter 302-WW Opr Cert Fee	165	175	165	175	10	6.06%
08-406-800 Aqua Sewer Billing Fee	300	380	300	300	0	0.00%
<b>Subtotal (406) General Govt Admin:</b>	<b>13,321</b>	<b>16,780</b>	<b>16,874</b>	<b>18,775</b>	<b>1,901</b>	<b>11.27%</b>
<b><u>(407) Networking Services</u></b>						
08-407-215 WW Computer/Svcs/Support	0	200	200	200	0	0.00%
<b>Subtotal (407) Networking Services</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0.00%</b>
<b><u>(408) Engineering</u></b>						
08-408-000 WW Engineering - General	0	1,000	500	1,000	500	100.00%
08-408-100 Sewer Rate Study	0	0	0	25,000	25,000	100.00%
08-408-150 Tapping Fee Study	0	0	0	0	0	0.00%
08-408-313 WW Engineering-WCC	2,342	8,000	2,500	6,000	3,500	140.00%
08-408-314 WW Engineering - W.Goshen	0	5,000	2,500	2,500	0	0.00%
08-408-400 WW Engr Due From Developer	566	0	0	500	500	100.00%

## Sewer Fund Expenditures

	2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<b>Subtotal (408) Engineering:</b>	<b>2,908</b>	<b>14,000</b>	<b>5,500</b>	<b>35,000</b>	<b>29,500</b>	<b>536.36%</b>
<b><u>(429) Wastewater Collection/Treatment</u></b>						
08-429-100 WW Plant Wages	146,542	199,749	165,000	185,000	20,000	12.12%
08-429-161 FICA	10,913	12,694	10,605	11,780	1,175	11.08%
08-429-162 Medicare Employer	2,552	2,969	2,500	2,755	255	10.20%
08-429-163 PAUC Employer	293	300	200	300	100	50.00%
08-429-172 Holiday Pay	8,753	11,300	9,400	10,000	600	6.38%
08-429-176 Employee(s) Benefits (Leaves)	15,802	15,600	12,000	13,000	1,000	8.33%
08-429-177 Sick Time	2,616	2,600	2,600	3,000	400	15.38%
08-429-180 Over Time	4,197	5,000	6,000	5,000	-1,000	-16.67%
08-429-240 Administration & Billing - WCC	8,247	8,000	10,000	10,000	0	0.00%
08-429-244 WW Supplies - WCC	6,683	6,000	7,000	8,000	1,000	14.29%
08-429-245 WW Supplies - Kirkwood Pump Station	93	500	500	500	0	0.00%
08-429-246 WW Supplies - Pleasant Gr Pump Station	221	1,000	1,000	1,000	0	0.00%
08-429-247 WW Supplies - Rustin Pump Station	404	1,000	1,000	1,000	0	0.00%
08-429-251 WW Supplies - WG	946	1,000	1,000	1,000	0	0.00%
08-429-260 WW Tool Purchases	0	500	500	500	0	0.00%
08-429-261 WW Tool/Equipment Rental	0	500	500	500	0	0.00%
08-429-320 WW Telephone	582	650	650	650	0	0.00%
08-429-345 Chapter 94 Report	3,694	10,500	10,500	11,400	900	8.57%
08-429-360 WW Utilities - WCC	48,551	54,000	54,000	55,000	1,000	1.85%
08-429-361 Utilities - Pleasant Grv Pump Station	10,626	12,000	15,900	16,000	100	0.63%
08-429-362 Utilities-Trellis Lane	2,690	3,300	3,000	3,300	300	10.00%
08-429-363 Utilities-Sage Lane	2,083	2,700	2,400	2,700	300	12.50%
08-429-364 Utilities-Ltl Shiloh Rd	380	450	374	400	26	6.95%
08-429-365 Utilities-ArborView Pump Station	2,589	3,300	2,800	3,000	200	7.14%
08-429-366 Utilities-Kirkwood Pump Station	3,285	4,100	4,000	4,200	200	5.00%
08-429-367 Utilities-Thorne @ Maple	380	450	350	450	100	28.57%
08-429-368 Utilities-Rustin PS	4,234	5,600	5,300	5,600	300	5.66%
08-429-373 Treatment - WG (Goose Creek)	315,856	375,000	327,000	360,000	33,000	10.09%
08-429-374 Equipment Repair - WCC	14,638	45,000	25,000	45,000	20,000	80.00%
08-429-375 Equipment Repair - WG	0	5,000	2,000	5,000	3,000	150.00%
08-429-376 Operation & Maintenance - WCC	100,556	106,500	115,000	115,000	0	0.00%
08-429-377 Operation & Maintenance - WG	13,282	15,000	15,000	15,000	0	0.00%
08-429-378 Op & Maint - Pleasant Grove PS	36,741	15,000	58,000	30,000	-28,000	-48.28%
08-429-379 Op & Maint - Rustin PS	14,838	12,000	14,000	14,500	500	3.57%
08-429-380 Ashbridge Pump Station(WG)	5,485	2,500	2,500	2,500	0	0.00%
08-429-381 Op & Maint - ArborView PS	1,365	1,500	1,000	1,500	500	50.00%
08-429-382 Op & Maint - Kirkwood PS	7,063	5,000	7,500	6,000	-1,500	-20.00%
08-429-450 Alarm System Monitoring - WCC	18,789	20,000	18,789	20,000	1,211	6.45%
08-429-451 Alarm System Monitoring - WG	10,052	10,000	10,052	11,000	948	9.43%

## Sewer Fund Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
08-429-452	Sludge Hauling Contract	47,424	61,178	63,548	61,178	-2,370	-3.73%
08-429-455	Sewer Line Flush/Televise	0	75,000	60,000	55,000	75,000	-8.33%
08-429-600	W.Goshen Sewer Capital Costs	34,133	26,289	26,289	moved to Cap. Projects		0.00%
08-429-750	Equipment Purchase - WCC	0	2,000	419	2,000	1,581	377.33%
08-429-750	F-450 Utility Truck WWTP	61,649	83,000	71,945	0	-71,945	-100.00%
08-429-750	Jet Trailer (used from EGT)	43,500	0	0	0	0	
<b>Subtotal (429) WW Collection/Treatment:</b>		<b>1,012,726</b>	<b>1,225,729</b>	<b>1,147,121</b>	<b>1,099,713</b>	<b>-47,408</b>	<b>-4.13%</b>
<b><u>(480) Miscellaneous</u></b>							
08-480-100	Miscellaneous Expenses	8,570	0	0	0	0	0.00%
08-480-110	Bank Charges	13	0	523	1,000	477	91.20%
<b>Subtotal (480) Miscellaneous:</b>		<b>8,583</b>	<b>0</b>	<b>523</b>	<b>1,000</b>	<b>477</b>	<b>91.20%</b>
<b><u>(484) Workers Compensation Insurance</u></b>							
08-484-100	Workers Compensation	7,061	7,770	5,621	8,000	2,379	42.32%
<b>Subtotal (484) Workers Compensation Ins:</b>		<b>7,061</b>	<b>7,770</b>	<b>5,621</b>	<b>8,000</b>	<b>2,379</b>	<b>42.32%</b>
<b><u>(486) Insurance and Benefits</u></b>							
08-486-100	WW General Liability Insurance	19,067	20,974	19,995	22,995	2,999	15.00%
08-486-200	WW Property Insurance	6,359	6,995	7,219	8,302	1,083	15.00%
08-486-300	WW Automobile Liability	5,075	5,582	5,315	6,112	797	15.00%
08-486-400	WW Public Officials Liability	8,541	9,395	9,004	10,354	1,351	15.00%
<b>Subtotal (486) Insurance &amp; Benefits:</b>		<b>39,042</b>	<b>42,947</b>	<b>41,533</b>	<b>47,763</b>	<b>6,230</b>	<b>15.00%</b>
<b><u>(487) Employee Benefits</u></b>							
08-487-153	Insurance (Life,AD&D,LTD,STD)	7,599	8,500	7,200	7,600	400	5.56%
08-487-154	Dental Insurance (Empl)	922	1,000	2,000	1,800	-200	-10.00%
08-487-155	Vision Reimbursement	1,364	1,925	1,500	1,800	300	20.00%
08-487-156	Health/Hospitalization Insurance	58,753	70,000	51,000	49,000	-2,000	-3.92%
<b>Subtotal (487) Employee Benefits:</b>		<b>68,638</b>	<b>81,425</b>	<b>61,700</b>	<b>60,200</b>	<b>-1,500</b>	<b>-2.43%</b>
<b><u>(492) Interfund Operating Transfers</u></b>							
08-492-100	Transfer to Debt Svc/GO Series 2021 (2012)	300,000	294,000	294,000	294,000	0	0.00%
08-492-180	Transfer To Capital Projects	0	1,182,000	1,182,000	65,000		
08-492-200	Transfer to Sewer Capital Reserve	360,000	360,000	360,000	600,000	240,000	66.67%
08-492-300	Transfer to Debt Svc/GO Series 2021 (2016)	663,600	663,600	663,600	663,600	0	0.00%



### Sewer Fund Expenditures

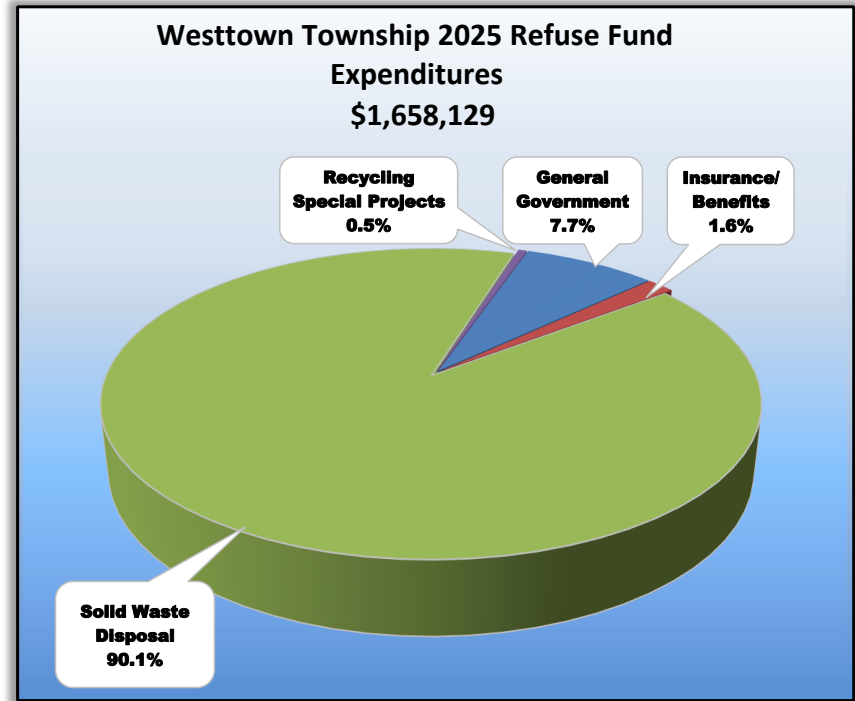
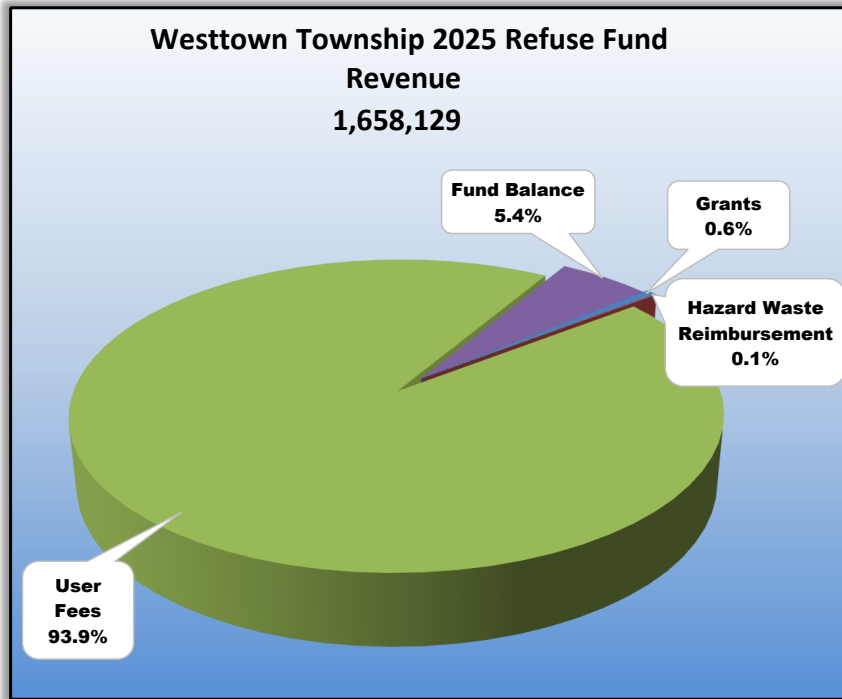
	2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
Subtotal (492) Interfund Operating Transfers:	1,323,600	2,499,600	2,499,600	1,622,600	-877,000	-35.09%
<b>Total Sewer Fund Expenses</b>	<b>2,615,022</b>	<b>4,052,070</b>	<b>3,935,391</b>	<b>3,052,580</b>	<b>-882,811</b>	<b>-22.43%</b>
Total SEWER FUND Revenues:	3,020,771	4,052,070	3,126,150	3,052,580	-73,570	-2.35%
Total SEWER FUND Expenditures:	2,615,022	4,052,070	3,935,391	3,052,580	-882,811	-22.43%
<b>Total SEWER FUND Fund Balance</b>	<b>405,750</b>	<b>0</b>	<b>(809,241)</b>	<b>0</b>		
<b>Sewer Fund Projected Year End Cash Balance</b>			1,234,997	1,234,997		

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



**11/18/2024**

Fiscal Year 2025 Refuse Fund



**Glossary**

**Fund Balance** - Cash in Checking needed in order to meet expenses

**Grants** - Department of Environmental Protection Recycling Grant

**Reimbursements** - Household Hazardous Waste Collection

**User Fees** - Fees collected from residents

**Solid Waste Collection/Disposal** - Contracted Collection Fees (A.J.Blosenski) disposal (tipping fees) at Chester County Landfill.

**General Government** - Delinquent collection legal fees, postage, wages, billing and crec

**Insurance/Benefits** - Benefits of administrative staff

**Recycling** - Cost of special recycling projects

**Fund Balance** - Reserves for future recycling projects and rate increase protection. Rates will increase \$20/Quarter for 2025.

## Refuse Fund Revenues

	2023 Actual	2024 Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024 -2025
<b>Refuse Beginning Cash Balance</b>		<b>780,939</b>	699,077	<b>534,321</b>		
<b><u>(355) State Shared Revenues</u></b>						
09-355-020 DER Grant - Recycling	17,408	10,000	16,073	10,000	-6,073	-37.78%
<b>Subtotal State Revenue</b>	<b>17,408</b>	<b>10,000</b>	<b>16,073</b>	<b>10,000</b>	<b>-6,073</b>	<b>-37.78%</b>
<b><u>(364) Sanitation/Trash/Recycling Fee</u></b>						
09-364-300 Solid Waste Collection	1,310,630	1,310,000	1,315,000	1,540,540	225,540	17.15%
09-364-400 Delinquent UB Collections	21,641	19,000	17,000	17,000	0	0.00%
<b>Subtotal (364) Trash/Recycling:</b>	<b>1,332,271</b>	<b>1,329,000</b>	<b>1,332,000</b>	<b>1,557,540</b>	<b>225,540</b>	<b>16.93%</b>
<b><u>(395) Reimbursements</u></b>						
09-395-205 Hazard Waste Reimburse	0	1,500	4,047	1,500	-2,547	-62.94%
<b>Subtotal Reimbursements</b>	<b>0</b>	<b>1,500</b>	<b>4,047</b>	<b>1,500</b>	<b>-2,547</b>	<b>-62.94%</b>
<b><u>(399) FUND BALANCE</u></b>	<b>81,862</b>	<b>208,458</b>		<b>89,089</b>		
<b>Total Refuse Revenue</b>	<b>1,431,542</b>	<b>1,548,958</b>	<b>1,352,120</b>	<b>1,658,129</b>	<b>306,009</b>	<b>22.63%</b>

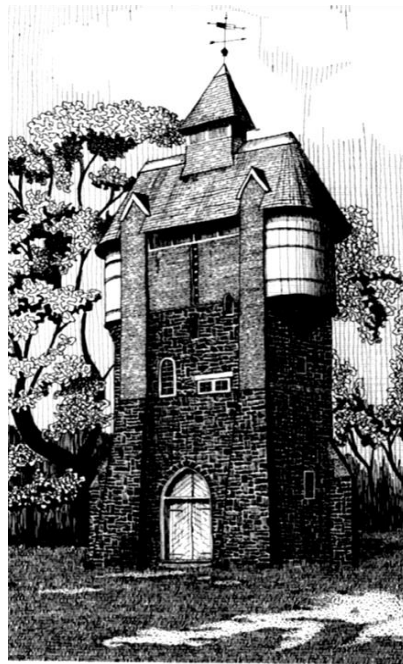
## Refuse Fund Expenditures

	2023 Actual	2024 Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<b>(401) Refuse Wages</b>						
09-401-100 Administration Refuse Payroll	112,546	125,187	135,000	107,000	-28,000	-20.74%
09-401-161 FICA	6,926	7,762	8,370	6,634	-1,736	-20.74%
09-401-162 MEDICARE EMPLOYER	1,620	1,815	1,958	1,552	-406	-20.74%
09-401-163 PAUC EMPLOYER	168	250	250	250	0	0.00%
<b>Subtotal (401-487) Wages</b>	<b>121,261</b>	<b>135,014</b>	<b>145,578</b>	<b>115,436</b>	<b>-30,142</b>	<b>-20.71%</b>
<b>(404) Solicitor</b>						
09-404-500 Delinquent Collection Legal Fees	586	900	2,929	1,500	-1,429	-48.79%
<b>Subtotal (404) Solicitor</b>	<b>586</b>	<b>900</b>	<b>2,929</b>	<b>1,500</b>	<b>-1,429</b>	<b>-48.79%</b>
<b>(406) General Government Administration</b>						
09-406-360 Municipay Credit Card Fees	10,378	10,000	11,000	11,500	500	4.55%
<b>Subtotal (406) Gen Gov't Admin</b>	<b>10,378</b>	<b>10,000</b>	<b>11,000</b>	<b>11,500</b>	<b>500</b>	<b>4.55%</b>
<b>(426) Recycling</b>						
09-426-100 Recycling - Special Projects	7,923	8,000	8,000	8,250	250	3.13%
<b>Subtotal (426) Recycling:</b>	<b>7,923</b>	<b>8,000</b>	<b>8,000</b>	<b>8,250</b>	<b>250</b>	<b>3.13%</b>
<b>(427) Solid Waste Collect/Disposal</b>						
09-427-100 Solid Waste Collect/Contracted	1,027,342	1,088,061	1,088,061	1,175,106	87,045	8.00%
09-427-120 Solid Waste Tipping Fees	237,495	265,000	302,500	312,000	9,500	3.14%
09-427-140 Solid Waste Collection/Gen	398	400	408	600	192	47.06%
09-427-150 Solid Waste UB & Postage	6,548	6,500	6,900	7,000	100	1.45%
09-427-300 Trash Service Credits	(8,550)		(48,500)		48,500	-100.00%
<b>Subtotal (427) Solid Waste:</b>	<b>1,263,233</b>	<b>1,359,961</b>	<b>1,349,369</b>	<b>1,494,706</b>	<b>145,337</b>	<b>10.77%</b>
<b>(484) Workers Compensation Insurance</b>						
09-484-100 Workers Compensation	6,536	7,200	5,621	6,183	562	10.00%

### Refuse Fund Expenditures

	2023 Actual	2024 Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<b>Subtotal (484) Workers Compensation</b>	6,536	7,200	5,621	6,183		
<b>(487) Employee Benefits</b>						
09-487-153 Life, AD&D, LTD, STD Insurance	2,478	2,850	2,850	2,400	-450	-15.79%
09-487-154 Dental Insurance	366	750	733	630	-103	-14.05%
09-487-155 Vision Reimbursement	640	650	400	525	125	31.25%
09-487-156 Health/Hospitalization insurance	18,141	23,633	20,772	17,000	-3,772	-18.16%
<b>Subtotal (487) Employee Benefits:</b>	<b>21,625</b>	<b>27,883</b>	<b>24,755</b>	<b>20,555</b>	<b>-4,200</b>	<b>-16.97%</b>
<b>Total Solid Waste Collection Expenses</b>	<b>1,431,542</b>	<b>1,548,958</b>	<b>1,516,876</b>	<b>1,658,129</b>	<b>141,254</b>	<b>9.31%</b>
<b>Total Solid Waste Revenue</b>	<b>1,431,542</b>	<b>1,548,958</b>	<b>1,352,120</b>	<b>1,658,129</b>	<b>306,009</b>	<b>22.63%</b>
<b>Total Solid Waste Expenses</b>	<b>1,431,542</b>	<b>1,548,958</b>	<b>1,516,876</b>	<b>1,658,129</b>	<b>141,254</b>	<b>9.31%</b>
<b>Total Solid Waste Fund Balance</b>	<b>-</b>	<b>0</b>	<b>(164,756)</b>	<b>(0)</b>		
<b>Refuse Fund Projected Year End Cash Balance</b>			<b>534,321</b>	<b>445,232</b>		

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



**11/18/2024**

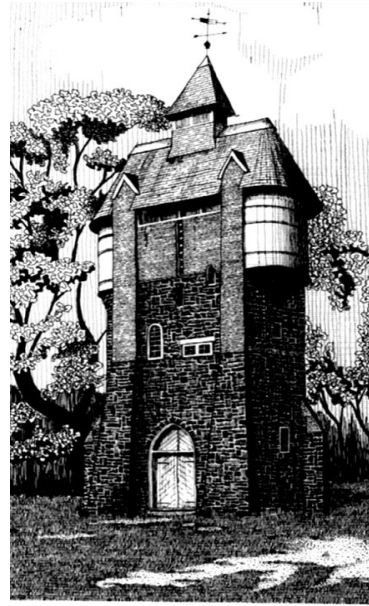
**State Highway Aid Fund  
Revenues and Expenditures**

	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>	<b>\$ Variance 2024-2025</b>	<b>% Variance 2024-2025</b>
BEGINNING BALANCE			4,480	3,609		
<b><u>State Highway Aid Fund Revenue</u></b>						
<b>(341) Interest Earnings</b>						
35-341-000 Interest Earnings	1,127	5,000	6,000	6,000	0	0.00%
<b><u>(355) State Shared Revenues</u></b>						
35-355-000 Liquid Fuels	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	0	0.00%
<b><u>(399) State Highway Aid Fund Balance</u></b>	58,526	2,920	1,371	3,500		
<b>Total Highway Aid Fund Revenue</b>	<b>440,000</b>	<b>390,000</b>	<b>385,500</b>	<b>380,318</b>	<b>-5,182</b>	<b>-1.34%</b>
<b><u>State Highway Aid Fund Expenditures</u></b>						
<b><u>(439) Highway Construction</u></b>						
35-439-610 Street Construction	440,000	390,000	385,000	378,000	-7,000	-1.82%
<b>Subtotal (439) Highway Construction:</b>	<b>440,000</b>	<b>390,000</b>	<b>385,000</b>	<b>378,000</b>	<b>-7,000</b>	<b>-1.82%</b>
<b>Total Highway Aid Fund Expenditures:</b>	<b>440,000</b>	<b>390,000</b>	<b>385,000</b>	<b>378,000</b>	<b>-7,000</b>	<b>-1.82%</b>
<b>Total HIGHWAY AID FUND Revenue</b>	<b>440,000</b>	<b>390,000</b>	<b>385,500</b>	<b>380,318</b>	<b>-5,182</b>	<b>-1.34%</b>
<b>Total HIGHWAY AID FUND Expenditures</b>	<b>440,000</b>	<b>390,000</b>	<b>385,000</b>	<b>378,000</b>	<b>-7,000</b>	<b>-1.82%</b>
<b>Total HIGHWAY AID FUND Fund Balance</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>2,318</b>		
<b>Liquid Fuel Fund Projected Year End Cash Balance</b>			<b>3,609</b>	<b>2,427</b>		

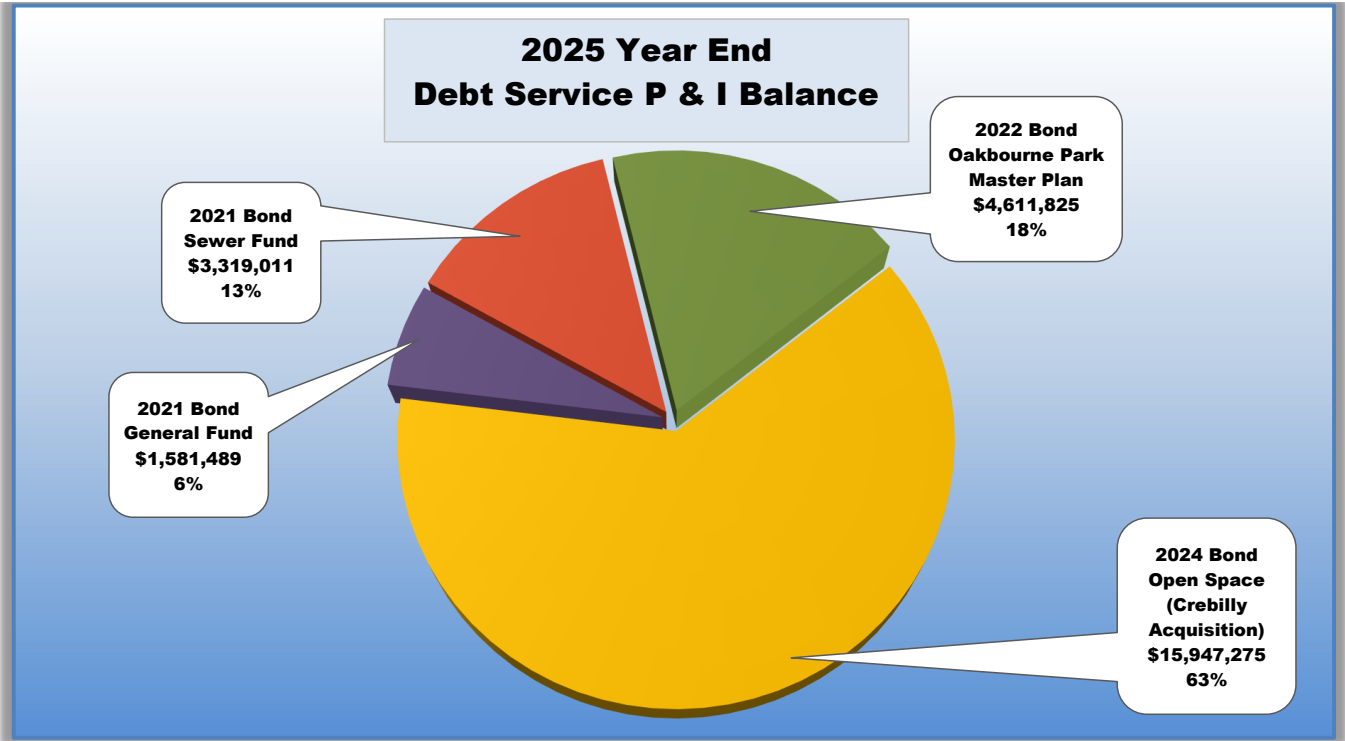


# WESTTOWN TOWNSHIP

## 2025 Debt Service Fund Draft Budget



11/18/2024



	Original Debt	P&I Balance 12/31/2024	P&I Balance 12/31/2025	Avg Coupon 2025 Rate
<b><u>General Obligation Bond Series of 2021</u></b>				
<b>General Fund</b>				
General Fund (Mansion Roof/Tower) GO 2016	\$89,895	\$53,872	\$42,648	3.00%
General Fund (PW Garage/Bridge)Refunded 2016	\$2,088,688	\$1,673,522	\$1,538,841	3.00%
<b>Total General Fund Debt</b>	<b>\$2,178,584</b>	<b>\$1,727,394</b>	<b>\$1,581,489</b>	
<b>Wastewater Fund</b>				
Sewer Revenue (Refunded GO 2012/GO 2005)	\$1,996,742	\$1,004,250	\$670,800	3.00%
Sewer Fund (Refunded GO 2016/GO 2006)	\$5,350,782	\$3,316,006	\$2,648,211	3.00%
<b>Total Wastewater Debt</b>	<b>\$7,347,523</b>	<b>\$4,320,256</b>	<b>\$3,319,011</b>	
<b><u>Oakbourne Park Master Plan Bond Series of 2022</u></b>				
Oakbourne Master Plan GO 2022 - Total Debt	\$5,358,690	\$4,884,763	\$4,611,825	5.00%
<b><u>Crebilly Land Acquisition Bond Series of 2024</u></b>				
Open Space Debt Series A	\$14,461,208	\$14,402,800	\$13,903,900	5.00%
Open Space Debt Series B	\$2,156,023	\$2,156,023	\$2,043,375	5.00%

**Debt Service Revenues**

	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>	<b>\$ Variance 2024-2025</b>	<b>% Variance 2024-2025</b>
Beginning Balance			702,332	917,383		
<b>(341) Interest Earnings</b>						
23-341-100 Series 2012 (2004 WEGO)	382	0	0	0	0	0.00%
23-341-500 Series 2012 (2005 Sewer)	1,618	2,000	500		-500	-100.00%
23-341-600 Series 2016 (2006 Sewer Expansion)	3,342	4,000	24,000	24,000	0	0.00%
23-341-720 Series 2022 (OBP Master Plan)	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	250	250	100.00%
<b>Subtotal (341) Interest Earnings</b>	<b>6,045</b>	<b>8,000</b>	<b>32,700</b>	<b>33,250</b>	<b>550</b>	<b>1.68%</b>
<b>(360) Debt Service Revenue</b>						
23-360-000 E.Goshen-WEGO Debt Svc Pymt	124,701	0	0	0	0	0.00%
<b>Subtotal (360) Debt Svc Revenue</b>	<b>124,701</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>(392) Interfund Transfers</b>						
23-392-010 General Fund DS GO2021 (GO12/2004 WEGC	132,000	0	0	0	0	0.00%
23-392-015 General Fund DS GO Series 2022 (OBP)	264,000	264,000	264,000	264,000	0	0.00%
23-392-030 General Fund DS GO Series 2021	126,000	126,000	126,000	126,000	0	0.00%
23-392-040 Open Space Fund DS GO Series 2024-A&B		248,400	248,400	489,600	241,200	97.10%
Open Space Fund DS GO Series 2024-B			22,500	90,000	67,500	300.00%
23-392-080 Sewer Fund DS GO Series 2021	963,600	957,600	957,600	957,600	0	0.00%
<b>Subtotal (492) Interfund Transfers</b>	<b>1,485,600</b>	<b>1,596,000</b>	<b>1,618,500</b>	<b>1,927,200</b>	<b>308,700</b>	<b>19.07%</b>
<b>Total Debt Service Revenue</b>	<b>1,616,347</b>	<b>1,604,000</b>	<b>1,651,200</b>	<b>1,960,450</b>	<b>309,250</b>	<b>18.73%</b>

## Debt Service Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<b>(471) Debt Principal</b>							
23-471-700	GO Bond 2021 Principal	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%
<b>Subtotal (471) Debt Principal</b>		<b>1,210,000</b>	<b>1,105,000</b>	<b>1,105,000</b>	<b>1,270,000</b>	<b>165,000</b>	<b>14.93%</b>
<b>(472) Debt Interest</b>							
23-472-700	GO Bond 2021 Interest	207,700	171,400	171,400	142,150	-29,250	-17.07%
23-472-720	GO Bond 2022 Interest	143,138	143,138	143,138	137,938	-5,201	-3.63%
23-472-740	GO Bond 2024-A Interest				368,900		
23-472-741	GO Bond 2024-B Interest			15,398	97,250		
<b>Subtotal (472) Debt Interest</b>		<b>350,838</b>	<b>314,538</b>	<b>329,936</b>	<b>746,238</b>	<b>416,302</b>	<b>126.18%</b>
<b>(475) Miscellaneous/Fiscal Agent Fees</b>							
23-475-400	Fiscal Agent Fees - GO2021	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						
<b>Subtotal Miscellaneous</b>		<b>1,200</b>	<b>1,200</b>	<b>1,213</b>	<b>1,850</b>	<b>637</b>	<b>52.51%</b>
<b>(492) Interfund Operating Transfers</b>							
23-492-000	Transfer to Fund Balance						
23-492-030	Transfer to Capital Reserve						
23-492-010	Transfer to General Fund	0	0	0			0.00%
<b>Subtotal Interfund Transfers</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Debt Svc Expenditures</b>		<b>1,562,038</b>	<b>1,420,738</b>	<b>1,436,149</b>	<b>2,018,088</b>	<b>581,939</b>	<b>40.52%</b>
<b>Total DEBT SERVICE FUND Revenues</b>		<b>1,616,347</b>	<b>1,604,000</b>	<b>1,651,200</b>	<b>1,960,450</b>	<b>309,250</b>	<b>18.73%</b>
<b>Total DEBT SERVICE FUND Expenditures</b>		<b>1,562,038</b>	<b>1,420,738</b>	<b>1,436,149</b>	<b>2,018,088</b>	<b>581,939</b>	<b>40.52%</b>

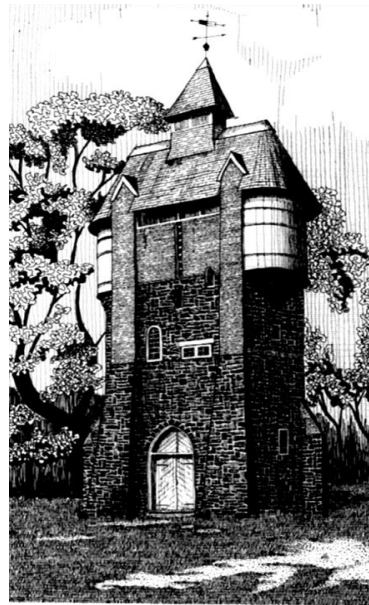
## Debt Service Expenditures

<b>Total DEBT SERVICE FUND Fund Balance</b>	<b>54,309</b>	<b>183,262</b>	<b>215,051</b>	<b>(57,638)</b>
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**DEBT SERVICE Fund Projected Year End Cash Balance** **917,383** **859,746**

# WESTTOWN TOWNSHIP

## 2025 Capital Reserve Fund Adopted Budget



11/18/2024

## Capital Reserves Revenue

		2023 Actual	2024 Adopted	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<b>Fund Balance</b>				6,544,295	6,011,907		
<b>(341) Interest Earnings</b>							
30-341-001	Capital Reserve GF Interest	148,987	140,000	253,500	160,000	-93,500	-36.9%
30-341-200	Capital Reserve WW Interest	57,408	70,000	81,000	60,000	-21,000	-25.9%
<b>Subtotal (341) Interest Earnings</b>		<b>206,395</b>	<b>210,000</b>	<b>334,500</b>	<b>220,000</b>	<b>-114,500</b>	<b>-34.2%</b>
<b>(380) Miscellaneous Revenue</b>							
30-399-000	Fund Reserve Appropriation	0	0	0		0	0.0%
30-380-001	CR CC Rewards	0	0	0	0	0	0.0%
<b>Miscellaneous Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>(392) Interfund Transfers</b>							
30-392-023	Transfer from Debt Service					0	0.00%
30-392-030	GF Capital Reserve	180,000	180,000	180,000	240,000	60,000	33.33%
30-392-080	Wastewater Capital Reserve	360,000	360,000	360,000	600,000	240,000	66.67%
30-392-300	Transfer from, GF (Capital Rsv)	0	50,000	50,000	50,000	0	0.00%
30-392-400	Transfer from GF- Infrastructure/Windfall	0	25,000	25,000	0	-25,000	-100.00%
<b>Subtotal (392) Interfund Transfers</b>		<b>540,000</b>	<b>615,000</b>	<b>615,000</b>	<b>890,000</b>	<b>275,000</b>	<b>44.7%</b>
<b>Total Capital Reserve Revenue</b>		<b>746,395</b>	<b>825,000</b>	<b>949,500</b>	<b>1,110,000</b>	<b>160,500</b>	<b>16.9%</b>

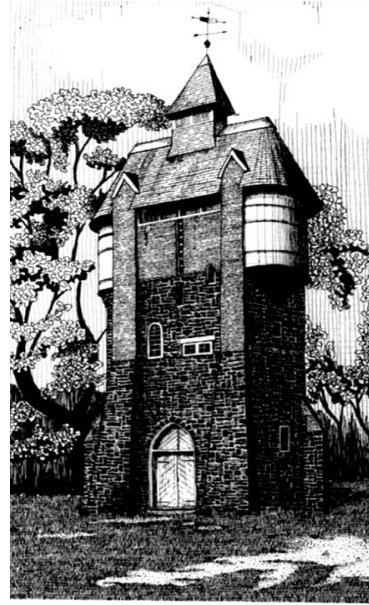
### Capital Reserve Expenditures

		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<b>(475) Fiscal Agent Fees</b>							
30-475-100	Fiscal Agent Fees	0	0			0	0.0%
30-480-200	Bank Fees	26	0	0			
<b>(492) Interfund Transfers</b>							
30-492-018	Transfer to Capital Projects/WCC Sewer CIP	453,501	0	0		0	0.0%
30-492-018	Transfer to Capital Projects/PGFM & PGPS	0	0	734,801	0	-734,801	-100.0%
30-492-020	Transfer to Capital Projects/Admin	104,200	88,500	78,500	25,000	-203,741	-66.4%
"	Transfer to Capital Projects/Roads-Traffic Sign	0	104,000	100,600	0	0	0.0%
"	Transfer to Capital Projects/Oakbourne Mansion/Pa	0	15,000	261,000	20,000	0	0.0%
"	Transfer to CP/SWM-MS4 Projects	0	52,589	306,987	103,246	-53,500	-68.2%
30-492-080	Transfer to WW	34					
<b>Subtotal (492) Interfund Transfers</b>		<b>557,735</b>	<b>260,089</b>	<b>1,481,888</b>	<b>148,246</b>	<b>-53,500</b>	<b>-43.0%</b>
<b>Total Capital Reserve Expenditures</b>		<b>557,761</b>	<b>260,089</b>	<b>1,481,888</b>	<b>148,246</b>	<b>-1,333,642</b>	<b>-43.0%</b>
<b>Total CAPITAL RESERVE Revenue</b>		<b>746,395</b>	<b>825,000</b>	<b>949,500</b>	<b>1,110,000</b>	<b>160,500</b>	<b>34.5%</b>
<b>Total CAPITAL RESERVE Expense</b>		<b>557,761</b>	<b>260,089</b>	<b>1,481,888</b>	<b>148,246</b>	<b>-1,333,642</b>	<b>-43.0%</b>
<b>Total CAPITAL RESERVE FUND BALANCE</b>		<b>188,633</b>	<b>564,911</b>	<b>(532,388)</b>	<b>961,754</b>		
<b>CAPITAL RESERVE Estimated Year End Cash Balance</b>				<b>6,011,907</b>	<b>6,973,661</b>		



# WESTTOWN TOWNSHIP

## 2025 Capital Projects Fund Adopted Budget



11/18/2024

## Capital Projects Revenues

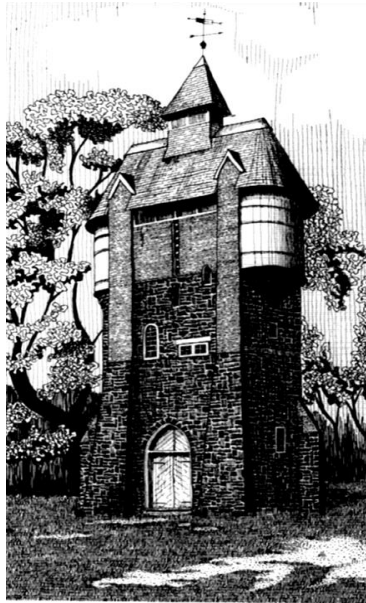
		2023 Actual	2024 Adopted Budget	2024 Year End Projection	2025 Proposed Budget	\$ Variance 2024-2025	% Variance 2024-2025
<b>Beginning Balance</b>				662,981	396,204		
<b>(341) Interest Earnings</b>							
18-341-000	Interest	0	0	0	0	0	0.0%
18-341-100	CP WW Int Earned	1,187	5,000	7,500	5,000	-2,500	-33.3%
18-341-300	CP GF Special Projects Int Earned	1,340	5,000	16,000	8,000	-8,000	-50.0%
		<b>2,527</b>	<b>10,000</b>	<b>23,500</b>	<b>13,000</b>		
<b>(354) Capital &amp; Operating Grants</b>							
18-354-030	Green Light Go Grant (926/Shady Grove Way)		267,125		267,125	267,125	100.0%
18-354-070	Greenways, Trails & Recreation Grant (MPP)	0	210,000	210,000	0	-210,000	-100.0%
18-354-071	PECO GREEN REGION GRANT	100,000			20,000	20,000	100.0%
18-354-072	DCNR C2P2/NPS LWCF Grant	0	750,000	1,500,000	0	-1,500,000	-100.0%
18-354-074	Local Share Grant (Londonderry/Wickerton Slip Lining)				259,159	259,159	100.0%
18-354-100	CFA Watershed Restoration Grant (Sage Rd)	10,000	0	0	0	0	0.0%
18-354-105	Growing Greener Grant - Thorne Drive Basin Re	0	0	187,039		-187,039	-100.0%
		<b>110,000</b>	<b>1,227,125</b>	<b>1,897,039</b>	<b>546,284</b>	<b>-1,430,841</b>	<b>-71.2%</b>
<b>(380) Miscellaneous Revenue</b>							
18-380-001	Credit Card Rewards	10,214	10,000	15,000	15,000	0	0.0%
		<b>10,214</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-1,358,721</b>	<b>0.0%</b>
<b>(391) Proceeds of Sale of Fixed Assets</b>							
18-391-100	Sale of Fixed Assets	0	18,000	17,700	500,000	482,300	2724.9%
		0	18,000	7700	500,000	-2,789,562	6393.5%
<b>(392) Interfund Transfers</b>							
18-392-020	Transfer from GF						
18-392-030	GF Reserves Transfer/MS4 Projects	47,000	52,589	52,589	103,246	50,657	96.3%
"	GF Cap Res./Park Projects/Gov't Bldgs/Traffic/E	57,200	207,500	398,500	45,000	-353,500	-88.7%
18-392-080	Transfer From Reserve WW CIP-WGSTP			130,513		-130,513	-100.0%
"	Cap Reserve Transfer/Sewer Capital Improveme	453,501		734,801		-734,801	-100.0%
18-392-085	WW Fund Transfer		1,182,000	1,182,000	65,000	-1,117,000	-94.5%
		<b>557,701</b>	<b>1,442,089</b>	<b>2,498,403</b>	<b>213,246</b>	<b>-2,285,157</b>	<b>-91.5%</b>
<b>Pleasant Grove Pump Station Funding Source</b>							
Acct. TBD	Funding for PGPS (Loan, Bond, Grant, Reserves)	0	0	0	2,200,000	2,200,000	100.0%
		0	0	0	2,200,000	-4,136,958	100.0%
<b>(399) Fund Balance</b>			<b>1,029,378</b>				
<b>Total Capital Projects Revenue &amp; Fund Balance Appropriati</b>		<b>680,442</b>	<b>3,736,592</b>	<b>4,441,642</b>	<b>3,487,530</b>	<b>-3,715,998</b>	<b>-21.5%</b>

**Capital Projects Expenditures**

		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Year End Projection</b>	<b>2025 Proposed Budget</b>	<b>\$ Variance 2024-2025</b>	<b>% Variance 2024-2025</b>
<b>(408) Engineering/Architecture/Landscape</b>							
18-408-313	926/Shady Grove Way Eng			52,456			
18-408-350	MS4 Engineering Services	43,554	0	20,825	0	-20,825	-100.0%
18-408-400	Pleasant Grove PS/Design Only	7,234	182,000	209,766	0	-209,766	-100.0%
18-408-401	Pleasant Grove PS Construction Management				200,000		
18-408-450	Collection System Repair/Const Engr (Ponds E	0	0		0	0	0.0%
18-408-500	Collection System Repair/Const Engr (Slip Lini	32,829	0	30,000	103,246	73,246	244.2%
18-408-620	Master Park Plan Design/Permits/Surveys	68,351	20,000	63,472	-	-63,472	100.0%
		<b>151,967</b>	<b>202,000</b>	<b>376,519</b>	<b>303,246</b>	<b>-220,817</b>	<b>-19.5%</b>
<b>(409) General Government Buildings</b>							
18-409-500	Admin Office Upgrades	0	50,000	7,000	40,000	33,000	471.4%
18-409-605	Mansion/Carriage House /Gate House Repairs	7,200		0		0	0.0%
18-409-610	Darlington Inn				10,000		
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	20,000	5,000	100.0%
		<b>7,200</b>	<b>103,500</b>	<b>60,500</b>	<b>70,000</b>	<b>-500</b>	<b>15.7%</b>
<b>(429) Collection System Capital Improvement Program</b>							
18-429-300	Collection System Infracture Repairs (Spot)	24,282	0	0	0	0	0.0%
18-429-500	WGSA Capital Construction	0	235,000	0	285,000	285,000	100.0%
18-429-600	Capital Construction - Main Plant				20,000		
18-429-603	Collection System Repair Capital Const	245,059	65,019	304,893	0	-304,893	-100.0%
18-429-611	Pleasant Grove PS . - Force Main		1,000,000	1,676,560	0	-1,676,560	-100.0%
18-429-612	Pleasant Grove - Pump Station Construction				2,000,000		
		<b>269,341</b>	<b>1,300,019</b>	<b>1,981,453</b>	<b>2,305,000</b>	<b>-1,696,453</b>	<b>16.3%</b>
<b>(433) Traffic Control</b>							
18-433-610	Traffic Signal Const. 926/Shady Grove (net cos	0	337,125	337,125	0	-337,125	-100.0%
		<b>0</b>	<b>337,125</b>	<b>337,125</b>	<b>0</b>	<b>-337,125</b>	<b>-100.0%</b>
<b>(436) Storm Water Management/MS4</b>							
18-436-100	Radley Run Stream Restoration BRCA-S New :	0	50,000	0	50,000	50,000	100.0%
18-436-200	Sage Road Basin Retrofit	16,975		0		0	0.0%
18-436-300	Thorne Drive Basin Retrofit (net cost)	286	69,948	256,987	0	-256,987	-100.0%
		<b>17,261</b>	<b>119,948</b>	<b>256,987</b>	<b>50,000</b>	<b>-206,987</b>	<b>-80.5%</b>
<b>(437) Tools &amp; Machinery</b>							
18-437-700	Purchase of Equipment (2) Exmark Mowers	0	34,000	42,894	0	-42,894	-100.0%
		<b>0</b>	<b>34,000</b>	<b>42,894</b>	<b>0</b>	<b>-42,894</b>	<b>-100.0%</b>
<b>(454) Township Parks</b>							
18-454-000	Parks - Tyson Park Playground	0			30,000		
18-454-610	Oakbourne Park Master Plan Phase 1	83,545	1,640,000	1,652,941	0	-1,652,941	-100.0%
		<b>83,545</b>	<b>1,640,000</b>	<b>1,652,941</b>	<b>30,000</b>	<b>-1,652,941</b>	<b>-98.2%</b>
<b>(465) Land Acquisition</b>							
18-465-710	Land Acquisition/Subdivision			241,000	152,000	-89,000	-36.9%
		<b>0</b>	<b>0</b>	<b>241,000</b>	<b>152,000</b>	<b>-89,000</b>	<b>-36.9%</b>
<b>Total Capital Projects Expense</b>		<b>529,314</b>	<b>3,736,592</b>	<b>4,708,419</b>	<b>2,758,246</b>	<b>-1,950,173</b>	<b>-41.4%</b>
<b>Total CAPITAL PROJECTS FUND Revenue/Fund Balance A</b>		<b>680,442</b>	<b>3,736,592</b>	<b>4,441,642</b>	<b>3,487,530</b>	<b>-954,112</b>	<b>-21.5%</b>
<b>Total CAPITAL PROJECTS FUND Expense</b>		<b>529,314</b>	<b>3,736,592</b>	<b>4,708,419</b>	<b>2,758,246</b>	<b>-1,950,173</b>	<b>-41.4%</b>
<b>Total CAPITAL PROJECTS FUND Fund Balance</b>		<b>151,128</b>	<b>0</b>	<b>(266,777)</b>	<b>729,284</b>		
<b>CAPITAL PROJECTS Fund Projected Year End Cash Balance</b>				<b>396,204</b>	<b>1,125,488</b>		

# WESTTOWN TOWNSHIP

## 2025 ARPA Fund Draft Budget



11/18/2024

## ARPA Revenues and Expenditures

	2023 Actual	2024 Adopted Budget	2024 Year End Projection	2024 Proposed Budget
<b>ARPA Fund Balance</b>		1,220,367	1,222,250	651,320
<b>ARPA REVENUES</b>				
<b>(341) Interest Earnings</b>				
19-341-000 Interest Earnings	61,645	40,000	43,100	20,117
<b>Total ARPA Fund Revenue</b>	<b>61,645</b>	<b>1,260,367</b>	<b>1,265,350</b>	<b>671,437</b>
<b>ARPA EXPENDITURES</b>				
<b>(452) Culture-Recreation</b>				
19-452-610 OBP Master Plan	0	483,517	614,030	
19-452-611 OBP/Mansion Core Parking Design & Construction				671,437
<b>Subtotal (452) Culture-Recreation</b>	<b>0</b>	<b>483,517</b>	<b>614,030</b>	<b>671,437</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>0</b>	<b>1,260,367</b>	<b>614,030</b>	<b>671,437</b>
<b>Total ARPA FUND Revenue</b>	<b>61,645</b>	<b>1,260,367</b>	<b>1,265,350</b>	<b>671,437</b>
<b>Total ARPA FUND Expenditures</b>	<b>0</b>	<b>1,260,367</b>	<b>614,030</b>	<b>671,437</b>
<b>Total ARPA FUND Fund Balance</b>	<b>61,645</b>	<b>0</b>	<b>651,320</b>	<b>0</b>