

## 2014 Budget Memo

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**Westtown** is a Township of the Second Class with a population of 10,827 within 8.64 square miles covering approximately 54 miles of road surface. The assessed valuation of real estate is \$753,585,225 for the year ending October 31, 2013. The Township books are maintained on a cash basis; that is, revenue is recorded when cash is received and expenses are recorded when cash is paid out. Moody's Investors Service has assigned a rating of Aa3 to the Townships outstanding General Obligation debt. This rating reflects the Township's mature tax base with above average wealth levels and above average debt burden.

In 2013, the Board of Supervisors deemed it necessary to increase taxes to enable the Township to regain structural balance and improve its financial position given three years of operating deficits and a deteriorating infrastructure. The 2013 budget approved an increase in millage from 2.5 to 3.5 mills on the assessed value of property. (One mill is worth 1/1000 of a dollar or .001.) As a result of this, the General Fund **Unrestricted** Reserves have increased to a level that is recommended by the Government Finance Officers Association of the United States and Canada as well as the National Advisory Council on State and Local Budgeting. As a means to assist elected officials in framing resource allocation decisions, it is recommended that a minimum target of 17-25% but no less than 15% of budgeted revenues be reserved.

The Municipality staff and officials are dedicated to continuing to closely monitor the fiscal health of the Municipality and to make the necessary improvements for providing effective services in the most efficient, transparent manner possible.

# Budget Assumptions

The 2014 budget is presented balanced as required by the Second Class Township Code with the following assumptions:

## 2014 Revenue Assumptions:

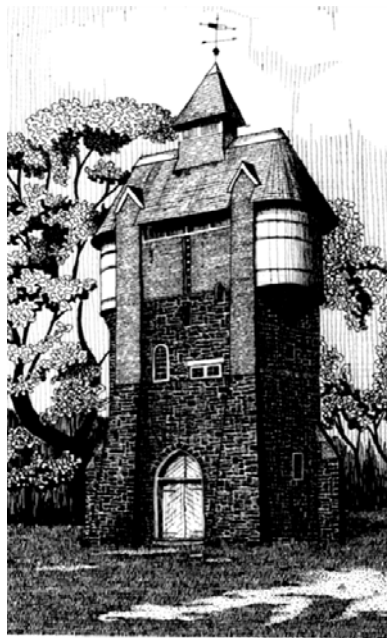
- Inflationary indices were considered when developing the budget with CPI trending at 1.5%.
- The 2014 Budget is presented with **no** increase in tax millage.
- Earned Income Tax revenue is increased by 5.2% based on year end 2013 projections.
- Local Services Tax revenue remains stagnant and no increase is recommended.
- Real Estate Transfer Tax is increased by 19.5% based on YTD actual revenue and improved housing market conditions.
- Cable Franchise Fees/Rents are increased by 7.4% based on trends at the end of 2013 and contractual increases in rent for 2014.

## 2014 Expense Assumptions:

- Engineering Services in total is increased by **36.4%** over 2013 budget. The Road Improvement Budget was exceeded by **37%** in 2013 with the expansion of the resurfacing and curbing project. This program will continue in the foreseeable future.
- No increase in trash fees is anticipated for the duration of the current contract with A.J.Blosenski which ends 2015 with options to extend to 2017.
- Public Safety – Police is increased by **10.1%**. Also included is a \$25,000 one time cost (Westtown's portion) for RFP services to study the integration of WEGO Police Department and West Goshen Police Department.
- Public Safety – Fire proposes a **53%** increase in contribution levels for fire protection paid to West Chester Volunteer Fire Department per the Fire Protection Agreement effective January 1<sup>st</sup>, 2014. These expenses are leveled over a five year period.
- Building & Code Enforcement budget is increased by **251%**. This is the result of outsourcing both residential and commercial building plan reviews/inspections and Use and Occupancy permits to a third party contractor. This cost is offset by revenue received from the issuance of such permits. Building Code Officer expenses will also be contracted to a 3<sup>rd</sup> party contractor at the hourly rate of \$150.00; however, these fees are offset by a savings in salary/benefits of an eliminated staff position.
- Road Maintenance Program – Assumes maintaining the program at the same level as 2013 utilizing General Fund dollars of \$400,000 and Liquid Fuels dollars of \$250,000 for a total of \$650,000.
- Public Works Department – Assumes the replacement of one PW vehicle
- Health Insurance benefits are projected with a **17%** increase based on data provided by Blue Cross and the Township's agent.
- Office Personnel – This budget assumes salary and benefits for an additional staff employee for the mandated On-Lot Maintenance Program to be initiated in 2014.
- Sewer Plant Personnel – This budget assumes salary and benefits for an additional Wastewater Treatment Plant Operator to service the West Chester Creek Sewer Plant and six pumping stations.
- Assumes a **40%** reduction in Sewer Fund Reserves (\$240,000). Several onetime factors occurred in 2013 that were considered in this decision:
  1. Pleasant Grove Pump Station emergency main force repair and resultant COA penalty of \$118,342 was expended from the Sewer Fund Operating Account rather than Sewer Fund Reserves.
  2. Phosphorus Reduction at the Wastewater Treatment Plant resulting in \$119,400 in construction costs plus \$35,000 in engineering/inspections costs was expended from the Sewer Fund Operating Account rather than the Sewer Fund Reserves.

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

**Fiscal Year 2014**  
**Adopted December 16, 2013**

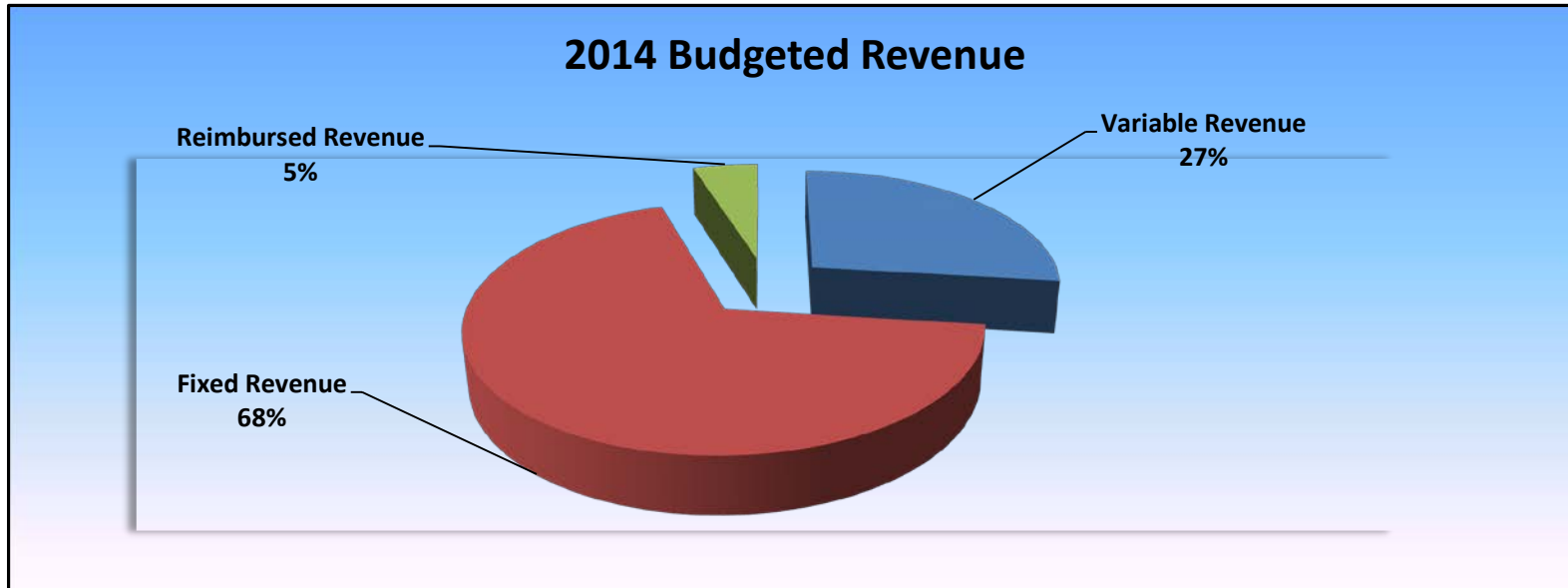


**Thomas Haws**  
**Chair**

**Carol DeWolf**  
**Vice Chair**

**Charles Barber**  
**Police Commissioner**

## Westtown Township Fiscal Year 2014



### *2014 Budgeted Revenue*

General Fund	\$6,606,946
Refuse Fund	\$1,131,950
Liquid Fuels Fund	\$251,178
On Lot Management	\$150,000
Sewer Fund	\$2,466,300
	<b>\$10,606,374</b>

### *2014 Revenue Categories*

Variable Revenue	\$2,858,941
Fixed Revenue	\$7,225,128
Reimbursed Revenue	\$522,305
	<b>\$10,606,374</b>

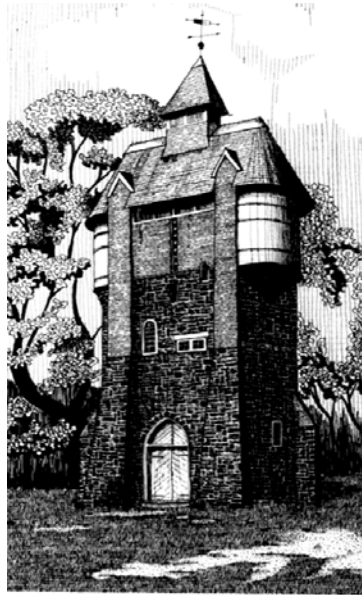
As seen in this chart, only 27% of total revenue budgeted for 2014 relies on VARIABLE INCOME sources such as Real Estate Transfer Tax, Earned Income Tax, Local Services Tax, Franchise Fees, Fines/Rents, Charges for Services and Inspection Fees.

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

The REIMBURSED engineering and third party contractor plan reviews/inspections.

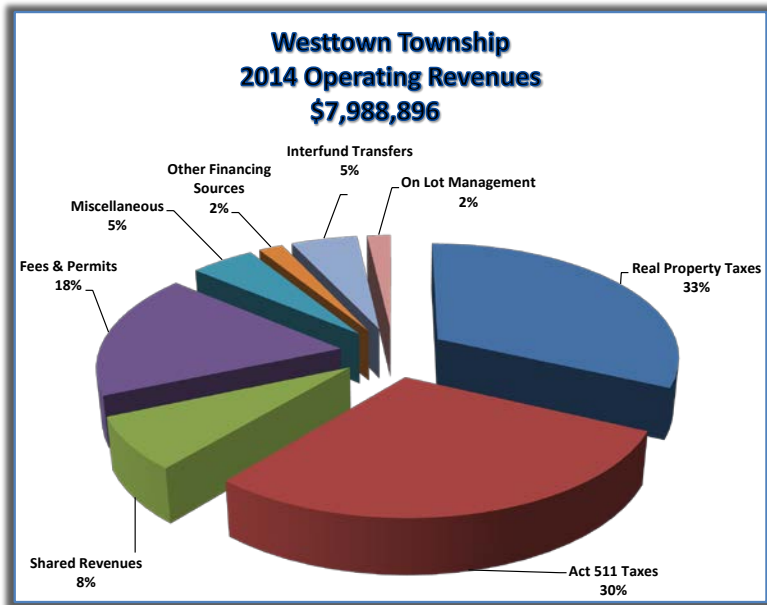
# Westtown Township

## 2014 Operating Budget



General Fund  
Refuse Fund  
On Lot Management Fund  
State Highway Fund

# Westtown Township 2014 Revenues and Expenditures General Fund, Refuse Fund, Liquid Fuels Fund, On Lot Management



## Glossary

**Real Property** - 3.5 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.

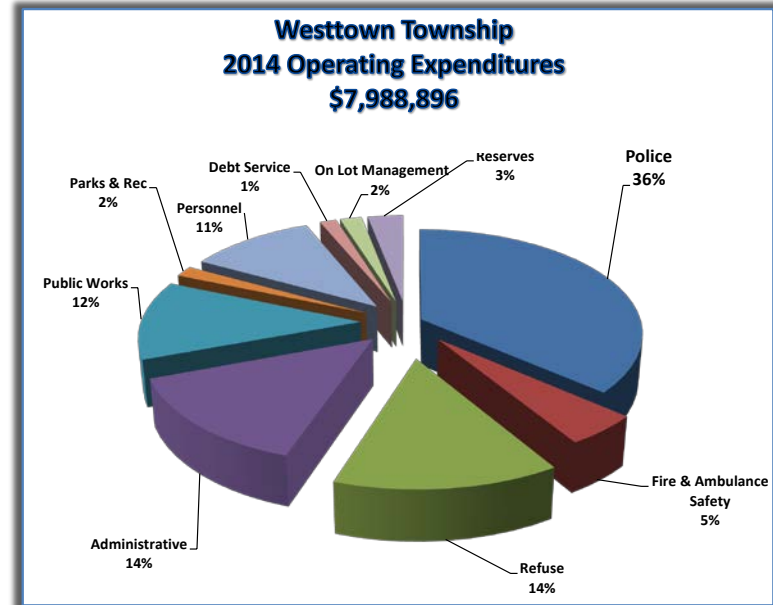
**Fees & Permits** - Refuse User Fees, protective inspection & building permits, etc.

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

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

**On Lot Management Assessment** - \$100.00 annual fee assessment to residences with on lot septic systems.

**Interfund Transfers**



**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.

**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, Open Space.

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

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

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

**Debt Service** - Sinking Fund payments (GO Bond 2011 & GO Bond 2012)

**On Lot Management** - Program Development and Implementation Costs

**General Fund  
Revenue**

		2013 Budget	Yr To Date 10/31/13	Estimate 12/31/13	Percentage of Budget Rec'd	2014 Proposed Budget	Difference Proposed vs 13 Est	% Change Proposed vs 13 Est
<b>(301) Real Property Taxes</b>								
01-301-100	Real Estate Taxes - Current Yr	2,575,000	2,526,013	2,575,000	100.00%	2,577,000	2,000	0.08%
01-301-400	Real Estate Taxes - Delinquent	20,000	23,078	24,000	120.00%	20,000	(4,000)	-16.67%
01-301-600	Real Estate Taxes - Interim	3,000	1,994	2,750	91.67%	3,000	250	9.09%
<b>Subtotal (301) Real Property Taxes:</b>		<b>2,598,000</b>	<b>2,551,085</b>	<b>2,601,750</b>	<b>100.14%</b>	<b>2,600,000</b>	<b>(1,750)</b>	<b>-0.07%</b>
<b>(310) Act 511 Taxes</b>								
01-310-100	Real Estate Transfer Tax	192,500	271,241	311,000	161.56%	230,000	(81,000)	-26.05%
01-310-210	Earned Income Tax	1,930,000	1,813,144	2,200,000	113.99%	2,030,000	(170,000)	-7.73%
01-310-410	Local Services Tax	115,000	106,086	120,000	104.35%	115,000	(5,000)	-4.17%
<b>Subtotal (310) Act 511 Taxes:</b>		<b>2,237,500</b>	<b>2,190,472</b>	<b>2,631,000</b>	<b>117.59%</b>	<b>2,375,000</b>	<b>(256,000)</b>	<b>-9.73%</b>
<b>(321) Franchise Fees</b>								
01-321-800	Franchise Fee - Comcast	112,000	84,195	112,900	100.80%	113,500	600	0.53%
01-321-801	Franchise Fee - SBA	23,500	20,853	25,078	106.72%	25,500	422	1.68%
01-321-802	Franchise Fee - Verizon	115,000	96,793	129,600	112.70%	130,000	400	0.31%
01-321-803	Franchise Fee - Am Tower	800	786	900	112.50%	1,000	100	11.11%
<b>Subtotal (321) Franchise Fees:</b>		<b>251,300</b>	<b>202,628</b>	<b>268,478</b>	<b>106.84%</b>	<b>270,000</b>	<b>1,522</b>	<b>0.57%</b>
<b>(331) Fines</b>								
01-331-000	Court-District Magistrate	55,000	67,406	75,000	136.36%	60,000	(15,000)	-20.00%
01-331-100	Vehicle Code Violations	12,000	3,681	10,500	87.50%	9,000	(1,500)	-14.29%
01-331-120	Ordinance Violations	2,000	-	-	0.00%	2,000	2,000	
01-331-125	False Alarm Fines/Residential	1,000	2,325	1,000	100.00%	2,000	1,000	100.00%
01-331-130	False Alarm Fines/Commercial	4,500	14,950	4,500	100.00%	10,000	5,500	122.22%
<b>Subtotal (331) Fines:</b>		<b>74,500</b>	<b>88,362</b>	<b>91,000</b>	<b>122.15%</b>	<b>83,000</b>	<b>(8,000)</b>	<b>-8.79%</b>
<b>(341) Interest Earnings</b>								
01-341-000	Interest Earnings	3,201	3,298	3,400	106.22%	3,500	100	2.94%
01-341-700	Interest on Dev Reimbursement	400	2,370	300	75.00%	1,500	1,200	400.00%
<b>Subtotal (341) Interest Earnings:</b>		<b>3,601</b>	<b>5,667</b>	<b>3,700</b>	<b>102.75%</b>	<b>5,000</b>	<b>1,300</b>	<b>35.14%</b>

**General Fund  
Revenue**

		<b>2013 Budget</b>	<b>Yr To Date 10/31/13</b>	<b>Estimate 12/31/13</b>	<b>Percentage of Budget Rec'd</b>	<b>2014 Proposed Budget</b>	<b>Difference Proposed vs 13 Est</b>	<b>% Change Proposed vs 13 Est</b>
<b><u>(342) Rents and Royalties</u></b>								
01-342-100	Township Park/Land Fees	3,500	5,150	5,150	147.14%	4,500	(650)	-12.62%
01-342-150	Oakbourne Fields Lease	3,400	3,000	3,400	100.00%	3,400	0	0.00%
01-342-200	Township Building - Gatehouse	17,400	14,500	17,400	100.00%	17,400	0	0.00%
01-342-210	Township Building - Caretaker	1,296	1,080	1,296	100.00%	1,296	0	0.00%
01-342-220	Oakbourne Mansion Events	7,500	17,698	18,000	240.00%	15,000	(3,000)	-16.67%
01-342-230	Township Building - Oakbourne	1,500	1,075	1,450	96.67%	1,500	50	3.45%
01-342-235	Mansion Table/Chair Rentals	-	702	850	0.00%	1,000	150	17.65%
01-342-240	Tower Lease - Oakbourne	30,506	25,322	29,568	96.93%	31,370	1,802	6.09%
01-342-250	Garage Lease - American Twr	28,500	3,180	27,688	97.15%	29,375	1,687	6.09%
<b>Subtotal (342) Rents &amp; Royalties:</b>		<b>93,602</b>	<b>71,708</b>	<b>104,802</b>	<b>111.97%</b>	<b>104,841</b>	<b>39</b>	<b>0.04%</b>
<b><u>(354) State Grants</u></b>								
01-354-130	Land Use Planning-Open Space Vision Partnership Program	20,000	0	0		20,000 0	20,000	
<b>Subtotal (354) State Grants:</b>		<b>20,000</b>	<b>-</b>	<b>-</b>		<b>20,000</b>	<b>20,000</b>	
<b><u>(355) State Shared Revenues</u></b>								
01-355-010	PURTA Monies	5,500	5,416	5,416	98.47%	5,500	84	1.55%
01-355-070	Foreign Fire Insurance Monies	95,000	105,979	105,979	111.56%	100,000	(5,979)	-5.64%
01-355-090	State Aid - Pension	37,000	41,017	41,017	110.86%	37,000	(4,017)	-9.79%
01-355-091	State Aid - Police Pension	90,000	88,410	88,410	98.23%	90,000	1,590	1.80%
01-355-100	Other State and County Grants	6,500	6,500	13,000	200.00%	6,500	(6,500)	-50.00%
<b>Subtotal (355) State Shared Revenues:</b>		<b>234,000</b>	<b>247,321</b>	<b>253,822</b>	<b>108.47%</b>	<b>239,000</b>	<b>(14,822)</b>	<b>-5.84%</b>
<b><u>(361) Twp Sales/Charges for Svcs</u></b>								
01-361-000	General Government Admin							
01-361-310	SALDO Fees	2,000	415	500	25.00%	2,000	1,500	300.00%
01-361-330	Board of Supv Hearing Fee/CU	600	350	350	58.33%	600	250	71.43%
01-361-340	Hearing Fees/ZHB	3,000	3,821	3,821	127.37%	3,000	(821)	-21.49%
01-361-500	Sale of Maps and Publications	150	20	50	33.33%	150	100	200.00%
01-361-552	Sales - Tennis Keys	100	410	410	410.00%	100	(310)	-75.61%
01-361-553	Sales - Parking Permits	100	5	5	5.00%	50	45	900.00%
01-361-555	Miscellaneous Sales	100	87	100	100.00%	100	0	0.00%
01-361-600	Tax Certification Fees	9,000	6,576	8,300	92.22%	8,500	200	2.41%
01-361-601	Tax NSF Fee	50	-	-		50	50	
<b>Subtotal (361) Twp Sales/Charges for Svcs:</b>		<b>15,100</b>	<b>11,684</b>	<b>13,536</b>	<b>89.64%</b>	<b>14,550</b>	<b>1,014</b>	<b>7.49%</b>



**General Fund  
Revenue**

	2013 Budget	Yr To Date 10/31/13	Estimate 12/31/13	Percentage of Budget Rec'd	2014 Proposed Budget	Difference Proposed vs 13 Est	% Change Proposed vs 13 Est
<b><u>(362) Protective Inspection Fees</u></b>							
01-362-410 Residential Building Permits	15,000	19,633	30,000	200.00%	85,000	55,000	183.33%
01-362-420 Commercial Building Permits	8,000	15,277	25,000	312.50%	100,000	75,000	300.00%
01-362-422 Commercial Electrical Permits	0	1,077	3,000	0.00%	50,000	47,000	1566.67%
01-362-423 HVAC Permit	600	1,039	3,000	500.00%	6,000	3,000	100.00%
01-362-425 Solar Building Permit	500	-	800	160.00%	5,000	4,200	525.00%
01-362-430 Plumbing Permit	1,500	1,943	4,500	300.00%	6,000	1,500	33.33%
01-362-450 U&O Permit - New	0	45	45	0.00%	300	255	566.67%
01-362-451 U&O Permit - Residential	6,500	10,560	13,000	200.00%	13,500	500	3.85%
01-362-452 U&O Permit - Commercial	0	325	500	0.00%	10,000	9,500	1900.00%
01-362-453 Twp U&O Administrative Fee	0	203	350	0.00%	1,350	1,000	285.71%
01-362-454 Twp Permit Admin Fee	0	951	1,500	0.00%	13,755	12,255	817.00%
01-362-455 CO/UCC Fees Collected	0	170	300	0.00%	2,500	2,200	733.33%
01-362-460 Pool Permits	400	209	209	52.25%	5,000	4,791	2292.34%
01-362-461 Shed Permits	450	196	350	77.78%	1,500	1,150	328.57%
01-362-462 Roof Permits	3,000	3,009	3,009	100.30%	3,000	(9)	-0.30%
01-362-463 Driveway Permits	200	-	-	0.00%	1,000	1,000	
01-362-464 Fence Permits	800	754	900	112.50%	450	(450)	-50.00%
01-362-465 Deck Permits	1,500	1,021	1,500	100.00%	5,000	3,500	233.33%
01-362-466 Trailer Permits	520	650	1,000	192.31%	1,000	0	0.00%
01-362-470 Sign Permits	400	195	250	62.50%	1,500	1,250	500.00%
01-362-475 Zoning Permits	0	419	500	0.00%	250	(250)	-50.00%
01-362-480 Highway Occupancy Permits	1,000	1,030	1,500	150.00%	2,000	500	33.33%
01-362-481 E&S Permit	0	1,255	1,255	0.00%	2,000	745	59.36%
01-362-490 Miscellaneous Permits	600	1,230	1,500	250.00%	1,000	(500)	-33.33%
<b>Subtotal (362) Protective Insp. Fees:</b>	<b>40,970</b>	<b>61,189</b>	<b>93,968</b>	<b>229.36%</b>	<b>317,105</b>	<b>223,137</b>	<b>237.46%</b>
<b><u>(367) Recreation Program Fees</u></b>							
01-367-200 PAG Recreation Program Fees	800	5,203	5,300	662.50%	3,500	(1,800)	-33.96%
01-367-250 Community Garden Fees	150	1,350	1,350	900.00%	300	(1,050)	-77.78%
01-367-300 Community Garden Annual Dues	350	600	600	171.43%	600	0	0.00%
<b>Subtotal (367) Recreation Program Fees:</b>	<b>1,300</b>	<b>7,153</b>	<b>7,250</b>	<b>557.69%</b>	<b>4,400</b>	<b>(2,850)</b>	<b>-39.31%</b>
<b><u>(387) Contribution/Donation/Pvt Source</u></b>							
01-387-100 Contribution/Donation-Private	150	39,315	200	133.33%	150	(50)	-25.00%
01-387-160 Mansion ARC NoteCards	-	-	-			0	
01-387-200 Donation-Oakbourne Mansion	-	-	-			0	
<b>Subtotal (387) Contributions/Etc:</b>	<b>150</b>	<b>39,315</b>	<b>200</b>	<b>133.33%</b>	<b>150</b>	<b>(50)</b>	<b>-25.00%</b>
<b><u>(391) Proceeds of Fixed Asset Sales</u></b>							
01-391-100 Sale of an Asset	0	0	0	0.00%	0	0	0.00%
01-391-200 Mold Remediation Settlement	0	0	130,000	0.00%	-	(130,000)	0.00%
<b>Subtotal (391) Proceeds of Fixed Asset Sales:</b>	<b>0</b>	<b>0</b>	<b>130,000</b>	<b>0.00%</b>	<b>-</b>	<b>(130,000)</b>	<b>0.00%</b>

**General Fund  
Revenue**

	2013 Budget	Yr To Date 10/31/13	Estimate 12/31/13	Percentage of Budget Rec'd	2014 Proposed Budget	Difference Proposed vs 13 Est	% Change Proposed vs 13 Est
<b><u>(392) Interfund Operating Transfers</u></b>							
01-392-364 Transfer from Refuse Fund	156,266	-	383,200	245.22%	420,700	37,500	9.79%
<b>Subtotal (392) Interfund Transfers</b>	<b>156,266</b>	<b>-</b>	<b>383,200</b>	<b>245.22%</b>	<b>420,700</b>	<b>37,500</b>	<b>9.79%</b>
<b><u>(395) Refunds &amp; Reimbursements</u></b>							
01-395-100 Miscellaneous Refunds	300	1,896	1,896	632.00%	500	(1,396)	-73.63%
01-395-200 Misc Reimbursements	5,000	7,671	7,671	153.42%	5,000	(2,671)	-34.82%
01-395-201 Administrative Fee	1,200	57	200	16.67%	250	50	25.00%
01-395-210 Reimbursement/Newsletter/AJB	6,000	-	2,492	41.53%	2,500	8	0.32%
01-395-220 Reimbursement/AmericanTower	15,000	8,080	15,000	100.00%	12,500	(2,500)	-16.67%
01-395-230 Reimbursement/Joint Ownership	10,000	18,846	22,000	220.00%	10,000	(12,000)	-54.55%
01-395-235 TelventSateliteSvc-E.Goshen	1,700	1,661	1,661	97.71%	1,700	39	2.35%
01-395-240 Reimburse/WEGO Maintenance	500	-	250	50.00%	250	0	0.00%
01-395-250 Reimbursed RE Taxes	10,500	9,817	9,817	93.50%	10,500	683	6.96%
01-395-420 Commercial 3rd Party Reimburse	50,000	124,119	124,119	248.24%	-	(124,119)	-100.00%
01-395-700 Developers Reimbursements	110,000	101,689	108,000	98.18%	110,000	2,000	1.85%
<b>Subtotal (395) Refunds/ Reimbursements</b>	<b>210,200</b>	<b>273,835</b>	<b>293,106</b>	<b>139.44%</b>	<b>153,200</b>	<b>(139,906)</b>	<b>-47.73%</b>
<b>Total General Fund Revenue:</b>	<b>5,936,489</b>	<b>5,750,418</b>	<b>6,875,812</b>	<b>115.82%</b>	<b>6,606,946</b>	<b>(268,866)</b>	<b>-3.91%</b>

**General Fund  
Expenditures**

	2013 Budget	Yr To Date 10/31/13	Estimate 12/31/13	% of Budget Used	2014 Proposed Budget	Difference Proposed vs 13 Est	% Change Proposed vs 13 Est
<b>(400) Legislative (Governing) Body</b>							
01-400-100 Legislative	9,750	7,313	9,750	100.00%	9,750	0	0.00%
01-400-200 Legislative Body Expenses	5,000	4,821	5,000	100.00%	5,000	0	0.00%
01-400-300 IT-Networking BOS	50	0	50	0.00%	50	0	0.00%
01-400-320 IPAD- C. Barber	500	270	350	0.00%	500	150	42.86%
01-400-330 IPAD- C. DeWolf	500	270	350	0.00%	500	150	42.86%
01-400-340 IPAD- T. Haws	500	373	483	0.00%	500	17	3.52%
<b>Subtotal (400) Legislative Body:</b>	<b>16,300</b>	<b>13,046</b>	<b>15,983</b>	<b>98.06%</b>	<b>16,300</b>	<b>317</b>	<b>1.98%</b>
<b>(402) Financial Administration</b>							
01-402-311 Auditing Service	13,750	12,825	12,825	93.27%	13,500	675	5.26%
<b>Subtotal (402) Financial Admin:</b>	<b>13,750</b>	<b>12,825</b>	<b>12,825</b>	<b>93.27%</b>	<b>13,500</b>	<b>675</b>	<b>5.26%</b>
<b>(403) Tax Collection</b>							
01-403-000 Tax Collection	200	0	200	100.00%	200	0	0.00%
01-403-210 Office Supplies-Tax Dept	500	384	584	116.80%	1,000	416	71.23%
01-403-305 Tax Collection Committee Budget	710	708	708	99.77%	498	(211)	-29.75%
01-403-310 EIT Tax Commission	32,000	24,371	30,300	94.69%	32,000	1,700	5.61%
01-403-315 EIT/LST Advanced Costs	1,500	1,035	1,500	100.00%	1,500	0	0.00%
01-403-320 LST Tax Commission	2,000	1,431	1,545	77.25%	1,750	205	13.27%
01-403-325 Postage -Tax Dept	1,600	1,533	1,550	96.88%	1,600	50	3.23%
01-403-342 Tax Bills Processing/Printing	450	390	390	86.67%	450	60	15.38%
<b>Subtotal for (403) Tax Collection:</b>	<b>38,960</b>	<b>29,854</b>	<b>36,777</b>	<b>94.40%</b>	<b>38,998</b>	<b>2,220</b>	<b>6.04%</b>
<b>(404) Legal Services</b>							
01-404-310 Solicitor	75,000	72,993	97,900	130.53%	85,000	(12,900)	-13.18%
01-404-320 Misc Legal Services	20,000	3,944	5,500	27.50%	10,000	4,500	81.82%
01-404-400 Legal Fees Due from Developer	25,000	12,994	18,000	72.00%	25,000	7,000	38.89%
<b>Subtotal for (404) Legal Services:</b>	<b>120,000</b>	<b>89,930</b>	<b>121,400</b>	<b>101.17%</b>	<b>120,000</b>	<b>(1,400)</b>	<b>-1.15%</b>
<b>(406) General Government Admin</b>							
01-406-000 General Gov Administration	0	469	469	0.00%	500	31	6.64%
01-406-050 Drug Testing	500	115	450	90.00%	500	50	11.11%
01-406-210 Office Supplies - Admin	5,100	4,239	5,100	100.00%	6,000	900	17.65%
01-406-230 Office Postage	3,000	1,986	3,000	100.00%	3,000	0	0.00%
01-406-240 General Operating Expenses	6,000	612	3,500	58.33%	5,500	2,000	57.14%
01-406-260 Minor Equipment	4,000	596	3,964	99.10%	6,000	2,036	51.36%
01-406-320 Communication/Tele-Wireless	7,500	4,219	6,980	93.07%	7,500	520	7.45%
01-406-330 Mileage/Tolls	300	256	295	98.33%	300	5	1.69%
01-406-340 Newsletter	6,000	2,492	3,300	55.00%	4,000	700	21.21%
01-406-341 Advertising	5,000	2,130	3,800	76.00%	4,500	700	18.42%
01-406-342 Printing	200	0	150	75.00%	200	50	33.33%
01-406-360 Municipay Credit Card Mo Fees	0	608	985	0.00%	1,000	15	1.52%
01-406-370 Equipment Repair/Maintenance	2,000	1,501	1,850	92.50%	2,000	150	8.11%
01-406-380 Equipment Rental	1,600	924	1,275	79.69%	1,600	325	25.49%
01-406-420 Membership/Dues/Subscriptions	5,500	4,518	5,100	92.73%	6,000	900	17.65%
01-406-460 Training & Information	1,500	2,352	2,800	186.67%	3,500	700	25.00%
01-406-510 Honorarium & Gifts	2,000	645	800	40.00%	2,500	1,700	212.50%
<b>Subtotal for (406) General Gov't Admin:</b>	<b>50,200</b>	<b>27,663</b>	<b>43,818</b>	<b>87.29%</b>	<b>54,600</b>	<b>10,782</b>	<b>24.61%</b>

**General Fund  
Expenditures**

	2013 Budget	Yr To Date 10/31/13	Estimate 12/31/13	% of Budget Used	2014 Proposed Budget	Difference Proposed vs 13 Est	% Change Proposed vs 13 Est
<b>(407) IT - Networking Services</b>							
01-407-215 Computer Hardware Svc/Supply	20,000	6,550	16,625	83.13%	20,000	3,375	20.30%
01-407-218 docStar Filing System	9,000	6,719	8,171	90.79%	9,000	829	10.14%
01-407-220 Enterprise Software Maintenance	16,000	11,565	15,000	93.75%	18,000	3,000	20.00%
01-407-221 Regional GIS/GeoPlan	4,000	0	3,600	90.00%	4,000	400	11.11%
01-407-325 Garage Computer Services	550	535	550	100.00%	750	200	36.36%
01-407-330 Garage IPAD	750	409	550	0.00%	750	200	36.36%
01-407-400 Web Site Design	20,000	0	0		0	0	
01-407-480 Internet Fees	3,200	2,196	2,450	76.56%	3,500	1,050	42.86%
<b>Subtotal for (407) IT - Networking Services</b>	<b>73,500</b>	<b>27,974</b>	<b>46,946</b>	<b>63.87%</b>	<b>56,000</b>	<b>9,054</b>	<b>19.29%</b>
<b>(408) Engineering</b>							
01-408-313 Engineering Services	45,000	38,795	53,750	119.44%	45,000	(8,750)	-16.28%
01-408-314 Special Engineering Services	10,000	9,850	15,813	158.13%	25,000	9,188	58.10%
01-408-315 Engineering-Road Program	40,000	69,658	80,000	200.00%	65,000	(15,000)	-18.75%
01-408-316 Inspection Services	10,000	0	4,500	45.00%	10,000	5,500	122.22%
01-408-317 Dunvegan Rd Culvert Repl	0	9,850	13,180	0.00%	25,000	11,820	89.68%
01-408-320 Traffic Engineering	2,500	0	2,500	100.00%	2,500	0	0.00%
01-408-400 Engr Svc Due from Developer	65,000	64,006	73,000	112.31%	65,000	(8,000)	-10.96%
01-408-410 Engr. Insp Svc Due from Dev	20,000	15,335	18,500	92.50%	20,000	1,500	8.11%
<b>Subtotal for (408) Engineering:</b>	<b>192,500</b>	<b>207,495</b>	<b>261,243</b>	<b>135.71%</b>	<b>257,500</b>	<b>(3,743)</b>	<b>-1.43%</b>
<b>(409) General Government Buildings</b>							
01-409-250 Repairs/ Maintenance Supplies	1,000	1,003	654	65.35%	1,000	346	53.01%
01-409-361 Utilities - Admin	15,000	9,293	12,778	85.19%	14,500	1,722	13.48%
01-409-366 Water/Supplies- Admin	450	244	320	71.11%	450	130	40.63%
01-409-370 Repair/Maintenance Svcs	3,600	2,841	3,450	95.83%	3,700	250	7.25%
01-409-420 Administration Building Exp	4,000	2,610	3,600	90.00%	5,000	1,400	38.89%
01-409-430 Township Garage Exp	7,000	3,730	6,850	97.86%	7,000	150	2.19%
01-409-431 PW Garage Utilities	22,000	13,865	18,500	84.09%	18,000	(500)	-2.70%
01-409-440 Oakbourne Mansion Exp	30,000	23,560	33,065	110.22%	32,000	(1,065)	-3.22%
01-409-445 Gatehouse at Oakbourne	3,000	461	4,000	133.33%	3,000	(1,000)	-25.00%
01-409-750 Capital Purchase-Minor Equipment	2,500	0	0	0.00%	2,500	2,500	
<b>Subtotal for (409) General Gov't Bldgs:</b>	<b>88,550</b>	<b>57,608</b>	<b>83,217</b>	<b>93.98%</b>	<b>87,150</b>	<b>3,933</b>	<b>4.73%</b>
<b>(410) Public Safety - Police</b>							
01-410-010 Police Department - Budget	2,311,291	1,951,270	2,274,215	98.40%	2,504,000	229,785	10.10%
01-410-020 Police Department - RFP	0	0	0	0.00%	25,000	25,000	
01-410-200 Police Building Property Insurance	8,000	8,039	8,039	100.49%	8,400	361	4.49%
01-410-610 Police Capital Reserve Account	7,250	7,250	7,250	100.00%	7,500	250	3.45%
01-492-030 Police OPEB Reserve Acct	180,000	150,000	180,000	100.00%	180,000	0	0.00%
01-492-200 Debt Service-Police Building	144,000	120,000	144,000	100.00%	147,600	3,600	2.50%
<b>Subtotal (410) Public Safety - Police:</b>	<b>2,650,541</b>	<b>2,236,560</b>	<b>2,613,504</b>	<b>98.60%</b>	<b>2,872,500</b>	<b>258,996</b>	<b>9.91%</b>

**General Fund  
Expenditures**

	2013 Budget	Yr To Date 10/31/13	Estimate 12/31/13	% of Budget Used	2014 Proposed Budget	Difference Proposed vs 13 Est	% Change Proposed vs 13 Est
<b>(411) Public Safety - Fire</b>							
01-411-100 Fire Marshal Wages	0	512	512	0.00%	1,000	488	95.39%
01-411-240 Twp Fire Marshal Exp	0	239	250	0.00%	500	250	0.00%
01-411-360 Fire Hydrant Rentals	68,000	56,206	67,427	99.16%	69,000	1,573	2.33%
01-411-370 Fire Equip Repair/Maintenance	800	285	650	81.25%	800	150	23.08%
01-411-450 Alarm System Contract	2,500	3,456	3,456	138.24%	4,000	544	15.74%
01-411-531 Contribution - WC Borough	78,231	39,116	78,231	100.00%	119,650	41,419	52.94%
01-411-532 Contribution - Goshen Fire Co	77,000	0	77,000	100.00%	79,000	2,000	2.60%
01-411-533 EGoshen Fire - Workers Comp	5,000	4,312	9,489	189.78%	10,000	511	5.39%
01-411-535 Firemans Foreign Fire Ins Prem	95,000	101,979	101,979	107.35%	105,000	3,021	2.96%
<b>Subtotal (411) Public Safety -Fire:</b>	<b>326,531</b>	<b>206,105</b>	<b>338,994</b>	<b>103.82%</b>	<b>388,950</b>	<b>49,956</b>	<b>14.74%</b>
<b>(413) Building &amp; Code Enforcement</b>							
01-413-200 BCO - Contracted Services	0	4,725	7,725	0.00%	50,000	42,275	547.25%
01-413-240 Bldg Insp Training/Gen Exp	1,500	376	900	60.00%	750	(150)	-16.67%
01-413-250 Residential Review/Insp Services	4,000	8,837	13,000	325.00%	120,000	107,000	823.08%
01-413-255 Ordinance/Code Enforcement	1,000	675	1,000	100.00%	1,000	0	0.00%
01-413-370 Bldg Insp - Vehicle Repair	2,800	1,140	1,500	53.57%	0	(1,500)	-100.00%
01-413-400 Commercial Review/Insp Services	90,000	172,273	180,000	200.00%	150,000	(30,000)	-16.67%
01-413-451 U&O Permit - Residential Services	0	3,675	4,500	0.00%	13,500	9,000	200.00%
01-413-452 U&O Permit - Commercial Services	0	595	700	0.00%	11,000	10,300	1471.43%
01-413-900 MuniCode Official TrainingAcct	450	436	550	122.22%	500	(50)	-9.09%
<b>Subtotal (413) Building &amp; Code Enforcement:</b>	<b>99,750</b>	<b>192,731</b>	<b>209,875</b>	<b>210.40%</b>	<b>346,750</b>	<b>136,875</b>	<b>65.22%</b>
<b>(414) Planning and Zoning</b>							
01-414-100 Planning/Zoning Wages	1,000	0	1,000	100.00%	1,000	0	0.00%
01-414-240 Planning Commission Gen Exp	5,000	1,240	3,500	70.00%	3,500	0	0.00%
01-414-313 Planning Commission Consultant	18,000	8,469	12,000	66.67%	15,000	3,000	25.00%
01-414-400 Planning Consult /Developer	2,000	833	1,650	82.50%	2,000	350	21.21%
01-414-461 Supervisor Hearings	1,500	0	200	13.33%	1,500	1,300	650.00%
01-414-462 Zoning Hearing Board Hearings	15,000	14,281	9,000	60.00%	15,000	6,000	66.67%
01-414-463 Zoning Ordinance Revisions/Consult	30,000	0	0	0.00%	30,000	30,000	0.00%
01-414-465 Advertising - ZHB/CU/PC	4,000	2,046	4,000	100.00%	4,000	0	0.00%
<b>Subtotal (414) Planning and Zoning:</b>	<b>76,500</b>	<b>26,868</b>	<b>31,350</b>	<b>40.98%</b>	<b>72,000</b>	<b>40,650</b>	<b>129.67%</b>
<b>(415) Emergency Management</b>							
01-415-310 EM Services	150	30	30	20.00%	150	120	400.00%
01-415-320 EM Equipment	150	0	150	100.00%	150	0	0.00%
01-415-330 EM Training	250	0	250	100.00%	250	0	0.00%
<b>Subtotal (415) Emergency Management:</b>	<b>550</b>	<b>30</b>	<b>430</b>	<b>78.18%</b>	<b>550</b>	<b>120</b>	<b>27.91%</b>

**General Fund  
Expenditures**

	2013 Budget	Yr To Date 10/31/13	Estimate 12/31/13	% of Budget Used	2014 Proposed Budget	Difference Proposed vs 13 Est	% Change Proposed vs 13 Est
<b><u>(419) Public Safety - Other</u></b>							
01-419-100 CC SPCA Contract	2,000	0	2,100	105.00%	2,100	0	0.00%
01-419-200 SPCA Stray Boarding	450	105	300	66.67%	450	150	50.00%
01-419-300 PA Criminal Record Check	200	220	220	110.00%	250	30	13.64%
<b>Subtotal (419) Public Safety - Other:</b>	<b>2,650</b>	<b>325</b>	<b>2,620</b>	<b>98.87%</b>	<b>2,800</b>	<b>180</b>	<b>6.87%</b>
<b><u>(430) Public Works Department</u></b>							
01-430-210 Office Supplies - PW	600	270	375	62.50%	500	125	33.33%
01-430-220 Garage Telephone Svcs	4,500	3,556	4,560	101.33%	4,500	(60)	-1.32%
01-430-240 General Expense - Public Works	500	369	400	80.00%	500	100	25.00%
01-430-241 Uniforms - Public Works	2,000	1,090	1,750	87.50%	1,750	0	0.00%
01-430-250 General Supplies - PW	3,500	2,892	3,500	100.00%	3,500	0	0.00%
01-430-251 Hardware Supplies - PW	1,500	548	900	60.00%	1,400	500	55.56%
01-430-260 Tool & Equip Purchases - PW	2,000	1,824	2,000	100.00%	2,000	0	0.00%
01-430-300 Vehicle Maintenance -PW	15,000	10,017	14,500	96.67%	15,000	500	3.45%
01-430-330 PW Vehicle Operation - FUEL	19,000	8,069	18,600	97.89%	19,000	400	2.15%
01-430-370 Tool & Equipment Repair - PW	700	0	700	100.00%	700	0	0.00%
01-430-371 Tool & Equipment Rental-PW	800	399	650	81.25%	800	150	23.08%
<b>Subtotal (430) Public Works Department:</b>	<b>50,100</b>	<b>29,034</b>	<b>47,935</b>	<b>95.68%</b>	<b>49,650</b>	<b>1,715</b>	<b>3.58%</b>
<b><u>(432) Winter Maintenance</u></b>							
01-432-180 Winter Maintenance OT	15,000	10,121	10,121	67.47%	15,000	4,879	48.21%
01-432-200 Snow Removal - Contractors	52,000	13,619	13,619	26.19%	52,000	38,381	281.82%
01-432-250 Snow Removal - Materials	60,000	41,238	58,000	96.67%	60,000	2,000	3.45%
01-432-300 Snow Removal - Misc Exp	2,000	731	800	40.00%	2,000	1,200	150.00%
<b>Subtotal (432) Winter Maintenance:</b>	<b>129,000</b>	<b>65,708</b>	<b>82,540</b>	<b>63.98%</b>	<b>129,000</b>	<b>46,460</b>	<b>56.29%</b>
<b><u>(433) Traffic Control</u></b>							
01-433-301 Street Signs, Lines, Markings	25,000	20,325	24,800	99.20%	25,000	200	0.81%
01-433-305 Traffic Signals - Misc Exp	500	540	600	120.00%	500	(100)	-16.67%
01-433-360 Traffic Signals - Electricity	6,500	4,078	5,500	84.62%	6,000	500	9.09%
01-433-370 Traffic Signals - Repairs	18,500	11,417	13,500	72.97%	18,000	4,500	33.33%
01-433-450 Traffic Signals - Contract Svc	2,750	2,448	2,448	89.02%	2,750	302	12.34%
<b>Subtotal (433) Traffic Control:</b>	<b>53,250</b>	<b>38,806</b>	<b>46,848</b>	<b>87.98%</b>	<b>52,250</b>	<b>5,402</b>	<b>11.53%</b>
<b><u>(434) Street Lighting</u></b>							
01-434-360 Street Lights - Electricity	1,600	1,164	1,400	87.50%	1,500	100	7.14%
<b>Subtotal (434) Street Lighting:</b>	<b>1,600</b>	<b>1,164</b>	<b>1,400</b>	<b>87.50%</b>	<b>1,500</b>	<b>100</b>	<b>7.14%</b>

**General Fund  
Expenditures**

	2013 Budget	Yr To Date 10/31/13	Estimate 12/31/13	% of Budget Used	2014 Proposed Budget	Difference Proposed vs 13 Est	% Change Proposed vs 13 Est
<b>(436) Storm Sewers and Drains</b>							
01-436-000 Storm Sewers & Drains	0	1,434	1,434	0.00%	1,500	66	4.60%
01-436-400 Televis Svcs-Storm Drains	0	750	750	0.00%	1,000	250	33.33%
01-436-450 Drainage	20,000	1,150	6,649	33.25%	10,000	3,351	50.39%
<b>Subtotal (436) Drainage:</b>	<b>20,000</b>	<b>3,334</b>	<b>8,833</b>	<b>44.17%</b>	<b>12,500</b>	<b>3,667</b>	<b>41.51%</b>
<b>(437) Tools &amp; Machinery</b>							
01-437-370 Tool/Machinery - Maint/Repair	1,500	0	0	0.00%	1,000	1,000	
01-437-700 Capital Purchases - PW 2014 Vehicle	0	0	0	0.00%	80,000	80,000	
01-437-725 Backhoe Expenses	5,000	2,925	3,500	70.00%	3,500	0	0.00%
01-437-735 2013 Ford F-350 Purchase	38,000	38,640	38,640	101.68%	0	(38,640)	-100.00%
01-437-740 2012 Plow Truck Vehicle Lease/Purc.	25,762	25,762	25,762	100.00%	25,762	0	0.00%
01-437-750 Minor Equip Purchase-PW	0	0	0	0.00%	0	0	0.00%
<b>Subtotal (437) Tools &amp; Machinery:</b>	<b>70,262</b>	<b>67,327</b>	<b>67,902</b>	<b>96.64%</b>	<b>110,262</b>	<b>42,360</b>	<b>62.38%</b>
<b>(438) Road &amp; Bridge Maintenance</b>							
01-438-250 Highway Material - Public Work	2,500	1,778	2,000	80.00%	2,500	500	25.00%
01-438-251 Road Repair - Public Works	1,500	0	1,155	77.02%	1,500	345	29.83%
01-438-253 Kolbe Lane Emergency Repairs	0	85,552	85,552	0.00%	0	(85,552)	-100.00%
01-438-270 Oakbourne Bridge Repair	0	0	0	0.00%	0	0	0.00%
01-438-380 Rental Equipment - Public Work	500	0	353	70.60%	500	147	41.64%
01-438-450 Contracted Svc/Roadside Mowing	5,975	4,350	5,975	100.00%	5,000	(975)	-16.32%
01-438-451 PA One Call System	1,000	698	850	85.00%	1,000	150	17.65%
01-438-452 Satellite Subscription Service	3,700	3,321	3,632	98.17%	3,400	(232)	-6.40%
<b>Subtotal (438) Rd &amp; Bridge Maintenance:</b>	<b>15,175</b>	<b>95,699</b>	<b>99,518</b>	<b>655.80%</b>	<b>13,900</b>	<b>(85,618)</b>	<b>-86.03%</b>
<b>(439) Highway Construction</b>							
01-439-100 Street Construction	450,000	363,678	363,678	80.82%	500,000	136,322	37.48%
<b>Subtotal (439) Highway Construction:</b>	<b>450,000</b>	<b>363,678</b>	<b>363,678</b>	<b>80.82%</b>	<b>500,000</b>	<b>136,322</b>	<b>37.48%</b>
<b>(446) Stormwater Management/MS4 Requirements</b>							
01-446-100	0	500	500		5,000	4,500	900.00%
<b>Subtotal (446) Stormwater Management</b>	<b>0</b>	<b>500</b>	<b>500</b>		<b>5,000</b>	<b>4,500</b>	<b>900.00%</b>
<b>(451) Cultural &amp; Recreation Administration</b>							
01-451-000 Park & Recreation Commission	3,000	7,911	8,500	283.33%	3,000	(5,500)	-64.71%
01-451-010 Oakbourne Mansion Commission	1,500	1,854	2,500	0.00%	2,000	(500)	-20.00%
01-451-020 Special Tourism Mktg Initiative	6,500	5,509	13,000	200.00%	6,500	(6,500)	-50.00%
<b>Subtotal (451) Park &amp; Recreation:</b>	<b>11,000</b>	<b>15,275</b>	<b>24,000</b>	<b>218.18%</b>	<b>11,500</b>	<b>(12,500)</b>	<b>-52.08%</b>

**General Fund  
Expenditures**

		2013 Budget	Yr To Date 10/31/13	Estimate 12/31/13	% of Budget Used	2014 Proposed Budget	Difference Proposed vs 13 Est	% Change Proposed vs 13 Est
<b>(454) Township Parks</b>								
01-454-240	General Park Expense	1,500	728	1,100	73.33%	1,500	400	36.36%
01-454-250	Park Supplies	1,500	530	1,500	100.00%	1,500	0	0.00%
01-454-251	Special Park Projects	1,200	0	1,046	87.13%	1,200	155	14.78%
01-454-260	Park Tool & Equip Purchase	250	214	250	100.00%	250	0	0.00%
01-454-370	Park Equip Repair & Operat	900	368	800	88.89%	800	0	0.00%
01-454-380	Equipment Rental	3,200	2,767	3,000	93.75%	3,500	500	16.67%
01-454-450	Parks - Lawn Maint.Contract	28,000	20,902	25,148	89.81%	28,000	2,852	11.34%
01-454-600	Community Garden - Shared Cost	350	1,060	1,060	302.96%	500	(560)	-52.85%
<b>Subtotal (454) Township Parks:</b>		<b>36,900</b>	<b>26,570</b>	<b>33,904</b>	<b>91.88%</b>	<b>37,250</b>	<b>3,346</b>	<b>9.87%</b>
<b>(456) Libraries</b>								
01-456-000	Libraries	0	0	0	0.00%	0	0	
<b>Subtotal (456) Libraries:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	
<b>(458) Senior Citizens' Center</b>								
01-458-000	Senior Center	0	0	0	0.00%	0	0	
<b>Subtotal (458) Senior Citizens' Center:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	
<b>(461) Conservation of Natural Resources</b>								
01-461-000	Forestry Management	20,000	12,226	12,226	61.13%	20,000	7,774	63.58%
01-461-100	Open Space Preservation	0	2,170	2,174		0	(2,174)	-100.00%
01-461-130	Land Use Planning (PECO Grant)	15,000	4,833	4,833	32.22%	10,200	5,367	111.05%
01-461-230	Vision Partnership-Open Space	50,000	18,614	18,614	37.23%	21,200	2,586	13.90%
01-461-330	Act 13 Grant	0	100	100		500	400	400.00%
<b>Subtotal (461) Conservation of Natural Resources</b>		<b>85,000</b>	<b>37,943</b>	<b>37,947</b>	<b>44.64%</b>	<b>51,900</b>	<b>13,953</b>	<b>36.77%</b>
<b>(462) Community Develop Housing</b>								
01-462-000	Community Development	500	450	450	0.00%	500	50	11.11%
<b>Subtotal (462) Community Development:</b>		<b>500</b>	<b>450</b>	<b>450</b>	<b>0.00%</b>	<b>500</b>	<b>50</b>	<b>11.11%</b>
<b>(480) Miscellaneous</b>								
01-480-000	Miscellaneous Expenditures	500	0	0	0.00%	500	500	
01-480-002	Finance Charge (Credit Card)	50	27	27	54.00%	50	23	85.19%
01-480-100	Bank charges	150	0	0	0.00%	150	150	
<b>Subtotal (480) Miscellaneous:</b>		<b>700</b>	<b>27</b>	<b>27</b>	<b>3.86%</b>	<b>700</b>	<b>673</b>	<b>2492.59%</b>
<b>(483) Police Pension Contribution/State Aid</b>								
01-483-100	Police Pension/State Aid	90,000	88,410	88,410	0.00%	90,000	1,590	1.80%
<b>Subtotal (483) Police Pension:</b>		<b>90,000</b>	<b>88,410</b>	<b>88,410</b>	<b>98.23%</b>	<b>90,000</b>	<b>1,590</b>	<b>1.80%</b>
<b>(484) Workers Compensation Insurance</b>								
01-484-354	Workers Compensation Insurance	18,000	20,804	20,804	0.00%	23,000	2,197	10.56%
<b>Subtotal (484) Workers Comp Insurance:</b>		<b>18,000</b>	<b>20,804</b>	<b>20,804</b>	<b>115.58%</b>	<b>23,000</b>	<b>2,197</b>	<b>10.56%</b>



**General Fund  
Expenditures**

	2013 Budget	Yr To Date 10/31/13	Estimate 12/31/13	% of Budget Used	2014 Proposed Budget	Difference Proposed vs 13 Est	% Change Proposed vs 13 Est
<b>(486) Insurance and Benefits</b>							
01-486-100 General Liability Insurance	22,000	19,085	19,085	86.75%	22,500	3,415	17.89%
01-486-200 Admin Bldg Property Insurance	4,000	3,092	3,092	77.30%	4,000	908	29.36%
01-486-210 PW Garage Property Ins	3,500	3,728	3,728	106.50%	3,900	172	4.63%
01-486-220 Mansion/Park Property Ins	8,000	7,734	7,734	96.67%	8,000	266	3.44%
01-486-230 Traffic Signal Property Ins	2,500	1,909	1,909	76.38%	2,200	291	15.22%
01-486-240 Contractor Equip/Debris Remove	1,500	1,417	1,417	94.49%	1,500	83	5.83%
01-486-250 Auto Physical Damage Property	3,500	3,375	3,375	96.43%	3,500	125	3.70%
01-486-300 Automobile Liability Insurance	5,500	4,891	4,891	88.92%	5,500	609	12.46%
01-486-310 Auto Ins Claim Deductible	0	0	0	0.00%	0	0	0.00%
01-486-320 Property Ins Claim/Deductible	0	0	0	0.00%	0	0	0.00%
01-486-400 Public Officials Liability	5,800	6,803	6,803	117.29%	6,900	97	1.43%
01-486-401 Bonds-Treasurer's/Other	2,000	1,675	1,675	83.75%	2,000	325	19.40%
<b>Subtotal (486) Insurance &amp; Benefits:</b>	<b>58,300</b>	<b>53,709</b>	<b>53,709</b>	<b>92.13%</b>	<b>60,000</b>	<b>6,291</b>	<b>11.71%</b>
<b>(487) Employee Benefits</b>							
01-401-100 General Fund Payroll	535,800	432,754	513,895	95.91%	577,097	63,202	12.30%
01-430-115 Public Works Seasonal Payroll	12,000	18,132	18,132	151.10%	15,000	(3,132)	-17.27%
01-430-180 Public Works Overtime	25,000	3,748	6,500	26.00%	10,000	3,500	53.85%
01-400-1xx Payroll Taxes	48,000	36,792	44,150	91.98%	50,189	6,039	13.68%
01-487-153 Insurance (Life,AD&D,LTD,STD)	11,750	8,378	10,034	85.40%	13,000	2,966	29.56%
01-487-154 Dental Insurance (Empl)	5,000	2,337	4,384	87.68%	5,000	616	14.05%
01-487-155 Vision Reimbursement	3,920	1,372	3,246	82.81%	4,000	754	23.23%
01-487-156 Health/Hospital Insurance	101,900	74,823	89,960	88.28%	95,000	5,040	5.60%
01-487-157 Healthcare Reimbursement	19,000	15,282	19,000	100.00%	19,000	0	0.00%
01-487-158 HCA Plan Fees	1,050	810	1,050	100.00%	1,050	0	0.00%
01-487-160 Employer Contribution to Pension	37,000	57,681	57,681	0.00%	37,000	(20,681)	-35.85%
<b>Subtotal (487) Employee Benefits:</b>	<b>800,420</b>	<b>652,107</b>	<b>768,032</b>	<b>95.95%</b>	<b>826,336</b>	<b>58,304</b>	<b>7.59%</b>
<b>(491) Refunds of Prior Year Revenues</b>							
01-491-000 Refund/Reimburse Prior Revenue	0	11	11	0.00%	100	89	838.97%
01-491-013 Reimbursable Tax Payments	10,000	9,817	9,817	98.17%	10,000	183	1.86%
01-491-100 Miscellaneous Reimbursement	4,000	7,471	7,471	0.00%	5,000	(2,471)	-33.08%
<b>Subtotal (491) Refunds of Prior Yr Revenues:</b>	<b>14,000</b>	<b>17,299</b>	<b>17,299</b>	<b>123.56%</b>	<b>15,100</b>	<b>(2,199)</b>	<b>-12.71%</b>
<b>(492) Interfund Operating Transfers</b>							
01-492-010 Transfer to GF Refuse Account	0	0					
01-492-020 Transfer to Capital Projects	0	20,000	20,000	0.00%		(20,000)	0.00%
01-492-030 Transfer to Capital Reserve/WEGO							
01-492-035 Transfer to Cap Future Reserve	20,000	20,000	20,000	100.00%		(20,000)	-100.00%
01-492-200 Transfer to Debt Svc/ WEGO 04							
01-492-300 Transfer to Debt Svc /Series 2011	87,000	69,200	85,800	0.00%	114,000	28,200	32.87%
01-492-400 Transfer to Capital Repl Reserve	175,000	175,000	175,000	0.00%	175,000	0	
<b>Subtotal (492) Interfund Operating Transfers:</b>	<b>282,000</b>	<b>284,200</b>	<b>300,800</b>	<b>106.67%</b>	<b>289,000</b>	<b>(11,800)</b>	<b>-3.92%</b>
<b>Total General Fund Expenditures</b>	<b>5,936,489</b>	<b>4,990,557</b>	<b>5,883,017</b>	<b>99.10%</b>	<b>6,606,946</b>	<b>723,928</b>	<b>0.91%</b>
<b>Total GENERAL FUND Revenues:</b>	<b>5,936,489</b>	<b>5,750,418</b>	<b>6,875,812</b>	<b>115.82%</b>	<b>6,606,946</b>	<b>(268,866)</b>	<b>-13.66%</b>
<b>Total GENERAL FUND Expenditures:</b>	<b>5,936,489</b>	<b>4,990,557</b>	<b>5,883,017</b>	<b>99.10%</b>	<b>6,606,946</b>	<b>723,928</b>	<b>0.91%</b>
<b>Total GENERAL FUND Balance</b>	<b>0</b>	<b>759,861</b>	<b>992,795</b>		<b>0</b>	<b>(992,795)</b>	

**Refuse Fund  
Revenue**

		<b>2013 Budget</b>	<b>Yr To Date 10/31/13</b>	<b>Estimate 12/31/13</b>	<b>% of Budget Rec'd</b>	<b>2014 Proposed Budget</b>	<b>Difference Proposed vs 13 Est</b>	<b>% Change Proposed vs 13 Est</b>
<b><u>(355) State Shared Revenues</u></b>								
1 01-355-020	DER Grant - Recycling	15,200	18,155	18,155	119%	17,000	(1,155)	-6.36%
	<b>Subtotal State Revenue</b>	<b>15,200</b>	<b>18,155</b>	<b>18,155</b>	<b>119%</b>	<b>17,000</b>	<b>(1,155)</b>	<b>-6.36%</b>
<b><u>(361) Sales</u></b>								
1 01-361-551	Sales - Leaf Bags	1,200	626	1,200	100%	1,200	0	0.00%
	<b>Subtotal Sales</b>	<b>1,200</b>	<b>626</b>	<b>1,200</b>	<b>100%</b>	<b>1,200</b>	<b>0</b>	<b>0.00%</b>
<b><u>(395) Reimbursements</u></b>								
1 01-395-205	Hazard Waste Reimburse	2,000	1,869	1,869	93%	2,000	131	7.03%
	<b>Subtotal Reimbursements</b>	<b>2,000</b>	<b>1,869</b>	<b>1,869</b>	<b>93%</b>	<b>2,000</b>	<b>131</b>	<b>7.03%</b>
<b><u>(364) Sanitation/Trash/Recycling Fee</u></b>								
1 01-364-300	Solid Waste Collection	1,046,750	890,235	1,046,750	100%	1,046,750	0	0.00%
1 01-364-500	Delinquent UB Collections	25,000	88,062	85,000	340%	65,000	(20,000)	-23.53%
	<b>Subtotal (364) Trash/Recycling:</b>	<b>1,071,750</b>	<b>978,297</b>	<b>1,131,750</b>	<b>106%</b>	<b>1,111,750</b>	<b>(20,000)</b>	<b>-1.77%</b>
<b>Total Refuse Revenue</b>		<b>1,090,150</b>	<b>998,947</b>	<b>1,152,974</b>	<b>106%</b>	<b>1,131,950</b>	<b>(21,024)</b>	<b>-1.82%</b>

**Refuse Fund  
Expenditures**

		2013 Budget	Yr To Date 10/31/13	Estimate 12/31/13	% Budget Used	2014 Proposed Budget	Difference Proposed vs 13 Est	% Change Proposed vs 13 Est
<b>(404) Solicitor</b>								
01-404-500	Delinquent Collection Legal Fees	5,000	1,882	3,000	60%	5,000	2,000	66.67%
<b>Subtotal (404) Solicitor</b>		<b>5,000</b>	<b>1,882</b>	<b>3,000</b>	<b>60%</b>	<b>5,000</b>	<b>2,000</b>	<b>66.67%</b>
<b>(426) Recycling</b>								
01-426-100	Recycling - Special Projects	6,000	938	5,200	87%	5,000	(200)	-3.85%
<b>Subtotal (426) Recycling:</b>		<b>6,000</b>	<b>938</b>	<b>5,200</b>	<b>87%</b>	<b>5,000</b>	<b>(200)</b>	<b>-3.85%</b>
<b>(427) Solid Waste Collect/Disposal</b>								
01-427-100	Solid Waste Collect/Contracted	458,250	381,875	458,250	100.00%	458,250	-	0.00%
01-427-120	Solid Waste Tipping Fees	230,000	194,961	230,000	100.00%	235,000	5,000	2.17%
01-427-130	Leaf Collection Bags	2,500	-	2,400	96.00%	2,500	100	4.17%
01-427-140	Solid Waste Collection/Gen	200	384	450	225.00%	500	50	11.11%
01-427-150	Solid Waste UB & Postage	5,000	3,552	4,400	88.01%	5,000	600	13.63%
07-427-160	Solid Waste Advertising	-	-	-		-	-	
<b>Subtotal (427) Solid Waste:</b>		<b>695,950</b>	<b>580,772</b>	<b>695,500</b>	<b>99.94%</b>	<b>701,250</b>	<b>5,750</b>	<b>0.83%</b>
<b>(492) Interfund Operating Transfer</b>								
* 01-492-364	Transfer to General Fund	383,200		449,273		420,700	(28,573)	-6.36%
<b>Subtotal (492) Interfund Transfer</b>		<b>383,200</b>	<b>-</b>	<b>449,273</b>		<b>420,700</b>	<b>(28,573)</b>	<b>-6.36%</b>
<b>Total Solid Waste Collection Expenses</b>		<b>1,090,150</b>	<b>583,592</b>	<b>1,152,973</b>	<b>105.76%</b>	<b>1,131,950</b>	<b>(21,023)</b>	<b>-1.82%</b>
<b>Total Solid Waste Revenue</b>		<b>1,090,150</b>	<b>998,947</b>	<b>1,152,974</b>	<b>105.76%</b>	<b>1,131,950</b>	<b>(21,024)</b>	<b>-1.82%</b>
<b>Total Solid Waste Expenses</b>		<b>1,090,150</b>	<b>583,592</b>	<b>1,152,973</b>	<b>105.76%</b>	<b>1,131,950</b>	<b>(21,023)</b>	<b>-1.82%</b>
<b>Total Solid Waste Fund Balance</b>		<b>-</b>	<b>415,355</b>	<b>0</b>		<b>-</b>	<b>(0)</b>	

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

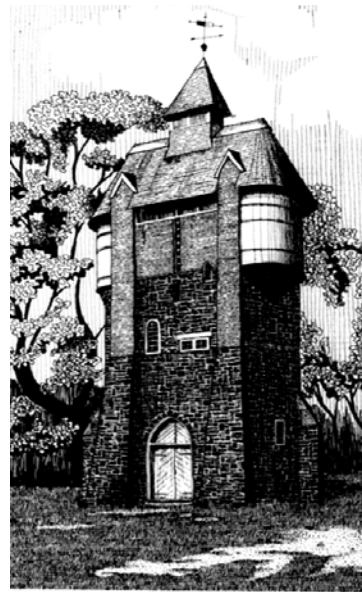
**On Lot Management Fund  
Revenue and Expenditures**

	2013 Budget	Yr To Date 10/31/13	Estimate 12/31/13	2014 Proposed Budget
<b>On-Lot Management Revenue</b>				
<b>(362) On-Lot Management</b>				
1 362-500 On-Lot Assessment	0	0	0	150,000
<b>Total Assessment Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>On-Lot Management Expenditures</b>				
<b>(404) Legal Services</b>				
1 404-600 Solicitor	0	0	0	5,000
<b>Subtotal (404) Legal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>(406) General Government Administration</b>				
1 406-600 Office Supplies				5,000
1 406-601 Telephone				1,500
1 406-602 Printing				15,000
1 406-603 Postage				3,500
1 406-604 Office Equipment				10,000
1 406-605 Advertising				500
<b>Subtotal (406) General Gov't Admin</b>				<b>35,500</b>
<b>(407) IT Networking Services</b>				
1 407-600 Computer Hardware/Support				3,500
1 407-610 Software Engineer Program Development/ Maint				10,000
1 407-480 Internet Fees				1,000
<b>Subtotal (407) IT Networking</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,500</b>
<b>(408) Engineering Services</b>				
1 408-600 Program Development/URS				25,000
<b>Subtotal (408) Engineering</b>				<b>25,000</b>
<b>(487) Employee Benefits</b>				
1 401-500 Staff Payroll				55,000
1 487-500 Insurance				15,000
<b>Subtotal (487) Employee Benefits</b>				<b>70,000</b>
<b>Total On Lot Management Expenditures:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>Total ON LOT MANAGEMENT Revenue</b>		<b>0</b>	<b>0</b>	<b>150,000</b>
<b>Total ON LOT MANAGEMENT Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>Total ON LOT MANAGEMENT Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

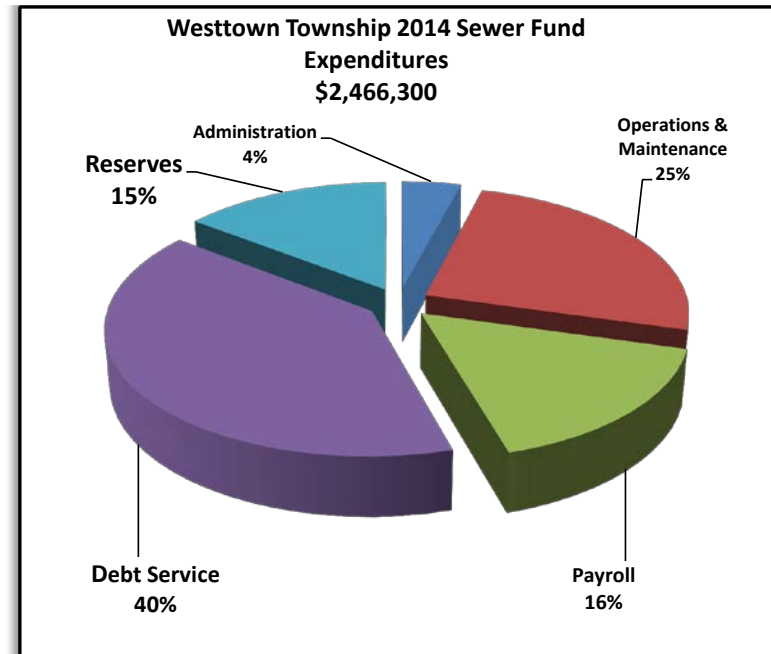
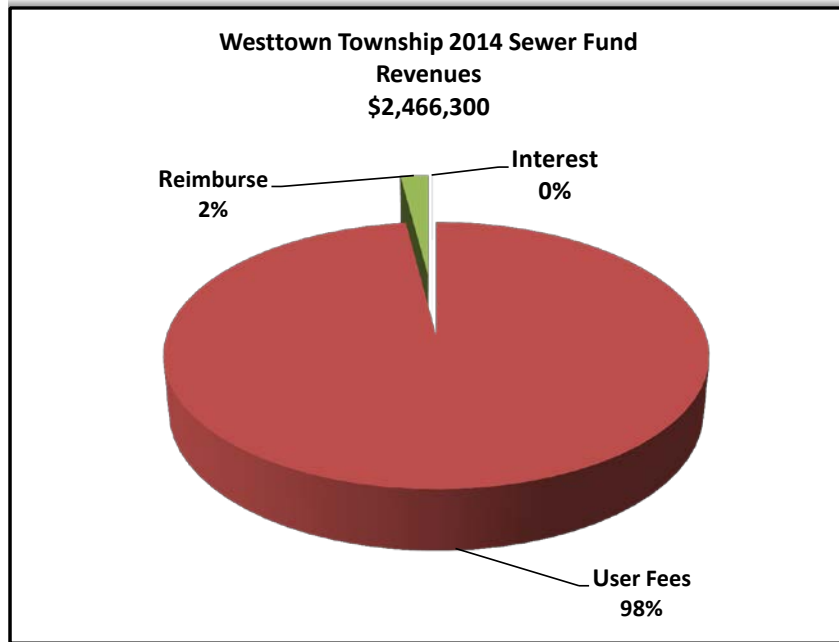
**State Highway Aid Fund  
Revenue and Expenditures**

	<b>2013 Budget</b>	<b>Yr To Date 10/31/13</b>	<b>Estimate 12/31/13</b>	<b>2014 Proposed Budget</b>	<b>Difference Proposed vs 13 Est</b>	<b>% Change Proposed vs 13 Est</b>
<b>State Highway Aid Fund Revenue</b>						
<b>(341) Interest Earnings</b>						
35 01-341-000 Interest Earnings	130	108	130	130	0	0.00%
<b>(355) State Shared Revenues</b>						
35 01-355-050 Liquid Fuels	245,890	253,416	253,416	243,968	(9,448)	-3.73%
35 35-355-050 Turnback Allocation	6,880	7,080	7,080	7,080	0	0.00%
<b>Total Highway Aid Fund Revenue</b>	<b>252,900</b>	<b>260,604</b>	<b>260,626</b>	<b>251,178</b>	<b>(9,448)</b>	<b>-3.63%</b>
<b>State Highway Aid Fund Expenditures</b>						
<b>(437) Tools &amp; Machinery</b>						
35-437-740 2012 Plow Truck Lease/Purchase	0	0	0	0	0	0.00%
<b>Subtotal (437) Tool &amp; Machinery</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>(439) Highway Construction</b>						
35 35-439-610 Street Construction	252,900	265,000	265,000	250,000	(15,000)	-5.66%
<b>Subtotal (439) Highway Construction:</b>	<b>252,900</b>	<b>265,000</b>	<b>265,000</b>	<b>250,000</b>	<b>(15,000)</b>	<b>-5.66%</b>
<b>Total Highway Aid Fund Expenditures:</b>	<b>252,900</b>	<b>265,000</b>	<b>265,000</b>	<b>250,000</b>	<b>(15,000)</b>	<b>-5.66%</b>
<b>Total HIGHWAY AID FUND Revenue</b>	<b>252,900</b>	<b>260,604</b>	<b>260,626</b>	<b>251,178</b>	<b>9,448</b>	<b>-3.63%</b>
<b>Total HIGHWAY AID FUND Expenditures</b>	<b>252,900</b>	<b>265,000</b>	<b>265,000</b>	<b>250,000</b>	<b>15,000</b>	<b>-5.66%</b>
<b>Total HIGHWAY AID FUND Fund Balance</b>	<b>0</b>	<b>(4,396)</b>	<b>(4,374)</b>	<b>1,178</b>	<b>(5,552)</b>	<b>-126.93%</b>

# Westtown Township 2014 Sewer Fund Budget



## Fiscal Year 2014 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 operators and prorated share of salaries and benefits of administrative staff.

**Debt Service** - Sinking fund payments for GO Bond 2011, GO Bond 2012 and General Fund Loan for sewer debt retired in 2008.

**Sewer Fund  
Revenue**

		<b>2013 Budget</b>	<b>Yr to Date 10/31/13</b>	<b>Estimate 12/31/13</b>	<b>% Budget Rec'd</b>	<b>2014 Proposed Budget</b>	<b>Difference Proposed vs 13 Est</b>	<b>% Change Proposed vs 13 Est</b>
<b>(341) Interest Earnings</b>								
08-341-000	Interest Earnings	1,100	546	700	63.64%	800	100	14.29%
	<b>Subtotal (341) Interest Earnings</b>	<b>1,100</b>	<b>546</b>	<b>700</b>	<b>63.64%</b>	<b>800</b>	<b>100</b>	<b>14.29%</b>
<b>(364) Sanitation/Sewage Charges</b>								
08-364-110	Sewage Tapping Fee /WCC	6,000	414,163	414,163	6902.72%	6,000	(408,163)	-98.55%
08-364-111	Sewage Tapping Fee/ W.Goshen	7,500	135,761	135,761	1810.14%	7,500	(128,261)	-94.48%
08-364-115	Sewer Inspection-Residential	2,000	750	1,000	0.00%	2,000	1,000	100.00%
08-364-120	Sewer Use Fees	2,348,620	1,940,106	2,450,000	104.32%	2,400,000	(50,000)	-2.04%
	<b>Subtotal (364) Sanitation</b>	<b>2,364,120</b>	<b>2,490,780</b>	<b>3,000,924</b>	<b>126.94%</b>	<b>2,415,500</b>	<b>(585,424)</b>	<b>-19.51%</b>
<b>(380) Miscellaneous Revenue</b>								
08-380-000	Reserve Appropriation	0	0	0	0.00%	0	0	0.00%
	<b>Subtotal (390) Misc Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>(395) Refunds &amp; Reimbursements</b>								
08-395-200	Miscellaneous Reimbursement	0	0	0	0.00%	0	0	0.00%
08-395-700	Developers Reimbursements	50,000	6,854	11,000	22.00%	50,000	39,000	354.55%
	<b>Subtotal (395) Refunds &amp; Reimbursements:</b>	<b>50,000</b>	<b>6,854</b>	<b>11,000</b>	<b>22.00%</b>	<b>50,000</b>	<b>39,000</b>	<b>354.55%</b>
<b>Total Sewer Revenue</b>								
		<b>2,415,220</b>	<b>2,498,180</b>	<b>3,012,624</b>	<b>124.73%</b>	<b>2,466,300</b>	<b>(546,324)</b>	<b>-18.13%</b>



**Sewer Fund  
Expenditures**

		<b>2013 Budget</b>	<b>Yr to Date 10/31/13</b>	<b>Estimate 12/31/13</b>	<b>% Budget Used</b>	<b>2014 Proposed Budget</b>	<b>Difference Proposed vs 13 Est</b>	<b>% Change Proposed vs 13 Est</b>
<b>(401) Executive</b>								
08-401-210	WW - Office Supplies	350	384	400	114.29%	400	0	0.00%
08-401-241	WW - Training & Information	750	1,080	1,080	144.00%	1,000	(80)	-7.41%
08-401-341	WW Advertising	500	618	800	160.00%	1,000	200	25.00%
08-401-342	WW Printing	100	0	0	0.00%	100	100	
<b>Subtotal (401) Executive:</b>		<b>1,700</b>	<b>2,082</b>	<b>2,280</b>	<b>134.12%</b>	<b>2,500</b>	<b>220</b>	<b>9.65%</b>
08-404-310	WW Legal - WCC	1,000	19,233	21,000	2100.00%	10,000	(11,000)	-52.38%
08-404-400	WW Legal - Due From Developer	1,500	0	1,000	66.67%	1,000	0	0.00%
08-404-500	WW Delinquent Collection Legal Fees	5,000	1,882	2,138	42.77%	4,000	1,862	87.06%
<b>Subtotal (404) Legal Services:</b>		<b>7,500</b>	<b>21,115</b>	<b>24,138</b>	<b>321.85%</b>	<b>15,000</b>	<b>(9,138)</b>	<b>-37.86%</b>
<b>(406) General Government Admin</b>								
08-406-200	NPDEs Permit	1,000	565	1,000	100.00%	1,000	0	0.00%
08-406-500	Chapter 302-WW Opr Cert Fee	100	100	100	100.00%	100	0	0.00%
<b>Subtotal (406) General Govt Admin:</b>		<b>1,100</b>	<b>665</b>	<b>1,100</b>	<b>100.00%</b>	<b>1,100</b>	<b>0</b>	<b>0.00%</b>
<b>(407) Networking Services</b>								
08-407-215	WW Computer/Svcs/Support	1,000	0	0	0.00%	500	0	0.00%
<b>Subtotal (407) Networking Services</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<b>(408) Engineering</b>								
08-408-313	WW Engineering-WCC	50,000	13,239	23,000	46.00%	30,000	7,000	30.43%
08-408-314	WW Engineering - W.Goshen	3,000	0	0	0.00%	3,000	3,000	0.00%
08-408-400	WW Engr Due From Developer	50,000	34,568	49,568	99.14%	50,000	432	0.87%
08-408-450	WW Engineering (Phosphate Reduction)	15,000	32,940	35,000	233.33%	500	(34,500)	-98.57%
<b>Subtotal (408) Engineering:</b>		<b>118,000</b>	<b>80,746</b>	<b>107,568</b>	<b>91.16%</b>	<b>83,500</b>	<b>(24,068)</b>	<b>-22.37%</b>
<b>(429) Wastewater Collection/Treatment</b>								
08-429-240	Administration & Billing - WCC	7,500	4,809	5,600	74.67%	7,000	1,400	25.00%
08-429-244	WW Supplies - WCC	3,000	8,671	9,500	316.67%	10,000	500	5.26%
08-429-246	WW Supplies - Pleasant Gr Pump Sta	2,500	0	600	24.00%	2,500	1,900	0.00%
08-429-247	WW Supplies - Rustin Pump Sta	8,000	0	550	6.88%	2,500	1,950	354.55%
08-429-251	WW Supplies - WG	350	472	550	157.14%	500	(50)	-9.09%
08-429-252	Sanitary Sewer Repl - WG	1,500	5,271	5,271	351.40%	2,500	(2,771)	-52.57%
08-429-253	Sanitary Sewer Repl - WCC	1,500	5,271	5,271	351.40%	2,500	(2,771)	-52.57%
08-429-260	WW Tool Purchases	1,000	185	350	35.00%	750	400	114.29%
08-429-320	WW Telephone	500	349	570	114.00%	600	30	5.26%
08-429-340	Act 537 Sewage Facilities Plan	25,500	19,042	28,000	109.80%	30,000	2,000	7.14%
08-429-345	Chapter 94 Report	3,800	6,745	7,000	184.21%	7,000	0	0.00%
08-429-360	WW Utilities - WCC	75,000	51,519	73,726	98.30%	75,000	1,274	1.73%

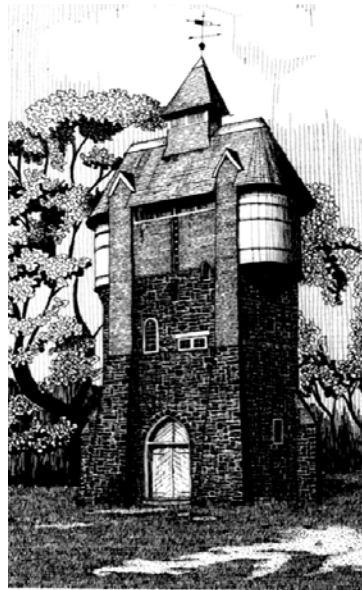
**Sewer Fund  
Expenditures**

		<b>2013 Budget</b>	<b>Yr to Date 10/31/13</b>	<b>Estimate 12/31/13</b>	<b>% Budget Used</b>	<b>2014 Proposed Budget</b>	<b>Difference Proposed vs 13 Est</b>	<b>% Change Proposed vs 13 Est</b>
08-429-361	Utilities - Pleasant Grv Pump Station	24,000	13,125	18,000	75.00%	20,000	2,000	11.11%
08-429-362	Utilities-Trellis Lane	3,300	2,278	3,000	90.91%	3,000	0	0.00%
08-429-363	Utilities-Sage Lane	2,800	1,074	1,700	60.71%	2,750	1,050	61.76%
08-429-364	Utilities-Ltl Shiloh Rd	400	253	350	87.50%	400	50	0.00%
08-429-365	Utilities-ArborView Pump Station	2,800	1,922	2,600	92.86%	2,750	150	5.77%
08-429-366	Utilities-Kirkwood Pump Station	3,500	2,798	3,200	91.43%	3,750	550	17.19%
08-429-367	Utilities-Thorne @ Maple	375	266	350	93.33%	375	25	7.14%
08-429-368	Utilities-Rustin PS	2,700	3,126	3,600	133.33%	4,200	600	16.67%
08-429-373	Treatment - WG (Goose Creek)	195,000	152,353	203,353	104.28%	205,000	1,647	0.81%
08-429-374	Equipment Repair - WCC	25,000	3,094	5,500	22.00%	15,000	9,500	172.73%
08-429-375	Equipment Repair - WG	2,000	6,211	6,500	325.00%	5,500	(1,000)	-15.38%
08-429-376	Operation & Maintenance - WCC	58,000	62,473	74,000	127.59%	80,000	6,000	8.11%
08-429-377	Operation & Maintenance - WG	5,000	1,723	3,000	60.00%	4,000	1,000	33.33%
08-429-378	Op & Maint - Pleasant Grove PS	25,000	0	17,000	68.00%	25,000	8,000	47.06%
08-429-379	Op & Maint - Rustin PS	3,000	1,075	1,500	50.00%	2,500	1,000	66.67%
08-429-380	Ashbridge Pump Station(WG)	0	0	3,000	0.00%	3,000	0	0.00%
08-429-381	Op & Maint - ArborView PS	3,000	350	700	23.33%	1,000	300	42.86%
08-429-450	Alarm System Monitoring - WCC	21,000	18,122	20,500	97.62%	21,000	500	2.44%
08-429-451	Alarm System Monitoring - WG	9,500	8,144	9,600	101.05%	9,750	150	1.56%
08-429-452	Sludge Hauling Contract	28,000	23,730	28,500	101.79%	30,000	1,500	5.26%
08-429-455	Sewer Line Flush/Televise	7,500	250	500	6.67%	7,500	7,000	1400.00%
08-429-470	I & I - CC Capacity (20611294)	5,000	553	750	0.00%	5,000	4,250	566.67%
08-429-471	I & I - West Goshen	5,000	553	750	0.00%	5,000	4,250	566.67%
08-429-600	W.Goshen Sewer Capital Costs	20,000	20,505	20,505	0.00%	20,000	(505)	-2.46%
08-429-610	General Construction-Phosphorus Reduction	0	101,650	101,650	0.00%	0	(101,650)	-100.00%
08-429-640	Electrical Construction-Phosphorus Reduction	0	17,750	17,750	0.00%	0	(17,750)	-100.00%
08-429-750	Equipment Purchase - WCC	4,000	3,329	4,500	112.50%	5,000	500	11.11%
08-429-751	Equipment Purchase - WG	500	374	500	0.00%	500	0	0.00%
<b>Subtotal (429) WW Collection/Treatment:</b>		<b>586,525</b>	<b>549,410</b>	<b>689,846</b>	<b>117.62%</b>	<b>622,825</b>	<b>(67,021)</b>	<b>-9.72%</b>
<b>(480) Miscellaneous</b>								
08-480-100	Miscellaneous Expenses	0	0	133	0.00%	133	0	0.00%
08-480-110	Bank charges	0	0	0	0.00	0	0	0.00%
<b>Subtotal (480) Miscellaneous:</b>		<b>0</b>	<b>0</b>	<b>133</b>	<b>0.00%</b>	<b>133</b>	<b>0</b>	<b>0</b>
<b>(484) Workers Compensation Insurance</b>								
08-484-100	Workers Compensation	5,800	6,787	6,787	117.02%	7,000	213	3.14%
<b>Subtotal (484) Workers Compensation Ins:</b>		<b>5,800</b>	<b>6,787</b>	<b>6,787</b>	<b>117.02%</b>	<b>7,000</b>	<b>213</b>	<b>3.14%</b>
<b>(486) Insurance and Benefits</b>								
08-486-100	WW General Liability Insurance	15,000	14,996	14,996	99.97%	15,500	504	3.36%
08-486-200	WW Property Insurance	5,500	5,201	5,201	94.56%	5,500	299	5.75%
08-486-300	WW Automobile Liability	3,300	3,315	3,315	100.45%	3,500	185	5.58%
08-486-400	WW Public Officials Liability	3,800	4,535	4,535	119.34%	4,800	265	5.84%
<b>Subtotal (486) Insurance &amp; Benefits:</b>		<b>27,600</b>	<b>28,047</b>	<b>28,047</b>	<b>101.62%</b>	<b>29,300</b>	<b>1,253</b>	<b>4.47%</b>

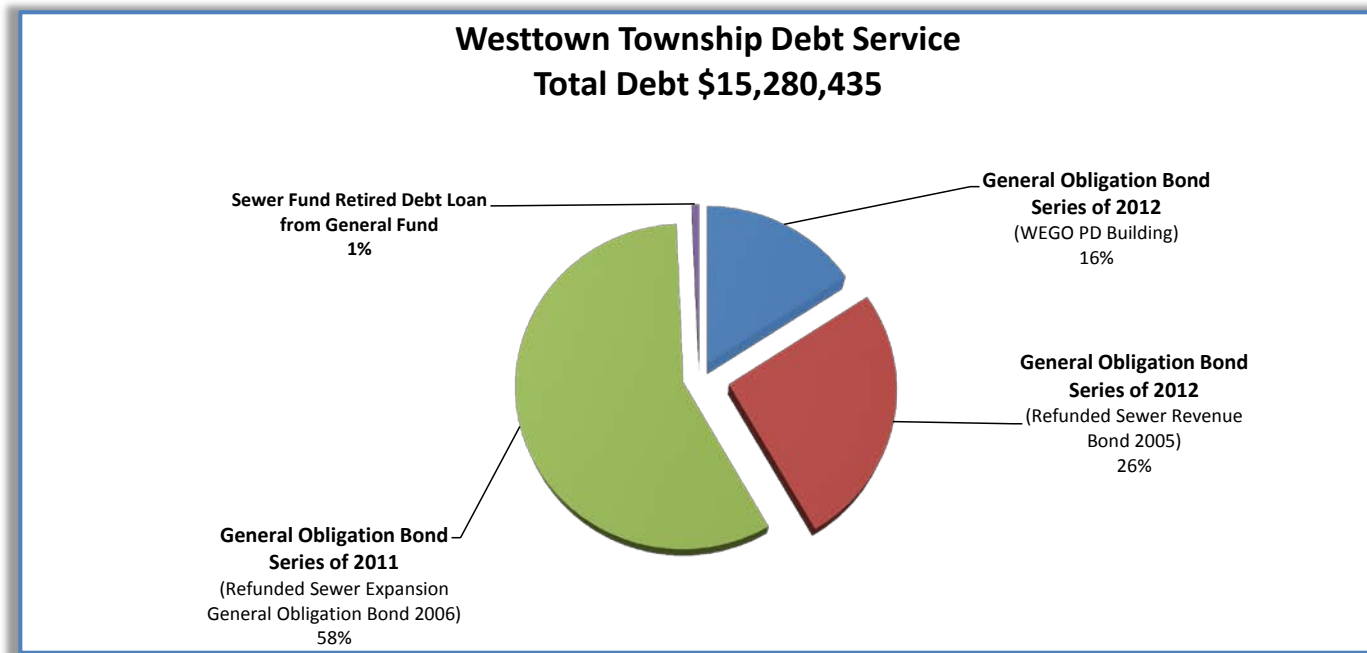
**Sewer Fund  
Expenditures**

		2013 Budget	Yr to Date 10/31/13	Estimate 12/31/13	% Budget Used	2014 Proposed Budget	Difference Proposed vs 13 Est	% Change Proposed vs 13 Est
<b>(487) Employee Benefits</b>								
08-401-100	WW Admin/Plant Wages	265,330	144,251	171,300	64.56%	274,167	102,867	60.05%
08-400-xxx	WW Payroll Taxes	20,460	12,479	17,000	83.09%	20,975	3,975	23.38%
08-487-153	Insurance (Life,AD&D,LTD,STD)	6,900	4,043	5,300	76.81%	6,900	1,600	30.19%
08-487-154	Dental Insurance (Empl)	2,400	931	1,737	72.38%	2,400	663	38.16%
08-487-155	Vision Reimbursement	2,500	155	1,500	60.00%	2,500	1,000	66.67%
08-487-156	Health/Hospitalization Insurance	57,405	32,067	39,600	68.98%	50,000	10,400	26.26%
08-487-157	Healthcare Reimbursement	4,000	330	1,500	37.50%	3,500	2,000	133.33%
<b>Subtotal (487) Employee Benefits:</b>		<b>358,995</b>	<b>194,255</b>	<b>237,937</b>	<b>66.28%</b>	<b>360,442</b>	<b>122,505</b>	<b>51.49%</b>
<b>(489) Unclassified Expenditures</b>								
08-489-000	Unclassified Expenditures	0	0	0	0.00%	0	0	
08-489-030	Emergency Repair-WW Cap Rsv	0	110,042	110,042	0.00%	0	0	-100.00%
08-489-410	Civil Penalty - COA - Act 537	0	8,300	8,300	0.00%	0	0	-100.00%
<b>Subtotal (489) Unclassified Expenditures</b>		<b>0</b>	<b>118,342</b>	<b>118,342</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>(492) Interfund Operating Transfers</b>								
08-492-100	Transfer to Debt Svc/Sewer 05	300,000	250,000	300,000	100.00%	300,000	0	0.00%
08-492-LOAN	Transfer to Debt Svc/Retired Debt	96,000	80,000	96,000	100.00%	96,000	0	0.00%
08-492-180	Transfer To Capital Projects	0	0	0	0.00%	0	0	0.00%
08-492-200	Transfer to Sewer Capital Reserve	485,000	500,000	600,000	123.71%	360,000	(240,000)	-40.00%
08-492-300	Transfer to Debt Svc/Sewer Expansion	426,000	336,000	200,000	46.95%	588,000	388,000	194.00%
<b>Subtotal (492) Interfund Operating Transfers:</b>		<b>1,307,000</b>	<b>1,166,000</b>	<b>1,196,000</b>	<b>91.51%</b>	<b>1,344,000</b>	<b>148,000</b>	<b>12.37%</b>
<b>Total Sewer Fund Expenses</b>		<b>2,415,220</b>	<b>2,167,449</b>	<b>2,412,179</b>	<b>99.87%</b>	<b>2,466,300</b>	<b>54,122</b>	<b>2.24%</b>
<b>Total SEWER FUND Revenues:</b>		<b>2,415,220</b>	<b>2,498,180</b>	<b>3,012,624</b>	<b>124.73%</b>	<b>2,466,300</b>		
<b>Total SEWER FUND Expenditures:</b>		<b>2,415,220</b>	<b>2,167,449</b>	<b>2,412,179</b>	<b>99.87%</b>	<b>2,466,300</b>		
<b>Total SEWER FUND Fund Balance</b>		<b>0</b>	<b>330,731</b>	<b>600,445</b>		<b>0</b>		

Westtown Township  
2014 Debt Service Fund



## Fiscal Year 2014 Debt Service Budget



	Original Issue	Balance 1/1/2014	Balance 12/31/2014	Avg Coupon Rate
<b><u>General Obligation Bond Series of 2012</u></b>				
Police Building (Refunded GO 2004)				
Westtown Portion	\$1,555,000	\$1,310,000	\$1,185,000	0.75%
East Goshen Portion	\$1,360,000	\$1,145,000	\$1,035,000	0.75%
Sewer Revenue (Refunded Series 2005)	\$4,475,000	\$4,020,000	\$3,805,000	0.75%
<b>Total Series of 2012:</b>	<b>\$7,390,000</b>	<b>\$6,475,000</b>	<b>\$6,025,000</b>	
<b><u>General Obligation Bond Series of 2011</u></b>				
General Fund (Refunded GO 2000)	\$1,320,000	\$1,285,000	\$1,220,000	3.00%
Sewer Fund (Refunded Sewer Revenue 2006)	\$7,470,000	\$7,265,000	\$140,000	3.00%
General Fund New Capital (Mansion)	\$155,000	\$145,000	\$6,900,000	3.00%
<b>Total Series of 2011:</b>	<b>\$8,945,000</b>	<b>\$8,695,000</b>	<b>\$8,260,000</b>	
<b><u>Sewer Fund Retired Debt 2008 (General Fund Loan)</u></b>				
	\$672,000	\$110,435	\$14,435	
<b>Total Loan:</b>	<b>\$672,000</b>	<b>\$110,435</b>	<b>\$14,435</b>	
<b>Total Debt:</b>	<b>\$17,007,000</b>	<b>\$15,280,435</b>	<b>\$14,299,435</b>	

Westtown Township  
2014  
Debt Repayment Schedule

Issue/Loan	Year of Issue	Original Amount of Issue	Outstanding Balance 1/1/14	Principal Paid During 2014	Interest Paid During 2014	Principal Outstanding 12/31/2014	2014 Sinking Fund Monthly	Source of Funds
<b>General Obligation Bonds</b>								
<b>GO Series 2011</b>	<b>2014</b>							
Refund Series 2000 (Admin Bldg)	Rate	1,320,000	1,285,000	65,000	39,313	1,220,000	8,700	General Fund
New Capital (Mansion Renovations)	3.00%	155,000	145,000	5,000	4,328	140,000	800	General Fund
Sewer (NGGA 2000/SewerExp2006)		7,470,000	7,265,000	365,000	222,288	6,900,000	50,000	Sewer Fund
<b>Total</b>		<b>8,945,000</b>	<b>8,695,000</b>	<b>435,000</b>	<b>265,929</b>	<b>8,260,000</b>	<b>59,500</b>	
<b>GO Series 2012</b>	<b>2014</b>							
Refund GO 2004 Westtown	Rate	1,555,000	1,310,000	125,000	22,358	1,185,000	12,300	General Fund
Refund GO 2004 East Goshen	0.75%	1,360,000	1,145,000	110,000	19,493	1,035,000	10,791	East Goshen
Refund SewerRev Series 2005		4,475,000	4,020,000	215,000	80,598	3,805,000	25,000	Sewer Fund
<b>Total</b>		<b>7,390,000</b>	<b>6,475,000</b>	<b>450,000</b>	<b>122,449</b>	<b>6,025,000</b>	<b>48,091</b>	
<b>Total Debt</b>								
<b>East Goshen</b>		16,335,000	15,170,000	885,000	388,378	14,285,000		
			(1,145,000)			(1,035,000)	East Goshen	
			14,025,000			13,250,000		

<b>General Fund Loan</b>								
<b>Sewer Debt Retired 9/1/08</b>	<b>2008</b>	672,000	110,435	96,000	0	14,435	8,000	Sewer Fund
<b>(Old Police Building Sale)</b>								
<b>Debt Retirement GF Loan Repayment:</b>	<b>672,000</b>							
10/01/08 - 12/31/08 (8,177.50/mo)	(81,565)							
01/01/09 - 12/31/09 (8,000/mo)	(96,000)							
01/01/10 - 12/31/10 (8,000/mo)	(96,000)							
01/01/11 - 12/31/11 (8,000/mo)	(96,000)							
01/01/12 - 12/31/12 (8,000/mo)	(96,000)							
01/01/13 - 12/31/13 (8,000/mo)	(96,000)							
01/01/14 - 12/31/14 (8,000/mo)	(96,000)							
Balance	14,435							
<b>Capital Reserve Transfers</b>								
<b>WEGO Pension</b>		2009	75,000					
\$15,000/mo		2010	180,000					
		2011	180,000					
		2012	180,000					
		2013	180,000					
		2014	180,000			975,000		
<b>Sewer Capital Reserve</b>								
		2010	50,000					
\$35,000/mo		2011	395,000					
4/1 inc to 50K/mo		2012	555,000					
		2013	600,000					
Reduced to \$30K/mo		2014	360,000			1,960,000		

**Debt Service Fund  
Revenue**

		<b>2013 Budget</b>	<b>Yr to Date 10/31/13</b>	<b>Estimate 12/31/13</b>	<b>2014 Proposed Budget</b>	<b>Difference Proposed vs 13 Est</b>	<b>% Change Proposed vs 13 Est</b>
<b>(341) Interest Earnings</b>							
23-341-100	2004 WEGO	150	97	140	150	10	7.14%
23-341-200	2005 Sewer	775	567	700	725	25	3.57%
23-341-300	2006 Sewer Expansion	225	260	333	350	17	5.11%
<b>Subtotal (341) Interest Earnings</b>		<b>1,150</b>	<b>924</b>	<b>1,173</b>	<b>1,225</b>	<b>52</b>	<b>4.43%</b>
<b>(360) Debt Service Revenue</b>							
23-360-000	E.Goshen-WEGO Debt Svc Pymt	125,175	114,290	125,172	129,492	4,320	3.45%
<b>Subtotal (360) Debt Svc Revenue</b>		<b>125,175</b>	<b>114,290</b>	<b>125,172</b>	<b>129,492</b>	<b>4,320</b>	<b>3.45%</b>
<b>(392) Interfund Transfers</b>							
23-392-010	General Fund (2004 WEGO)	144,000	120,000	144,000	147,600	3,600	2.50%
23-392-020	General Fund ( 2011 Mansion Renovations)	12,000	9,200	11,000	9,600	(1,400)	-12.73%
23-392-030	General Fund (Series 2006-Admin )	75,000	60,000	72,500	104,400	31,900	44.00%
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)	300,000	250,000	300,000	300,000	0	0.00%
23-392-090	Sewer Fund(2006 Sewer Exp)	426,000	336,000	410,000	600,000	190,000	46.34%
<b>Subtotal (492) Interfund Transfers</b>		<b>1,053,000</b>	<b>855,200</b>	<b>1,033,500</b>	<b>1,257,600</b>	<b>224,100</b>	<b>21.68%</b>
<b>Total Debt Service Revenue</b>		<b>1,179,325</b>	<b>970,414</b>	<b>1,159,845</b>	<b>1,388,317</b>	<b>228,472</b>	<b>19.70%</b>

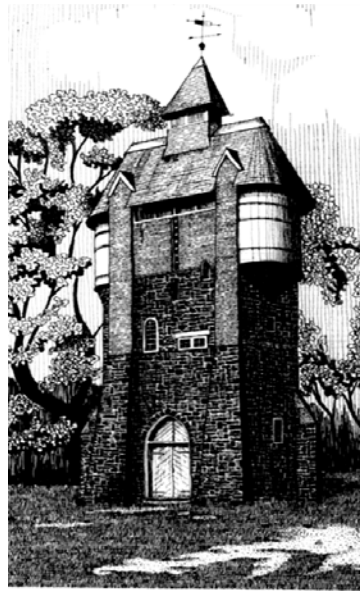
**Debt Service Fund  
Expenditures**

		<b>2013 Budget</b>	<b>Year To Date 10/31/13</b>	<b>Estimate 12/31/13</b>	<b>2014 Proposed Budget</b>	<b>Difference Proposed vs 13 Est</b>	<b>% Change Proposed vs 13 Est</b>
<b>(471) Debt Principal</b>							
23-471-100	WEGO 2004 GO Bond	0	0				
23-471-200	SEWER 2005 Revenue Bond	0	0				
23-471-300	GO Bond 2011 Principal	240,000	0	240,000	435,000	195,000	
23-471-400	SEWER 97 Non Refunded/Loan	0	0	0	0	0	
23-471-500	GO Bond 2012 Principal	440,000	0	440,000	450,000	10,000	
<b>Subtotal (471) Debt Principal</b>		<b>680,000</b>	<b>0</b>	<b>680,000</b>	<b>885,000</b>	<b>205,000</b>	<b>30.15%</b>
<b>(472) Debt Interest</b>							
23-472-100	WEGO 2004 GO Bond	0					
23-472-200	SEWER 2005 Revenue Bond	0					
23-472-300	GO Bond 2011 Interest	270,928	135,364	270,928	265,928	(5,000)	-1.85%
23-472-400	SEWER 97 Non Refunded	0	0	0	0	0	
23-472-500	GO Bond 2012 Interest	125,308	62,654	125,308	122,448	(2,860)	-2.28%
<b>Subtotal (472) Debt Interest</b>		<b>396,236</b>	<b>198,018</b>	<b>396,236</b>	<b>388,376</b>	<b>(7,860)</b>	<b>-1.98%</b>
<b>(475) Miscellaneous/Fiscal Agent Fees</b>							
23-475-000	Fiscal Agent Fees	4,100	1,000	2,100	2,500	400	19.05%
23-480-000	Bank Charges	0	0	0	0	0	0.00%
<b>Subtotal Miscellaneous</b>		<b>4,100</b>	<b>1,000</b>	<b>2,100</b>	<b>2,500</b>	<b>400</b>	<b>19.05%</b>
<b>(492) Interfund Operating Transfers</b>							
23-492-010	Transfer to General Fund						
<b>Subtotal Interfund Transfers</b>				<b>0</b>	<b>0</b>		
<b>Total Debt Svc Expenditures</b>		<b>1,080,336</b>	<b>199,018</b>	<b>1,078,336</b>	<b>1,275,876</b>	<b>197,540</b>	<b>18.32%</b>
<b>Total DEBT SERVICE FUND Revenues</b>		<b>1,179,325</b>	<b>970,414</b>	<b>1,159,845</b>	<b>1,388,317</b>	<b>228,472</b>	<b>17.72%</b>
<b>Total DEBT SERVICE FUND Expenditures</b>		<b>1,080,336</b>	<b>199,018</b>	<b>1,078,336</b>	<b>1,275,876</b>	<b>197,540</b>	<b>18.10%</b>
<b>Total DEBT SERVICE FUND Fund Balance</b>		<b>98,989</b>		<b>81,509</b>	<b>112,441</b>		



# Westtown Township

## 2014 Capital Reserve Fund

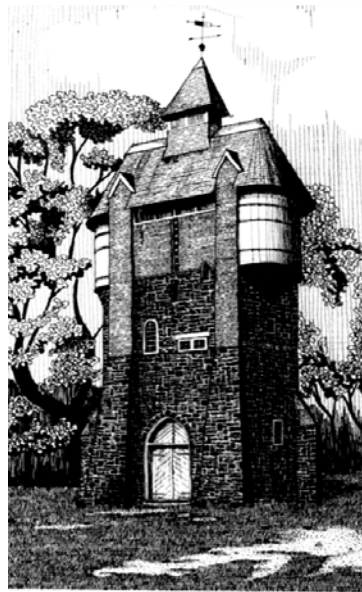


**Capital Reserve Fund  
Revenue and Expenditures**

		<b>2013 Budget</b>	<b>Year To Date 10/31/13</b>	<b>Estimate 12/31/13</b>	<b>2014 Proposed Budget</b>	<b>Difference Proposed vs 13 Est</b>	<b>% Change Proposed vs 13 Est</b>
<b>(341) Interest Earnings</b>							
30-341-000	Capital Reserve Investments	10,000	5,258	8,400	10,000	1,600	19.0%
30-341-100	Capital Reserve Cash Acct	6,500	3,986	6,170	6,500	330	5.3%
30-343-000	Realized Gains/Losses	0	(3,786)	(2,575)			
<b>Subtotal (341) Interest Earnings</b>		<b>16,500</b>	<b>5,458</b>	<b>14,570</b>	<b>16,500</b>	<b>1,930</b>	<b>13.2%</b>
<b>(392) Interfund Transfers</b>							
30-392-018	Transfer from Capital Projects	0	0	0	0	0	0.0%
30-392-030	WEGO Capital Reserve	180,000	150,000	180,000	180,000	0	0.0%
30-392-040	Transfer from Escrow Fund	0	0	0	0	0	0.0%
30-392-080	Wastewater Capital Reserve	485,000	500,000	600,000	360,000	(240,000)	-40.0%
30-392-300	Transfer from, GF (Future Rsv)	20,000	20,000	20,000	0	(20,000)	-100.0%
30-392-400	Transfer from GF Capital Repl Rsv	175,000	175,000	175,000	175,000	0	0.0%
<b>Subtotal (392) Interfund Transfers</b>		<b>860,000</b>	<b>845,000</b>	<b>975,000</b>	<b>715,000</b>	<b>(260,000)</b>	<b>-26.7%</b>
<b>Total Capital Reserve Revenue</b>		<b>876,500</b>	<b>850,458</b>	<b>989,570</b>	<b>731,500</b>	<b>(258,070)</b>	<b>-26.1%</b>
<b>(475) Fiscal Agent Fees</b>							
30-475-100	Fiscal Agent Fees	750	551	735	750	15	2.0%
<b>(492) Interfund Transfers</b>							
30-492-010	Transfer to General Fund	0	0	0	0		
<b>Subtotal (492) Interfund Transfers</b>				<b>0</b>			
<b>Total Capital Reserve Expenditures</b>		<b>750</b>	<b>551</b>	<b>735</b>	<b>750</b>	<b>15</b>	<b>2.0%</b>
<b>Total CAPITAL RESERVE Revenue</b>		<b>876,500</b>	<b>850,458</b>	<b>989,570</b>	<b>731,500</b>	<b>(258,070)</b>	<b>-26.1%</b>
<b>Total CAPITAL RESERVE Expense</b>		<b>750</b>	<b>551</b>	<b>735</b>	<b>750</b>	<b>15</b>	<b>2.0%</b>
<b>Total CAPITAL RESERVE FUND BALANCE</b>		<b>875,750</b>	<b>849,907</b>	<b>988,835</b>	<b>730,750</b>		

Westtown Township

2014 Capital Projects Fund



**Capital Projects Fund  
Revenue and Expenditures**

	2013 Budget	Year To Date 10/31/13	Estimate 12/31/13	2014 Proposed Budget	Difference Proposed vs 13 Est	% Change Proposed vs 13 Est
<b>(341) Interest Earnings</b>						
18-341-000 Interest	75	40	45	50	5	11.1%
	<b>75</b>	<b>40</b>	<b>45</b>	<b>50</b>	<b>5</b>	<b>11.1%</b>
<b>(392) Interfund Transfers</b>						
18-392-080 Operating Transfers/WEB DESIGN	0	20,000	20,000	20,000	0	0.0%
<b>(393) Proceeds of General Obligation Bond 2011</b>						
18-393-100 Oakbourne Mansion Restorations	112,032	0	0	58,500	58,500	
<b>Total Capital Projects Revenue</b>	<b>112,107</b>	<b>20,040</b>	<b>20,045</b>	<b>78,550</b>	<b>58,505</b>	<b>291.9%</b>
<b>(407) Networking Services</b>						
18-407-400 Web Site Design	0	0	0	20,000		
<b>(409) General Government Buildings</b>						
18-409-605 Oakbourne Mansion Restorations	112,032	42,098	53,625	58,500	4,875	9.1%
<b>(420) Collection System Expansion Engineering</b>						
18-429-300 Engineering Expenses	0	0	0	0	0	0.0%
<b>(492) Interfund Transfers</b>						
18-492-030 Transfer to Capital Reserve	0	0	0	0	0	0.0%
<b>Total Capital Projects Expense</b>	<b>112,032</b>	<b>42,098</b>	<b>53,625</b>	<b>78,500</b>		
<b>Total CAPITAL PROJECTS FUND Revenue</b>	<b>112,107</b>	<b>20,040</b>	<b>20,045</b>	<b>78,550</b>	<b>58,505</b>	<b>291.9%</b>
<b>Total CAPITAL PROJECTS FUND Expense</b>	<b>112,032</b>	<b>42,098</b>	<b>53,625</b>	<b>78,500</b>	<b>24,875</b>	
<b>Total CAPITAL PROJECTS FUND Fund Balance</b>	<b>75</b>	<b>(22,058)</b>	<b>(33,580)</b>	<b>50</b>		