

Westtown Township
County of Chester
Commonwealth of Pennsylvania

Thomas Foster
Chair

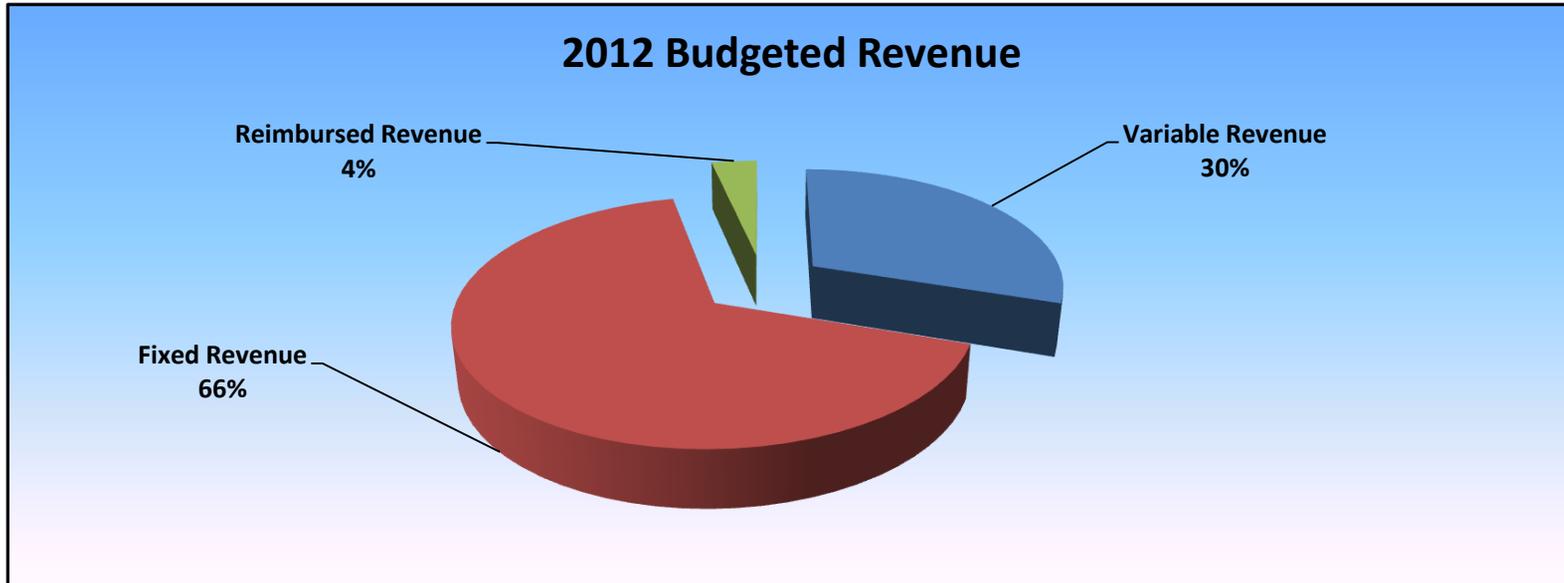
Charles Barber
Vice Chair

Carol De Wolf
Police Commissioner

Fiscal Year 2012
Adopted Budget

December 19, 2011

Westtown Township Fiscal Year 2012



2012 Budgeted Revenue

General Fund	\$5,000,422
Refuse Fund	\$1,070,350
Liquid Fuels Fund	\$264,123
Sewer Fund	\$2,193,500
	\$8,528,395

2012 Revenue Categories

Variable Revenue	\$2,569,759
Fixed Revenue	\$5,665,636
Reimbursed Revenue	\$293,000
	\$8,528,395

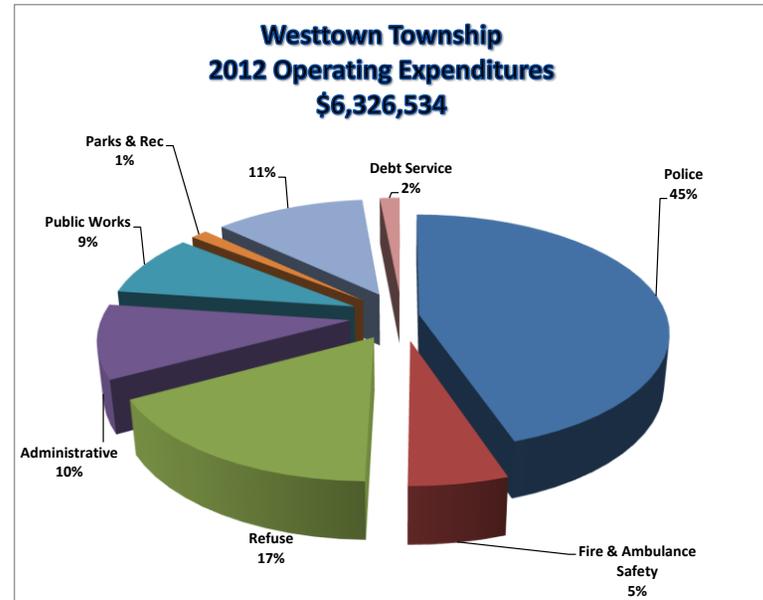
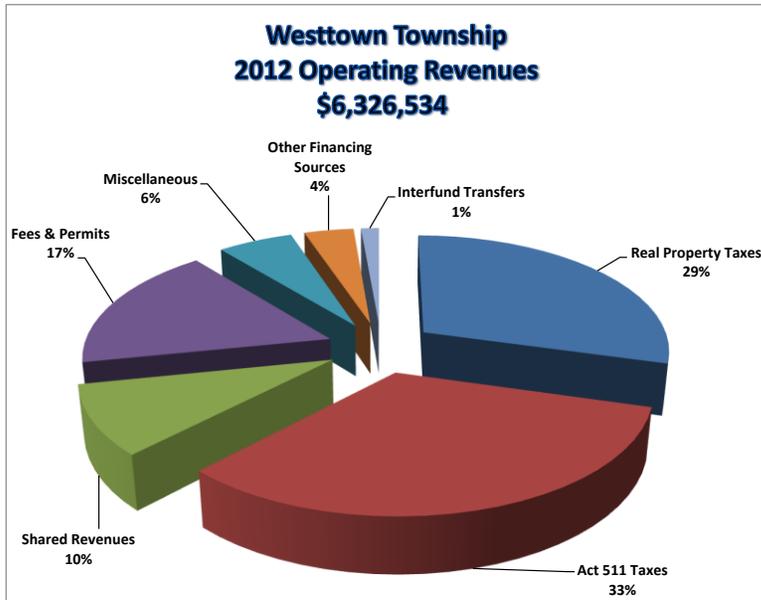
As seen in this chart, only 30% of total revenue budgeted for 2012 relies on VARIABLE INCOME sources such as Real Estate Transfer Tax, Earned Income Tax, Local Services Tax, Franchise Fees, Fines/Rents, Charges for Services and Inspection Fees.

The FIXED REVENUE sources include Property Taxes, Leases, Trash and Sewer User Fees as well as Intergovernmental Revenues such as Liquid Fuels Tax.

Westtown Township
2012 Operating Budget

General Fund
Refuse Fund
State Highway Fund

Westtown Township 2012 Operating Revenues General Fund, Refuse Fund, Liquid Fuels Fund



Glossary

Real Property - 2.5 mills levied on assessed value of taxable property.

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

Shares Revenue - Liquid Fuels Tax, shared revenues, grants & Magistrate Fines.

Fees & Permits - Refuse User Fees, protective inspection & building permits, etc.

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

Other Financing Sources - Developer's reimbursements, refunds.

Interfund Transfers

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

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

Refuse - Collection service (AJ Blosenski) disposal costs (Chester Co. Landfill) and special collections (hazardous waste, leaf, etc.)

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

Personnel - Employee payroll and benefit costs.

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

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

Debt Service - Sinking Fund payments (Refunded Series of 2000)

**General Fund
Revenue**

	2011 Budget	Yr To Date 10/31/11	Estimate 12/31/11	Percentage of Budget Rec'd	2012 ADOPTED BUDGET	Difference Adopted vs 11 Est	% Change Adopted vs 11 Est
<u>(301) Real Property Taxes</u>	1,865,350	1,814,365	1,862,600	99.85%	1,860,750	(1,850.00)	-0.10%
<u>(310) Act 511 Taxes</u>	2,331,500	1,763,633	2,081,500	89.28%	2,082,500	1,000.00	0.05%
<u>(321) Franchise Fees</u>	230,000	180,848	237,048	103.06%	242,800	5,751.69	2.43%
<u>(331) Fines</u>	68,000	63,746	75,650	111.25%	75,000	(650.00)	-0.86%
<u>(341) Interest Earnings</u>	10,000	8,305	9,590	95.90%	6,500	(3,090.00)	-32.22%
<u>(342) Rents and Royalties</u>	91,321	55,460	93,617	102.51%	94,184	567.00	0.61%
<u>(350) Intergovernmental Revenues</u>							
<u>(355) State Shared Revenues</u>	237,600	367,717	367,809	154.80%	248,887	(118,922.25)	-32.33%
<u>(361) Twp Sales/Charges for Svcs</u>	12,600	8,953	9,995	79.33%	13,050	3,055.00	30.57%
<u>(362) Protective Inspection Fees</u>	46,075	32,485	45,159	98.01%	49,125	3,966.00	8.78%
<u>(367) Recreation Program Fees</u>	500	3,043	3,043	608.60%	1,350	(1,693.00)	-55.64%
<u>(387) Contribution/Donation/Pvt Source</u>	150	200	225		150	(75.00)	-33.33%
<u>(391) Other Financing Sources</u>	130,000	13,635	16,660	12.82%	0	(16,660.38)	-100.00%
<u>(392) Interfund Operating Transfers</u>	40,000	0	193,745		86,626	(107,118.78)	-55.29%
<u>(395) Refunds & Reimbursements</u>	175,900	207,646	252,565	143.58%	239,500	(13,064.70)	-5.17%
Total General Fund Revenue:	5,238,996	4,520,035	5,249,206	100.19%	5,000,422	(248,784.42)	-4.74%

**General Fund
Expenditures**

	2011 Budget	YTD 10/31/11	Estimate 12/31/11	% of Budget Used	2012 ADOPTED BUDGET	Difference Adopted vs 11 Est	% Change Adopted vs 11 Est
<u>(400) Legislative (Governing) Body</u>	13,300	8,351	11,750	88.35%	13,050	1,300	11.06%
<u>(402) Financial Administration</u>	13,750	12,900	12,900	93.82%	13,750	850	6.59%
<u>(403) Tax Collection</u>	44,100	29,312	37,316	84.62%	39,700	2,384	6.39%
<u>(404) Legal Services</u>	80,000	80,071	95,000	118.75%	87,500	(7,500)	-7.89%
<u>(406) General Government Admin</u>	62,950	40,377	57,910	91.99%	49,050	(8,860)	-15.30%
<u>(407) IT - Networking Services</u>	56,000	49,043	59,460	106.18%	41,900	(17,560)	-29.53%
<u>(408) Engineering</u>	149,500	248,698	284,500	190.30%	195,350	(89,150)	-31.34%
<u>(409) General Government Buildings</u>	76,400	73,842	91,110	119.25%	77,850	(13,260)	-14.55%
<u>(410) Public Safety - Police</u>	2,772,282	2,362,147	2,772,018	99.99%	2,744,096	(27,922)	-1.01%
<u>(411) Public Safety - Fire</u>	331,231	140,493	389,370	117.55%	340,571	(48,799)	-12.53%
<u>(413) Building & Code Enforcement</u>	23,030	37,875	74,500	323.49%	59,400	(15,100)	-20.27%
<u>(414) Planning and Zoning</u>	40,475	59,874	63,775	157.57%	38,700	(25,075)	-39.32%
<u>(415) Emergency Management</u>	550	89	90	16.36%	550	460	511.11%
<u>(419) Public Safety - Other</u>	2,550	555	2,500	98.04%	2,550	50	2.00%
<u>(430) Public Works Department</u>	44,225	45,898	54,950	124.25%	50,825	(4,125)	-7.51%
<u>(432) Winter Maintenance</u>	132,000	159,481	177,000	134.09%	134,000	(43,000)	-24.29%
<u>(433) Traffic Control</u>	47,150	42,230	47,200	100.11%	48,250	1,050	2.22%
<u>(434) Street Lighting</u>	1,400	1,192	1,565	111.79%	1,500	(65)	-4.15%

**General Fund
Expenditures**

	2011 Budget	YTD 10/31/11	Estimate 12/31/11	% of Budget Used	2012 ADOPTED BUDGET	Difference Adopted vs 11 Est	% Change Adopted vs 11 Est
<u>(436) Storm Sewers and Drains</u>	6,200	11,478	17,000	274.19%	10,000	(7,000)	-41.18%
<u>(437) Tools & Machinery</u>	33,850	9,040	11,447	33.82%	1,500	(9,947)	-86.90%
<u>(438) Road & Bridge Maintenance</u>	152,680	71,164	237,116	155.30%	11,650	(225,466)	-95.09%
<u>(439) Highway Construction</u>	0	15,734	15,734		0	(15,734)	-100.00%
<u>(451) Park & Recreation Admin</u>	6,500	5,612	6,500	100.00%	6,500	0	0.00%
<u>(452) Mansion Commision</u>	3,000	140	500	16.67%	3,000	2,500	500.00%
<u>(454) Township Parks</u>	79,930	28,868	36,388	45.53%	37,350	962	2.64%
<u>(456) Libraries</u>	0	0	0	0.00%	0	0	
<u>(458) Senior Citizens' Center</u>	0	0	0	0.00%	0	0	
<u>(461) Natural Resources</u>	20,000	0	0	0.00%	10,000	10,000	
<u>(462) Community Develop Housing</u>	0	50	50	0.00%	50		
<u>(480) Miscellaneous</u>	900	6,323	6,398	710.89%	850	(5,548)	-86.71%
<u>(483) Police Pension Contribution/State Aid</u>	86,000	135,661	135,661	157.75%	89,000	(46,661)	-34.40%
<u>(484) Workers Compensation Insurance</u>	16,000	14,554	14,554	90.96%	16,000	1,446	9.94%
<u>(486) Insurance and Benefits</u>	53,100	67,027	67,302	126.75%	54,700	(12,602)	-18.72%
<u>(487) Employee Benefits</u>	770,411	624,707	725,439	94.16%	711,150	(14,289)	-1.97%
<u>(491) Refunds of Prior Year Revenues</u>	13,200	10,099	13,099	99.23%	14,080	981	7.49%
<u>(492) Interfund Operating Transfers</u>	106,333	80,300	106,360	100.03%	96,000	(10,360)	-9.74%
Total General Fund Expenditures	5,238,996	4,473,185	5,626,460	107.40%	5,000,422	(626,038)	-11.13%
Total GENERAL FUND Revenues:	5,238,996	4,520,035	5,249,206	100.19%	5,000,422	(248,784)	-4.74%
Total GENERAL FUND Expenditures:	5,238,996	4,473,185	5,626,460	107.40%	5,000,422	(626,038)	-11.13%
Total GENERAL FUND Balance	0	46,850	(377,254)		0		

**Refuse Fund
Revenue**

	2011 Budget	Yr To Date 10/31/11	Estimate 12/31/11	% of Budget Rec'd	2012 ADOPTED BUDGET	Difference Adopted vs 11 Est	% Change Adopted vs 11 Est
<u>(355) State Shared Revenues</u>	25,000	0	25,000	100.00%	20,000	(5,000)	-20.00%
<u>(361) Sales</u>	1,500	530	1,400	93.33%	1,600	200	14.29%
<u>(395) Reimbursements</u>	1,500	2,412	2,412	160.82%	2,000	(412)	-17.09%
<u>(364) Sanitation/Trash/Recycling Fee</u>	1,025,000	897,259	1,025,000	100.00%	1,046,750	21,750	2.12%
Total Refuse Revenue	1,053,000	900,201	1,053,812	100.08%	1,070,350	16,538	1.57%
<u>(404) Solicitor</u>	10,000	6,029	7,000	70.00%	10,000	3,000	42.86%
<u>(426) Recycling</u>	25,000	2,959	4,000	16.00%	5,000	1,000	25.00%
<u>(427) Solid Waste Collect/Disposal</u>	978,000	786,009	957,873	97.94%	968,724	10,851	1.13%
<u>(492) Interfund Operating Transfer</u>	40,000		91,939		86,626		
Total Solid Waste Collection Expenses	1,053,000	794,997	1,053,812	100.08%	1,070,350	16,538	1.57%
Total Solid Waste Revenue	1,053,000	900,201	1,053,812	100.08%	1,070,350	16,538	1.57%
Total Solid Waste Expenses	1,053,000	794,997	1,053,812		1,070,350	16,538	1.57%
Total Solid Waste Fund Balance	0	105,204	0		0		

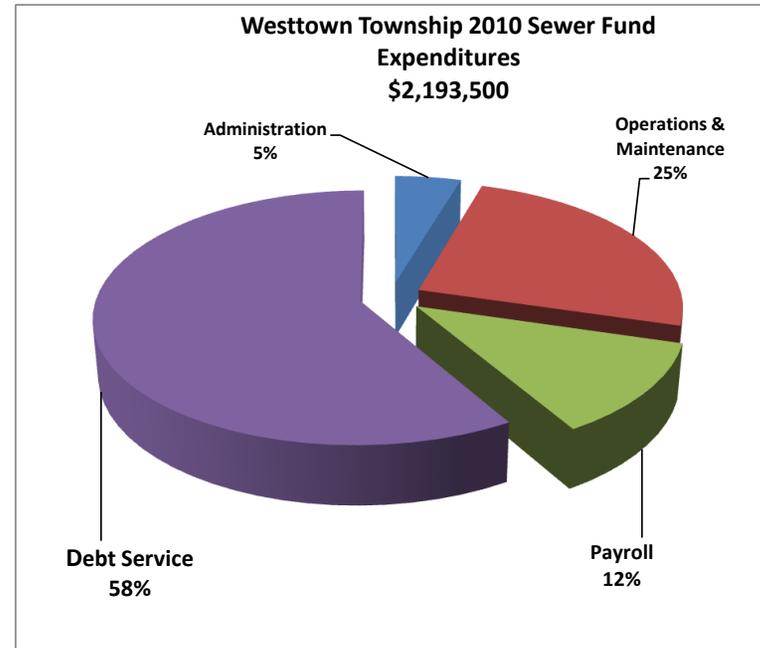
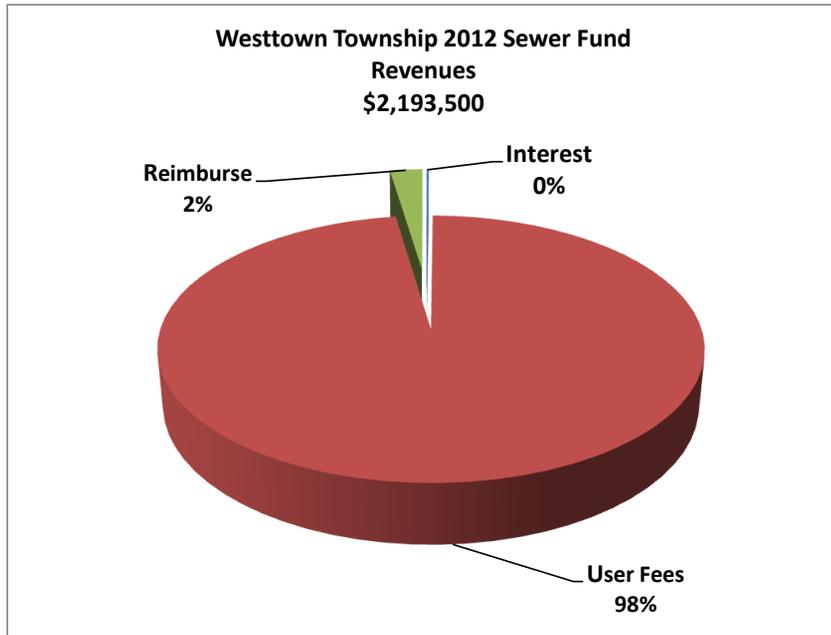
Note: The Refuse Fund does not account for administration charges (salaries, benefits, etc)

**State Highway Aid Fund
Revenue and Expenditures**

	2011 Budget	Yr To Date 10/31/11	Estimate 12/31/11	2012 ADOPTED BUDGET	Difference Adopted vs 11 Est	% Change Adopted vs 11 Est
<i>State Highway Aid Fund Revenue</i>						
(341) Interest Earnings	700	524	560	600	40	7.14%
<u>(355) State Shared Revenues</u>						
35 01-355-050 Liquid Fuels	241,277	247,753	247,753	256,643	8,890	3.59%
35 35-355-050 Turnback Allocation	6,880	6,880	6,880	6,880	0	0.00%
Total Highway Aid Fund Revenue	248,857	255,157	255,193	264,123	8,930	3.50%
<i>State Highway Aid Fund Expenditures</i>						
<u>(432) Winter Maintenance</u>	0	0	0	0	0	
<u>(437) Tools & Machinery</u>	0	25,762	25,762	25,762	0	0.00%
<u>(439) Highway Construction</u>	248,000	197,672	197,672	230,000	32,328	16.35%
Total Highway Aid Fund Expenditures:	248,000	223,435	223,435	255,762	32,328	14.47%
Total HIGHWAY AID FUND Revenue	248,857	255,157	255,193	264,123	8,930	3.50%
Total HIGHWAY AID FUND Expenditures	248,000	223,435	223,435	255,762	32,328	14.47%
Total HIGHWAY AID FUND Fund Balance	857	31,722	31,758	8,361		

Westtown Township
2012 Sewer Fund Budget

Fiscal Year 2012 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.

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 operator and prorated share of salaries and benefits of administrative staff.

Debt Service - Sinking fund payments for Sewer Revenue Bond 2005, Sewer Expansion Revenue Bond 2006 and General Fund Loan for sewer debt retired in 2008.

**Sewer Fund
Revenue**

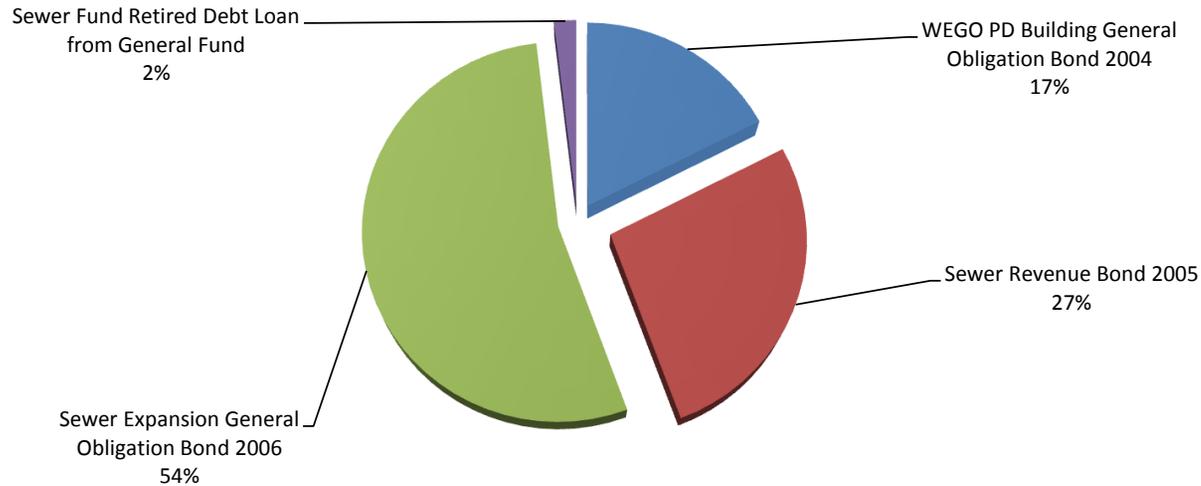
	2011 Budget	Yr to Date 10/31/11	Estimate 12/31/11	% Budget Rec'd	2012 ADOPTED BUDGET	Difference Adopted vs 11 Est	% Change Adopted vs 11 Est
<u>(341) Interest Earnings</u>	7,800	2,884	3,315	42.50%	3,500	185	5.58%
<u>(364) Sanitation/Sewage Charges</u>	2,137,600	1,828,484	2,173,491	101.68%	2,138,500	(34,991)	-1.61%
<u>(380) Miscellaneous Revenue</u>	99,823	0	0	0.00%	0	0	0.00%
<u>(395) Refunds & Reimbursements</u>	50,000	22,091	18,000	36.00%	51,500	33,500	186.11%
Total Sewer Revenue	2,295,223	1,853,459	2,195,306	95.65%	2,193,500	(1,806)	-0.08%
<u>(401) Executive</u>	2,000	307	350	17.50%	1,600	1,250	357.14%
<u>(404) Legal</u>	13,000	35,265	40,300	310.00%	13,000	(27,300)	-67.74%
<u>(406) General Government Admin</u>	0	750	750		0		-100.00%
<u>(407) WW Computer/Svc/Support</u>	0	1,412	1,412		0		-100.00%
<u>(408) Engineering</u>	59,000	24,010	27,000	45.76%	59,000	32,000	118.52%
<u>(429) Wastewater Collection/Treatment</u>	506,000	395,388	554,857	109.66%	547,100	(7,757)	-1.40%
<u>(480) Miscellaneous</u>	0	5,325	5,325	0.00%	0	(5,325)	-100.00%
<u>(484) Workers Compensation Insurance</u>	5,300	4,851	4,851	91.53%	5,300	449	9.25%
<u>(486) Insurance and Benefits</u>	27,700	24,411	24,411	88.13%	27,600	3,189	13.06%
<u>(487) Employee Benefits</u>	267,022	206,720	248,676	93.13%	233,900	(14,776)	-5.94%
<u>(489) Unclassified Expenditures</u>							
Lain Sewer Settlement	0	10,826	10,826		0		
Hooper ROW Agreement	0	11,500	11,500		0		
Lain Sewer Construction	0	56,109	56,109		0		
Civil Penalty - COA - Act 537	0	5,000	5,000		0		
	0	83,435	83,435		0		
<u>(492) Interfund Operating Transfers</u>	1,415,201	1,198,747	1,434,277	101.35%	1,306,000	(128,277)	
Total Sewer Fund Expenses	2,295,223	1,980,622	2,425,644	105.68%	2,193,500	(232,144)	
Total SEWER FUND Revenues:	2,295,223	1,853,459	2,195,306	95.65%	2,193,500	(1,806)	
Total SEWER FUND Expenditures:	2,295,223	1,980,622	2,425,644	105.68%	2,193,500	(232,144)	
Total SEWER FUND Fund Balance	0	(127,163)	(230,338)		0		

NOTE: The estimated 12/31/2011 DEFICIT of **(\$230k)** is a result of the UNBUDGETED Sewer Capital Reserve of \$275,000. This "Reserve for Future Year's Expenses" was initiated following the unanticipated West Goshen Capital costs. The 2012 Budget is proposing the continuance of funding this reserve in the amount of \$260,000 until such time as sufficient reserves are accumulated. Based on Government Finance Officers Association's best practices, a cash reserve balance of 17-25% of annual operating expenses should be maintained. This equates to \$375,000-\$550,000.

Westtown Township
2012 Debt Service Fund

Fiscal Year 2012 Debt Service Budget

Westtown Township Debt Service Total Debt \$16,102,435



Police Building General Obligation Bond 2004

Original Issue:	\$4,000,000
Outstanding Balance:	\$2,815,000
Average Coupon Rate:	4.09%

Sewer Revenue Bond 2005

Original Issue:	\$8,955,000
Outstanding Balance:	\$4,335,000
Average Coupon Rate:	4.10%

Sewer Expansion General Obligation Bond 2006

Original Issue:	\$10,000,000	
Outstanding Balance:	\$8,975,000	* Refinance in Progress
Average Coupon Rate:	4.15%	

Sewer Fund Retired Debt 2008 (General Fund Loan)

Retired Debt:	\$672,000
Outstanding Balance:	\$302,435

**Debt Service Fund
Revenue**

		2011 Budget	YTD 10/31/2011	Estimate 12/31/11	2012 ADOPTED BUDGET	Difference Adopted vs 11 Est	% Change Adopted vs 11 Est
(341) Interest Earnings							
23-341-100	2004 WEGO	550	471	550	550	0	0.00%
23-341-200	2005 Sewer	2,200	1,638	2,115	2,200	85	4.02%
23-341-300	2006 Sewer Expansion	2,000	1,326	1,805	2,000	195	10.80%
Subtotal (341) Interest Earnings		4,750	3,434	4,470	4,750	280	6.26%
(360) Debt Service Revenue							
23-360-000	E.Goshen-WEGO Debt Svc Pymt	142,668	118,890	142,668	139,908	(2,760)	-1.93%
Subtotal (360) Debt Svc Revenue		142,668	118,890	142,668	139,908	(2,760)	
(392) Interfund Transfers							
23-392-010	General Fund (2004 WEGO)	166,760	139,000	166,800	164,400	(2,400)	-1.44%
23-392-020	General Fund (Bond Call)	0	0	0	0	0	
23-392-030	General Fund (2006 Sewer Exp)	96,333	80,300	96,360	93,600	(2,760)	-2.86%
23-392-080	Sewer Fund (GF Loan Repay)	96,000	80,000	96,000	96,000	0	0.00%
23-392-080	Sewer Fund (2005 Sewer)	602,024	275,000	325,000	348,000	23,000	7.08%
23-392-090	Sewer Fund(2006 Sewer Exp)	597,177	497,650	597,180	600,000	2,820	0.47%
Subtotal (492) Interfund Transfers		1,558,294	1,071,950	1,281,340	1,302,000	20,660	1.61%
Total Debt Service Revenue		1,705,712	1,194,274	1,428,478	1,446,658	18,180	1.27%

**Debt Service Fund
Expenditures**

	2011 Budget	Year To Date 10/31/11	Estimate 12/31/11	2012 ADOPTED BUDGET	Difference Adopted vs 11 Est	% Change Adopted vs 11 Est
(471) Debt Principal						
23-471-100 WEGO 2004 GO Bond	185,000	0	185,000	185,000	0	0.00%
23-471-200 SEWER 2005 Revenue Bond	285,000	0	165,000	170,000	5,000	3.03%
23-471-300 SEWER EXP 2006 GO Bond	325,000	0	325,000	335,000	10,000	3.08%
23-471-400 SEWER 97 Non Refunded/Loan	0	0			0	
Subtotal (471) Debt Principal	795,000	0	675,000	690,000	15,000	2.22%
(472) Debt Interest						
23-472-100 WEGO 2004 GO Bond	124,428	62,214	124,428	118,415	(6,013)	-4.83%
23-472-200 SEWER 2005 Revenue Bond	317,024	90,439	180,879	175,929	(4,950)	-2.74%
23-472-300 SEWER EXP 2006 GO Bond	368,510	184,255	368,510	355,510	(13,000)	-3.53%
23-472-400 SEWER 97 Non Refunded	0	0	0	0	0	
Subtotal (472) Debt Interest	809,961	336,908	673,816	649,854	(23,962)	-3.56%
(475) Miscellaneous/Fiscal Agent Fees						
23-475-000 Fiscal Agent Fees	4,100	3,100	4,100	4,100	0	0.00%
23-480-000 Bank Charges	0	0	0	0	0	0.00%
Subtotal Miscellaneous	4,100	3,100	4,100	4,100	0	0.00%
(492) Interfund Operating Transfers						
23-492-010 Transfer to General Fund						
Subtotal Interfund Transfers			0	0		
Total Debt Svc Expenditures	1,609,061	340,008	1,352,916	1,343,954	(8,962)	-0.66%
Total DEBT SERVICE FUND Revenues	1,705,712	1,194,274	1,428,478	1,446,658	18,180	-15.19%
Total DEBT SERVICE FUND Expenditures	1,609,061	340,008	1,352,916	1,343,954	(8,962)	-16.48%
Total DEBT SERVICE FUND Fund Balance	96,651		75,562	102,704		

Westtown Township
2012 Capital Reserve Fund

**Capital Reserve Fund
Revenue and Expenditures**

		2011 Budget	Year To Date 10/31/11	Estimate 12/31/11	2012 ADOPTED BUDGET	Difference Adopted vs 11 Est	% Change Adopted vs 11 Est
(341) Interest Earnings							
30-341-000	Capital Reserve Investments	16,900	8,901	9,500	10,000	500	5.3%
30-341-100	Capital Reserve Cash Acct	8,800	5,891	7,000	6,500	(500)	-7.1%
30-343-000	Realized Gains/Losses	0	(1,996)	(2,000)			
Subtotal (341) Interest Earnings		25,700	12,797	16,500	16,500	0	0.0%
(392) Interfund Transfers							
30-392-030	WEGO Capital Reserve	180,000	150,000	180,000	180,000	0	0.0%
30-392-080	Wastewater Capital Reserve	120,000	325,000	395,000	420,000		
30-392-300	Transfer from, GF (Future Rsv)	10,000	0	10,000	10,000		
Subtotal (392) Interfund Transfers		310,000	475,000	575,000	600,000	25,000	4.3%
Total Capital Reserve Revenue		335,700	487,797	591,500	616,500	25,000	4.2%
(475) Fiscal Agent Fees							
30-475-100	Fiscal Agent Fees	1,100	706	706	750	44	6.2%
(492) Interfund Transfers							
30-492-010	Transfer to General Fund	0	0	0	0		
Subtotal (492) Interfund Transfers				0			
Total Capital Reserve Expenditures		1,100	706	706	750	44	6.2%
Total CAPITAL RESERVE Revenue		335,700	487,797	591,500	616,500	25,000	4.2%
Total CAPITAL RESERVE Expense		1,100	706	706	750	44	6.2%
Total CAPITAL RESERVE FUND BALANCE		334,600	487,090	590,794	615,750		

Westtown Township
2012 Capital Projects Fund

**Capital Projects Fund
Revenue and Expenditures**

	2011 Budget	Year To Date 10/31/11	Estimate 12/31/11	2012 ADOPTED BUDGET	Difference Adopted vs 11 Est	% Change Adopted vs 11 Est
(341) Interest Earnings						
18-341-000 Grant Interest	0.00	0.00	0.00	0.00	0.00	0.0%
18-341-100 Sewer Expansion Interest	21,500.00	515.13	515.50	600.00	84.50	16.4%
18-341-600 WC Pike Traffic Light Interest	560.00	410.48	470.50	0.00	(470.50)	-100.0%
	22,060.00	925.61	986.00	600.00	(386.00)	-39.1%
(392) Interfund Transfers						
18-392-080 Transfer from Wastewater Fund Bond Defeasance	0.00	21,096.50	21,096.50	0.00	(21,096.50)	-100.0%
(393) Proceeds of General Obligation Bond 2011						
18-393-100 Oakbourne Mansion Restorations	0.00	0.00	0.00	150,000.00	150,000.00	
Total Capital Projects Revenue	22,060.00	22,022.11	22,082.50	150,600.00	128,517.50	582.0%
(409) General Government Buildings						
18-409-605 Oakbourne Mansion Restoration	0.00	7,300.00	7,300.00	150,000.00	142,700.00	1954.8%
(420) Collection System Expansion Engineering						
18-429-300 Engineering Expenses	5,750.00	0.00	0.00	0.00		
(492) Interfund Transfers						
18-492-010 Transfer to General Fund New Street Bridge Repair	0.00	101,805.50	101,805.50	0.00		
18-492-023 Transfer to Debt Service Sewer Bond Defeasance Principal Sewer Bond Defeasance Interest	0.00	3,385,000.00 12,479.97	3,385,000.00 21,479.97	0.00		
Total Capital Projects Expense		3,499,285.47	3,508,285.47	150,000.00		
Total CAPITAL PROJECTS FUND Revenue		22,022.11	22,082.50	150,600.00	128,517.50	582.0%
Total CAPITAL PROJECTS FUND Expense		3,499,285.47	3,508,285.47	150,000.00	(3,358,285.47)	-95.7%
Total CAPITAL PROJECTS FUND Fund Balance		(3,477,263.36)	(3,486,202.97)	600.00		