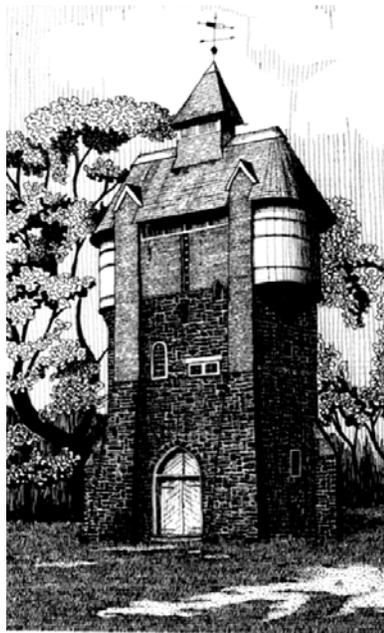


**Westtown Township**  
County of Chester  
Commonwealth of Pennsylvania

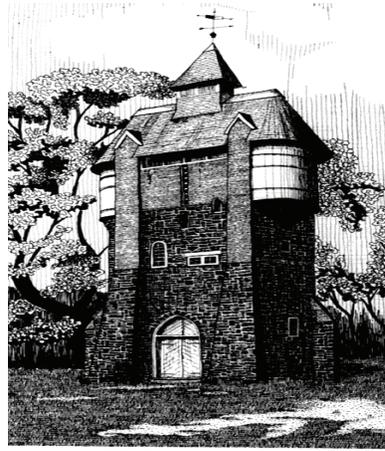
**Fiscal Year 2015**  
**Adopted December 15, 2014**



**Carol De Wolf**  
Chair

**Michael Di Domenico**  
Vice Chair

**Thomas Haws**  
Police Commissioner



## 2015 Budget Memo

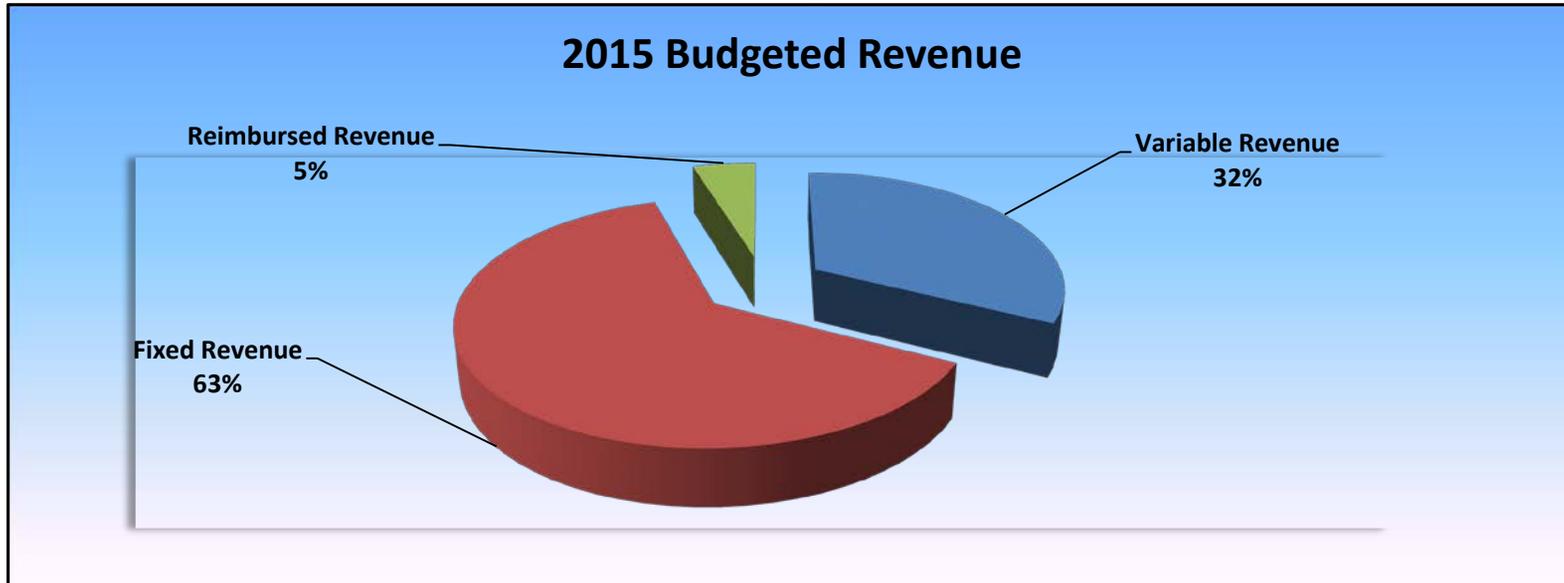
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**Westtown** is a Township of the Second Class with a population of 10,827 within 8.64 square miles covering approximately 54 miles of road surface. The assessed valuation of real estate is \$754,584,815 for the year ending October 31, 2014. The Township 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 Township's 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 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.

# Westtown Township Fiscal Year 2015



### *2015 Budgeted Revenue*

General Fund	\$6,975,915
Refuse Fund	\$1,148,750
Liquid Fuels Fund	\$297,166
On Lot Management	\$150,000
Sewer Fund	\$2,615,990
	<b>\$11,187,821</b>

### *2015 Revenue Categories*

Variable Revenue	\$3,635,390
Fixed Revenue	\$7,018,331
Reimbursed Revenue	\$534,100
	<b>\$11,187,821</b>

As seen in this chart, 32% of total revenue budgeted for 2015 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.

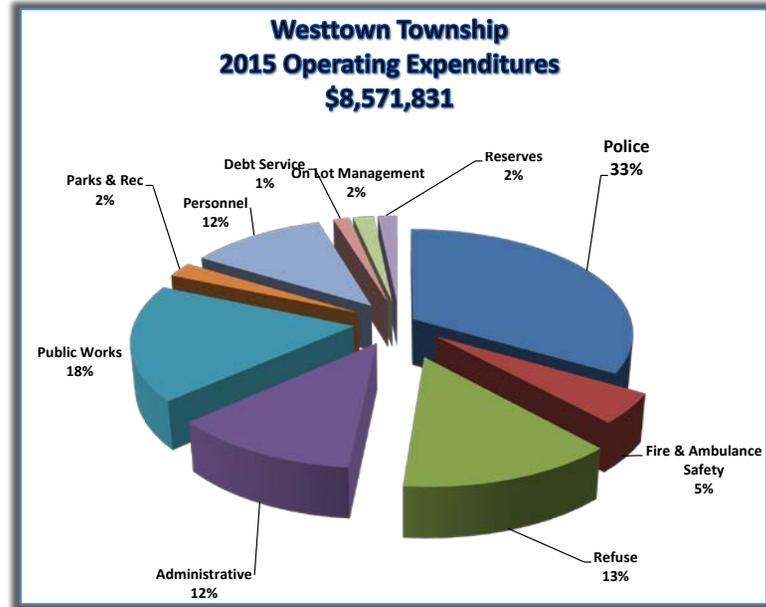
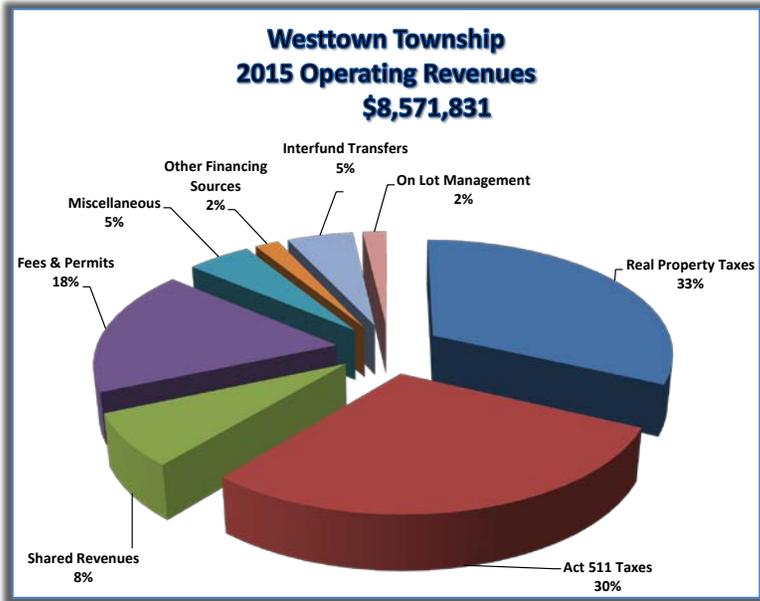
The REIMBURSED REVENUE category represents reimbursement of fees by developers/residents for legal, engineering and third party contractor plan reviews/inspections.

Westtown Township  
2015 Operating Budget



General Fund  
Refuse Fund  
On Lot Management Fund  
State Highway Fund

**Westtown Township 2015  
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**

		2014 Budget	Yr To Date 10/31/13	Estimate 12/31/14	Percentage of Budget Rec'd	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(301) Real Property Taxes</b>								
01-301-100	Real Estate Taxes - Current Yr	2,577,000	2,510,598	2,575,000	99.92%	2,588,225	13,225	0.51%
01-301-400	Real Estate Taxes - Delinquent	20,000	22,755	24,000	120.00%	25,000	1,000	4.17%
01-301-600	Real Estate Taxes - Interim	3,000	4,455	2,750	91.67%	4,000	1,250	45.45%
<b>Subtotal (301) Real Property Taxes:</b>		<b>2,600,000</b>	<b>2,537,808</b>	<b>2,601,750</b>	<b>100.07%</b>	<b>2,617,225</b>	<b>15,475</b>	<b>0.59%</b>
<b>(310) Act 511 Taxes</b>								
01-310-100	Real Estate Transfer Tax	230,000	168,641	208,775	90.77%	215,000	6,225	2.98%
01-310-210	Earned Income Tax	2,030,000	1,806,435	2,206,400	108.69%	2,200,000	(6,400)	-0.29%
01-310-410	Local Services Tax	115,000	113,428	138,000	120.00%	120,000	(18,000)	-13.04%
<b>Subtotal (310) Act 511 Taxes:</b>		<b>2,375,000</b>	<b>2,088,504</b>	<b>2,553,175</b>	<b>107.50%</b>	<b>2,535,000</b>	<b>(18,175)</b>	<b>-0.71%</b>
<b>(321) Franchise Fees</b>								
01-321-800	Franchise Fee - Comcast	113,500	86,390	114,990	101.31%	115,500	510	0.44%
01-321-801	Franchise Fee - SBA	25,500	21,272	25,696	100.77%	26,575	879	3.42%
01-321-802	Franchise Fee - Verizon	130,000	108,132	143,867	110.67%	145,000	1,133	0.79%
01-321-803	Franchise Fee - Am Tower	1,000	810	810	81.00%	1,000	190	23.46%
<b>Subtotal (321) Franchise Fees:</b>		<b>270,000</b>	<b>216,605</b>	<b>285,363</b>	<b>105.69%</b>	<b>288,075</b>	<b>2,712</b>	<b>0.95%</b>
<b>(331) Fines</b>								
01-331-000	Court-District Magistrate	60,000	75,975	77,000	128.33%	75,000	(2,000)	-2.60%
01-331-100	Vehicle Code Violations	9,000	3,446	4,500	50.00%	8,000	3,500	77.78%
01-331-120	Ordinance Violations	2,000	-	-	0.00%	1,500	1,500	0.00%
01-331-125	False Alarm Fines/Residential	2,000	2,210	2,300	115.00%	2,500	200	8.70%
01-331-130	False Alarm Fines/Commercial	10,000	32,761	33,161	331.61%	20,000	(13,161)	-39.69%
<b>Subtotal (331) Fines:</b>		<b>83,000</b>	<b>114,392</b>	<b>116,961</b>	<b>140.92%</b>	<b>107,000</b>	<b>(9,961)</b>	<b>-8.52%</b>
<b>(341) Interest Earnings</b>								
01-341-000	Interest Earnings	3,500	2,991	3,675	105.00%	3,800	125	3.40%
01-341-700	Interest on Dev Reimbursement	1,500	365	4,693	312.87%	1,500	(3,193)	-68.04%
<b>Subtotal (341) Interest Earnings:</b>		<b>5,000</b>	<b>3,356</b>	<b>8,368</b>	<b>167.36%</b>	<b>5,300</b>	<b>(3,068)</b>	<b>-36.66%</b>

**General Fund  
Revenue**

	2014 Budget	Yr To Date 10/31/13	Estimate 12/31/14	Percentage of Budget Rec'd	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(342) Rents and Royalties</b>							
01-342-100	4,500	3,350	5,150	114.44%	4,500	(650)	-12.62%
01-342-150	3,400	13,600	13,600	400.00%	4,400	(9,200)	-67.65%
01-342-200	17,400	15,950	17,400	100.00%	17,400	0	0.00%
01-342-210	1,296	1,188	1,296	100.00%	1,296	0	0.00%
01-342-220	15,000	23,161	25,000	166.67%	20,000	(5,000)	-20.00%
01-342-230	1,500	280	450	30.00%	500	50	11.11%
01-342-235	1,000	4,484	4,600	0.00%	4,500	(100)	-2.17%
01-342-240	31,370	26,082	31,370	100.00%	32,196	826	2.63%
01-342-250	29,375	4,036	29,374	100.00%	30,255	881	3.00%
<b>Subtotal (342) Rents &amp; Royalties:</b>	<b>104,841</b>	<b>92,131</b>	<b>128,240</b>	<b>122.32%</b>	<b>115,047</b>	<b>(13,193)</b>	<b>-10.29%</b>
<b>(354) State Grants</b>							
01-354-130	20,000	19,912	19,912	99.56%	0	(19,912)	-100.00%
01-354-140	-	0	0	0.00%	96,703		
01-354-150	-	-	-	0.00%	0	0	0.00%
<b>Subtotal (354) State Grants:</b>	<b>20,000</b>	<b>19,912</b>	<b>19,912</b>	<b>99.56%</b>	<b>96,703</b>	<b>76,791</b>	<b>385.65%</b>
<b>(355) State Shared Revenues</b>							
01-355-010	5,500	6,703	6,703	121.87%	6,900	197	2.94%
01-355-070	100,000	100,115	100,115	100.12%	100,115	0	0.00%
01-355-090	37,000	45,084	45,084	121.85%	45,000	(84)	-0.19%
01-355-091	90,000	91,507	91,507	101.67%	90,000	(1,507)	-1.65%
01-355-100	6,500	-	6,500	100.00%	6,500	0	0.00%
<b>Subtotal (355) State Shared Revenues:</b>	<b>239,000</b>	<b>243,410</b>	<b>249,909</b>	<b>104.56%</b>	<b>248,515</b>	<b>(1,394)</b>	<b>-0.56%</b>
<b>(361) Twp Sales/Charges for Svcs</b>							
01-361-000							
01-361-310	2,000	2,215	2,400	120.00%	2,500	100	4.17%
01-361-330	600	-	350	58.33%	600	250	71.43%
01-361-340	3,000	3,519	3,519	117.30%	3,500	(19)	-0.54%
01-361-500	150	10	50	33.33%	100	50	100.00%
01-361-552	100	120	120	120.00%	100	(20)	-16.67%
01-361-553	50	145	145	290.00%	150	5	3.45%
01-361-555	100	187	200	200.00%	200	0	0.00%
01-361-600	8,500	6,839	7,500	88.24%	7,500	0	0.00%
01-361-601	50	-	-		50	50	
<b>Subtotal (361) Twp Sales/Charges for Svcs:</b>	<b>14,550</b>	<b>13,035</b>	<b>14,284</b>	<b>98.17%</b>	<b>14,700</b>	<b>416</b>	<b>2.91%</b>

**General Fund  
Revenue**

	2014 Budget	Yr To Date 10/31/13	Estimate 12/31/14	Percentage of Budget Rec'd	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(362) Protective Inspection Fees</b>							
01-362-400	-	450	1,500	0.00%	1,500	0	0.00%
01-362-410	85,000	19,458	25,000	29.41%	30,000	5,000	20.00%
01-362-420	100,000	38,778	45,000	45.00%	75,000	30,000	66.67%
01-362-421	-	1,550	2,500	0.00%	2,500	0	0.00%
01-362-422	50,000	5,730	6,300	0.00%	6,500	200	3.17%
01-362-423	6,000	1,615	2,000	33.33%	2,500	500	25.00%
01-362-425	5,000	-	800	16.00%	1,000	200	25.00%
01-362-430	6,000	2,136	4,500	75.00%	4,000	(500)	-11.11%
01-362-450	300	-	150	0.00%	3,000	2,850	1900.00%
01-362-451	13,500	11,595	13,000	96.30%	13,500	500	3.85%
01-362-452	10,000	14,156	15,000	0.00%	15,000	0	0.00%
01-362-453	1,350	2,665	3,500	0.00%	3,500	0	0.00%
01-362-454	13,755	6,852	7,500	0.00%	7,500	0	0.00%
01-362-455	2,500	2,657	3,000	0.00%	3,000	0	0.00%
01-362-460	5,000	741	1,000	20.00%	2,000	1,000	100.00%
01-362-461	1,500	-	350	23.33%	1,500	1,150	328.57%
01-362-462	3,000	247	500	16.67%	1,000	500	100.00%
01-362-463	1,000	-	-	0.00%	1,000	1,000	0.00%
01-362-464	450	100	200	44.44%	400	200	100.00%
01-362-465	5,000	1,779	2,000	40.00%	2,500	500	25.00%
01-362-466	1,000	451	1,000	100.00%	750	(250)	-25.00%
01-362-470	1,500	2,404	2,500	166.67%	1,500	(1,000)	-40.00%
01-362-475	250	940	1,000	0.00%	1,000	0	0.00%
01-362-480	2,000	510	600	30.00%	2,000	1,400	233.33%
01-362-481	2,000	1,530	1,600	0.00%	2,000	400	25.00%
01-362-490	1,000	2,488	2,500	250.00%	1,500	(1,000)	-40.00%
<b>Subtotal (362) Protective Insp. Fees:</b>	<b>317,105</b>	<b>118,832</b>	<b>143,000</b>	<b>45.10%</b>	<b>185,650</b>	<b>42,650</b>	<b>29.83%</b>
<b>(367) Recreation Program Fees</b>							
01-367-200	3,500	6,239	6,400	182.86%	3,500	(2,900)	-45.31%
01-367-250	300	210	210	70.00%	300	90	42.86%
01-367-300	600	675	675	112.50%	600	(75)	-11.11%
<b>Subtotal (367) Recreation Program Fees:</b>	<b>4,400</b>	<b>7,124</b>	<b>7,285</b>	<b>165.57%</b>	<b>4,400</b>	<b>(2,885)</b>	<b>-39.60%</b>
<b>(387) Contribution/Donation/Pvt Source</b>							
01-387-100	150	-	-	0.00%	-	0	0.00%
01-387-160	-	-	-	0.00%	-	0	0.00%
01-387-200	-	-	-	0.00%	-	0	0.00%
<b>Subtotal (387) Contributions/Etc:</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0</b>	<b>0.00%</b>
<b>(391) Proceeds of Fixed Asset Sales</b>							

**General Fund  
Revenue**

	2014 Budget	Yr To Date 10/31/13	Estimate 12/31/14	Percentage of Budget Rec'd	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
01-391-100 Sale of an Asset	0	500	500	0.00%	35,000		0.00%
01-391-300 Insurance Co Claim Payment	0	6,692	6,692	0.00%	-	34,500	0.00%
<b>Subtotal (391) Proceeds of Fixed Asset Sales:</b>	<b>0</b>	<b>7,192</b>	<b>7,192</b>	<b>0.00%</b>	<b>35,000</b>	<b>27,808</b>	<b>0.00%</b>
<b><u>(392) Interfund Operating Transfers</u></b>							
01-392-364 Transfer from Refuse Fund	420,700	-	420,700	100.00%	440,000	19,300	4.59%
<b>Subtotal (392) Interfund Transfers</b>	<b>420,700</b>	<b>-</b>	<b>420,700</b>	<b>100.00%</b>	<b>440,000</b>	<b>19,300</b>	<b>4.59%</b>
<b><u>(395) Refunds &amp; Reimbursements</u></b>							
01-395-100 Miscellaneous Refunds	500	6,355	6,355	1271.00%	1,500	(4,855)	-76.40%
01-395-200 Misc Reimbursements	5,000	11,242	11,242	224.84%	8,000	(3,242)	-28.84%
01-395-201 Administrative Fee	250	-	-	0.00%	250	250	0.00%
01-395-210 Reimbursement/Newsletter/AJB	2,500	3,314	3,314	132.56%	10,000	6,686	201.75%
01-395-220 Reimbursement/AmericanTower	12,500	7,929	9,462	75.69%	12,500	3,038	32.11%
01-395-230 Reimbursement/Joint Ownership	10,000	-	23,860	238.60%	20,000	(3,860)	-16.18%
01-395-235 TelventSateliteSvc-E.Goshen	1,700	1,742	1,742	102.47%	1,800	58	3.33%
01-395-240 Reimburse/WEGO Maintenance	250	-	250	100.00%	250	0	0.00%
01-395-250 Reimbursed RE Taxes	10,500	5,614	10,593	100.88%	10,600	7	0.07%
01-395-255 Reimbursement-Escrow Release	-	15,718	15,718		-	(15,718)	-100.00%
01-395-257 Reimbursement - WEGO Bldg Ins.	-	8,260	8,260		8,400	140	1.69%
01-395-xxx Healthcare Assessment Reimburse	-	-	-	0.00%	6,000	6,000	0.00%
01-395-xxx Bamboo Removal Reimbursement	-	-	-	0.00%	4,000	4,000	0.00%
01-395-420 Commercial 3rd Party Reimburse	-	750	750		-	(750)	-100.00%
01-395-700 Developers Reimbursements	110,000	222,759	230,000	209.09%	200,000	(30,000)	-13.04%
<b>Subtotal (395) Refunds/ Reimbursements</b>	<b>153,200</b>	<b>283,681</b>	<b>321,545</b>	<b>209.89%</b>	<b>283,300</b>	<b>(38,245)</b>	<b>-11.89%</b>
<b>Total General Fund Revenue:</b>	<b>6,606,946</b>	<b>5,745,982</b>	<b>6,857,772</b>	<b>103.80%</b>	<b>6,975,915</b>	<b>118,143</b>	<b>1.72%</b>

**General Fund  
Expenditures**

	2014 Budget	Yr To Date 10/31/14	Estimate 12/31/14	% of Budget Used	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 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	4,243	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- M.DiDomenico	500	333	400	0.00%	500	100	25.00%
01-400-330 IPAD- C. DeWolf	500	300	400	0.00%	500	100	25.00%
01-400-340 IPAD- T. Haws	500	300	400	0.00%	500	100	25.00%
<b>Subtotal (400) Legislative Body:</b>	<b>16,300</b>	<b>12,488</b>	<b>16,000</b>	<b>98.16%</b>	<b>16,300</b>	<b>300</b>	<b>1.88%</b>
<b>(402) Financial Administration</b>							
01-402-311 Auditing Service	13,500	13,271	13,271	98.30%	13,500	229	1.73%
<b>Subtotal (402) Financial Admin:</b>	<b>13,500</b>	<b>13,271</b>	<b>13,271</b>	<b>98.30%</b>	<b>13,500</b>	<b>229</b>	<b>1.73%</b>
<b>(403) Tax Collection</b>							
01-403-000 Tax Collection	200	199	200	100.00%	250	50	25.00%
01-403-210 Office Supplies-Tax Dept	1,000	0	584	58.40%	1,000	416	71.23%
01-403-305 Tax Collection Committee Budget	498	498	498	100.00%	384	(114)	-22.98%
01-403-310 EIT Tax Commission	32,000	24,108	30,300	94.69%	32,000	1,700	5.61%
01-403-315 EIT/LST Advanced Costs	1,500	942	1,500	100.00%	1,500	0	0.00%
01-403-320 LST Tax Commission	1,750	1,524	1,700	97.14%	1,750	50	2.94%
01-403-325 Postage -Tax Dept	1,600	1,628	1,628	101.75%	1,800	172	10.57%
01-403-342 Tax Bills Processing/Printing	450	390	390	86.67%	450	60	15.38%
<b>Subtotal for (403) Tax Collection:</b>	<b>38,998</b>	<b>29,288</b>	<b>36,800</b>	<b>94.36%</b>	<b>39,134</b>	<b>2,334</b>	<b>6.34%</b>
<b>(404) Legal Services</b>							
01-404-310 Solicitor	85,000	78,408	86,000	101.18%	85,000	(1,000)	-1.16%
01-404-320 Misc Legal Services	10,000	14,463	20,000	200.00%	10,000	(10,000)	-50.00%
01-404-400 Legal Fees Due from Developer	25,000	34,771	18,000	72.00%	30,000	12,000	66.67%
<b>Subtotal for (404) Legal Services:</b>	<b>120,000</b>	<b>127,642</b>	<b>124,000</b>	<b>103.33%</b>	<b>125,000</b>	<b>1,000</b>	<b>0.81%</b>
<b>(406) General Government Admin</b>							
01-406-000 General Gov Administration	500	284	469	93.77%	500	31	6.64%
01-406-050 Drug Testing	500	275	450	90.00%	500	50	11.11%
01-406-210 Office Supplies - Admin	6,000	5,339	5,800	96.67%	6,000	200	3.45%
01-406-230 Office Postage	3,000	4,633	5,600	186.67%	5,000	(600)	-10.71%
01-406-240 General Operating Expenses	5,500	3,106	3,500	63.64%	5,500	2,000	57.14%
01-406-260 Minor Equipment	6,000	15,283	16,000	266.67%	6,000	(10,000)	-62.50%
01-406-320 Communication/Tele-Wireless	7,500	5,204	6,980	93.07%	7,500	520	7.45%
01-406-330 Mileage/Tolls	300	395	395	131.57%	400	5	1.34%
01-406-340 Newsletter	4,000	5,479	7,230	180.75%	20,000	12,770	176.63%
01-406-341 Advertising	4,500	2,841	3,800	84.44%	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	1,000	3,290	3,600	360.00%	4,000	400	11.11%
01-406-370 Equipment Repair/Maintenance	2,000	1,411	1,850	92.50%	2,000	150	8.11%
01-406-380 Equipment Rental	1,600	882	1,275	79.69%	1,500	225	17.65%
01-406-420 Membership/Dues/Subscriptions	6,000	4,380	5,100	85.00%	6,000	900	17.65%
01-406-460 Training & Information	3,500	3,203	3,500	100.00%	4,000	500	14.29%
01-406-510 Honorarium & Gifts	2,500	5,440	5,500	220.00%	2,500	(3,000)	-54.55%
<b>Subtotal for (406) General Gov't Admin:</b>	<b>54,600</b>	<b>61,445</b>	<b>71,199</b>	<b>130.40%</b>	<b>76,100</b>	<b>4,901</b>	<b>6.88%</b>

**General Fund  
Expenditures**

	2014 Budget	Yr To Date 10/31/14	Estimate 12/31/14	% of Budget Used	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(407) IT - Networking Services</b>							
01-407-215 Computer Hardware Svc/Supply	20,000	9,850	16,625	83.13%	27,000	10,375	62.41%
01-407-218 docStar Filing System	9,000	5,324	8,000	88.89%	26,000	18,000	225.00%
01-407-220 Enterprise Software Maintenance	18,000	7,993	15,000	83.33%	15,000	0	0.00%
01-407-221 Regional GIS/GeoPlan	4,000	0	3,600	90.00%	4,000	400	11.11%
01-407-325 Garage Computer Services	750	456	550	73.33%	750	200	36.36%
01-407-330 Garage IPAD	750	310	360	0.00%	400	40	11.11%
01-407-400 Web Site Design	0	0	0	0.00%	0	0	0.00%
01-407-480 Internet Fees	3,500	1,489	2,450	70.00%	3,500	1,050	42.86%
01-407-600 On-Lot Mgmt - Computer Services	3,500	1,848	2,500	71.43%	2,500	0	0.00%
01-407-610 On-Lot Mgmt - Software Engr Program	10,000	10,868	12,500	125.00%	3,000	(9,500)	-76.00%
<b>Subtotal for (407) IT - Networking Services</b>	<b>69,500</b>	<b>38,136</b>	<b>61,585</b>	<b>88.61%</b>	<b>82,150</b>	<b>20,565</b>	<b>33.39%</b>
<b>(408) Engineering</b>							
01-408-313 Engineering Services	45,000	37,611	45,000	100.00%	45,000	0	0.00%
01-408-314 Special Engineering Services	25,000	34,255	36,000	144.00%	25,000	(11,000)	-30.56%
01-408-315 Engineering-Road Program	65,000	39,448	80,000	123.08%	40,000	(40,000)	-50.00%
01-408-316 Inspection Services	10,000	835	4,500	45.00%	5,000	500	11.11%
01-408-317 Dunvegan Rd Culvert Repl	25,000	17,056	17,338	0.00%	8,920	(8,418)	-48.55%
01-408-318 Oakbourne Road Bridge Study	0	0	0	0.00%	20,000	100.00%	100.00%
01-408-320 Traffic Engineering - Study	2,500	3,397	4,500	180.00%	10,000	5,500	122.22%
01-408-400 Engr Svc Due from Developer	65,000	138,225	145,000	223.08%	140,000	(5,000)	-3.45%
01-408-410 Engr. Insp Svc Due from Dev	20,000	18,980	22,000	110.00%	25,000	3,000	13.64%
01-408-600 OnLot Program Development/URS	25,000	29,509	30,000	120.00%	10,000	(20,000)	-66.67%
<b>Subtotal for (408) Engineering:</b>	<b>282,500</b>	<b>319,314</b>	<b>384,338</b>	<b>136.05%</b>	<b>328,920</b>	<b>(55,418)</b>	<b>-14.42%</b>
<b>(409) General Government Buildings</b>							
01-409-250 Repairs/ Maintenance Supplies	1,000	1,942	2,000	200.00%	2,000	0	0.00%
01-409-361 Utilities - Admin	14,500	9,489	12,778	88.12%	14,500	1,722	13.48%
01-409-366 Water/Supplies- Admin	450	467	550	122.22%	550	0	0.00%
01-409-370 Repair/Maintenance Svcs	3,700	3,411	3,450	93.24%	3,700	250	7.25%
01-409-420 Administration Building Exp	5,000	2,834	3,600	72.00%	5,000	1,400	38.89%
01-409-430 Township Garage Exp	7,000	5,117	6,850	97.86%	7,500	650	9.49%
01-409-431 PW Garage Utilities	18,000	14,418	18,500	102.78%	18,500	0	0.00%
01-409-440 Oakbourne Mansion Exp	32,000	17,214	20,000	62.50%	38,500	18,500	92.50%
01-409-445 Gatehouse at Oakbourne	3,000	1,598	1,800	60.00%	2,000	200	11.11%
01-409-740 Capital Purchase - Gen Govt (Escape)	0	21,541	21,541	0.00%	0	(21,541)	-100.00%
01-409-750 Capital Purchase-Minor Equipment	2,500	0	1,500	0.00%	2,500	1,000	
<b>Subtotal for (409) General Gov't Bldgs:</b>	<b>87,150</b>	<b>78,030</b>	<b>92,569</b>	<b>106.22%</b>	<b>94,750</b>	<b>2,181</b>	<b>2.36%</b>
<b>(410) Public Safety - Police</b>							
01-410-010 Police Department - Budget	2,504,000	2,242,505	2,414,819	96.44%	2,415,458	639	0.03%
01-410-020 Police Department - RFP	25,000	23,500	25,000	100.00%	0	(25,000)	-100.00%
01-410-030 Police - Misc Expenses	0	27,490	27,490		14,998	(12,493)	-45.44%
01-410-200 Police Building Property Insurance	8,400	8,260	8,260	98.33%	8,400	140	1.69%
01-410-610 Police Capital Reserve Account	7,500	7,500	7,500	100.00%	7,700	200	2.67%
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	147,600	123,000	147,600	100.00%	146,420	(1,180)	-0.80%
<b>Subtotal (410) Public Safety - Police:</b>	<b>2,872,500</b>	<b>2,582,255</b>	<b>2,810,669</b>	<b>97.85%</b>	<b>2,772,975</b>	<b>(37,694)</b>	<b>-1.34%</b>

**General Fund  
Expenditures**

	2014 Budget	Yr To Date 10/31/14	Estimate 12/31/14	% of Budget Used	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(411) Public Safety - Fire</b>							
01-411-100	1,000	232	512	0.00%	0	(512)	-100.00%
01-411-240	500	165	250	0.00%	1,500	1,250	0.00%
01-411-360	69,000	56,205	67,446	97.75%	70,000	2,554	3.79%
01-411-370	800	699	700	87.50%	750	50	7.14%
01-411-450	4,000	4,105	4,105	102.63%	4,300	195	4.75%
01-411-531	119,650	59,825	119,650	100.00%	119,650	0	0.00%
01-411-532	79,000	0	79,000	100.00%	82,000	3,000	3.80%
01-411-533	10,000	10,610	10,610	106.10%	11,500	890	8.39%
01-411-535	105,000	100,115	101,979	97.12%	105,000	3,021	2.96%
<b>Subtotal (411) Public Safety -Fire:</b>	<b>388,950</b>	<b>231,955</b>	<b>384,252</b>	<b>98.79%</b>	<b>394,700</b>	<b>10,448</b>	<b>2.72%</b>
<b>(413) Building &amp; Code Enforcement</b>							
01-413-200	50,000	12,651	15,000	30.00%	20,000	5,000	33.33%
01-413-240	750	0	0	0.00%	2,500	2,500	100.00%
01-413-250	120,000	34,303	40,000	33.33%	45,000	5,000	12.50%
01-413-255	1,000	220	1,000	100.00%	1,000	0	0.00%
01-413-370	0	664	1,500		0	(1,500)	-100.00%
01-413-400	150,000	44,069	50,000	33.33%	50,000	0	0.00%
01-413-451	13,500	10,500	12,000	88.89%	13,500	1,500	12.50%
01-413-452	11,000	11,721	13,000	118.18%	11,000	(2,000)	-15.38%
01-413-900	500	624	800	160.00%	800	0	0.00%
<b>Subtotal (413) Building &amp; Code Enforcement:</b>	<b>346,750</b>	<b>114,753</b>	<b>133,300</b>	<b>38.44%</b>	<b>143,800</b>	<b>10,500</b>	<b>7.88%</b>
<b>(414) Planning and Zoning</b>							
01-414-100	1,000	0	1,000	100.00%	1,500	0	0.00%
01-414-240	3,500	8,409	9,000	257.14%	6,000	(3,000)	-33.33%
01-414-313	15,000	28,922	30,000	200.00%	15,000	(15,000)	-50.00%
01-414-400	2,000	36,038	40,000	2000.00%	5,000	(35,000)	-87.50%
01-414-461	1,500	8,458	9,500	633.33%	3,000	(6,500)	-68.42%
01-414-462	15,000	6,505	9,000	60.00%	10,000	1,000	11.11%
01-414-463	30,000	0	0	0.00%	35,000	35,000	100.00%
01-414-465	4,000	1,588	4,000	100.00%	4,000	0	0.00%
<b>Subtotal (414) Planning and Zoning:</b>	<b>72,000</b>	<b>89,921</b>	<b>102,500</b>	<b>142.36%</b>	<b>79,500</b>	<b>(23,000)</b>	<b>-22.44%</b>
<b>(415) Emergency Management</b>							
01-415-310	150	0	30	20.00%	150	120	400.00%
01-415-320	150	0	150	100.00%	150	0	0.00%
01-415-330	250	0	250	100.00%	250	0	0.00%
<b>Subtotal (415) Emergency Management:</b>	<b>550</b>	<b>0</b>	<b>430</b>	<b>78.18%</b>	<b>550</b>	<b>120</b>	<b>27.91%</b>

**General Fund  
Expenditures**

	2014 Budget	Yr To Date 10/31/14	Estimate 12/31/14	% of Budget Used	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(419) Public Safety - Other</b>							
01-419-100	2,100	0	2,100	100.00%	1,500	(600)	-28.57%
01-419-150	0	0	0		4,200	4,200	100.00%
01-419-200	450	1,550	2,000	444.44%	2,500	500	25.00%
01-419-300	250	340	375	150.00%	400	25	6.67%
<b>Subtotal (419) Public Safety - Other:</b>	<b>2,800</b>	<b>1,890</b>	<b>4,475</b>	<b>159.82%</b>	<b>8,600</b>	<b>4,125</b>	<b>92.18%</b>
<b>(430) Public Works Department</b>							
01-430-210	500	200	375	75.00%	500	125	33.33%
01-430-220	4,500	3,647	4,560	101.33%	4,500	(60)	-1.32%
01-430-240	500	25	400	80.00%	500	100	25.00%
01-430-241	1,750	1,450	1,750	100.00%	1,750	0	0.00%
01-430-250	3,500	1,579	3,500	100.00%	3,500	0	0.00%
01-430-251	1,400	1,560	1,600	114.29%	1,500	(100)	-6.25%
01-430-260	2,000	3,397	3,500	175.00%	2,500	(1,000)	-28.57%
01-430-300	15,000	28,288	30,000	200.00%	20,000	(10,000)	-33.33%
01-430-330	19,000	10,248	18,600	97.89%	19,000	400	2.15%
01-430-370	700	0	700	100.00%	700	0	0.00%
01-430-371	800	0	650	81.25%	800	150	23.08%
<b>Subtotal (430) Public Works Department:</b>	<b>49,650</b>	<b>50,394</b>	<b>65,635</b>	<b>132.20%</b>	<b>55,250</b>	<b>(10,385)</b>	<b>-15.82%</b>
<b>(432) Winter Maintenance</b>							
01-432-180	15,000	23,498	26,000	173.33%	15,000	(11,000)	-42.31%
01-432-200	52,000	76,235	83,000	159.62%	55,000	(28,000)	-33.73%
01-432-250	60,000	96,024	109,050	181.75%	75,000	(34,050)	-31.22%
01-432-300	2,000	3,718	4,000	200.00%	4,000	0	0.00%
<b>Subtotal (432) Winter Maintenance:</b>	<b>129,000</b>	<b>199,475</b>	<b>222,050</b>	<b>172.13%</b>	<b>149,000</b>	<b>(73,050)</b>	<b>-32.90%</b>
<b>(433) Traffic Control</b>							
01-433-301	25,000	23,684	24,800	99.20%	28,000	3,200	12.90%
01-433-305	500	1,011	1,200	240.00%	1,000	(200)	-16.67%
01-433-360	6,000	3,819	5,500	91.67%	6,000	500	9.09%
01-433-370	18,000	10,971	13,500	75.00%	18,000	4,500	33.33%
01-433-450	2,750	0	2,750	100.00%	2,750	0	0.00%
<b>Subtotal (433) Traffic Control:</b>	<b>52,250</b>	<b>39,486</b>	<b>47,750</b>	<b>91.39%</b>	<b>55,750</b>	<b>8,000</b>	<b>16.75%</b>
<b>(434) Street Lighting</b>							
01-434-360	1,500	1,148	1,400	93.33%	1,500	100	7.14%
<b>Subtotal (434) Street Lighting:</b>	<b>1,500</b>	<b>1,148</b>	<b>1,400</b>	<b>93.33%</b>	<b>1,500</b>	<b>100</b>	<b>7.14%</b>

**General Fund  
Expenditures**

	2014 Budget	Yr To Date 10/31/14	Estimate 12/31/14	% of Budget Used	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(436) Storm Sewers and Drains</b>							
01-436-000 Storm Sewers & Drains	1,500	600	900	0.00%	1,500	600	66.67%
01-436-400 Televis Svcs-Storm Drains	1,000	0	1,250	0.00%	1,000	(250)	-20.00%
01-436-450 Drainage	10,000	2,948	3,500	35.00%	10,000	6,500	185.71%
01-436-455 Thorne Drive Detention Basin	0	0	0	0.00%	15,000	15,000	100.00%
01-436-460 Dunvegan Culvert Repair	0	0	0	0.00%	95,500	95,500	100.00%
01-456-465 Little Shiloh Road Emergency Repair	0	15,790	15,790		0	(15,790)	-100.00%
01-436-470 Green Lane Emergency Repair	0	44,580	44,580		0	(44,580)	-100.00%
<b>Subtotal (436) Drainage:</b>	<b>12,500</b>	<b>63,918</b>	<b>66,020</b>	<b>528.16%</b>	<b>123,000</b>	<b>56,980</b>	<b>86.31%</b>
<b>(437) Tools &amp; Machinery</b>							
01-437-370 Tool/Machinery - Maint/Repair	1,000	0	0	0.00%	1,000	1,000	100.00%
01-437-700 Capital Purchases - PW 2014 Vehicle	80,000	41,569	80,000	0.00%	0	(80,000)	-100.00%
01-437-725 Backhoe Expenses	3,500	4,262	4,500	128.57%	4,000	(500)	-11.11%
01-437-735 2015 International Plow Truck	0	0	0	0.00%	130,000	130,000	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%	5,000	5,000	100.00%
<b>Subtotal (437) Tools &amp; Machinery:</b>	<b>110,262</b>	<b>71,593</b>	<b>110,262</b>	<b>100.00%</b>	<b>165,762</b>	<b>55,500</b>	<b>50.33%</b>
<b>(438) Road &amp; Bridge Maintenance</b>							
01-438-250 Highway Material - Public Work	2,500	3,174	3,300	132.00%	3,500	200	6.06%
01-438-251 Road Repair - Public Works	1,500	190	250	16.67%	1,500	1,250	500.00%
01-438-270 Oakbourne Bridge Beam Repair	0	0	0	0.00%	7,500	7,500	0.00%
01-438-380 Rental Equipment - Public Work	500	0	0	0.00%	500	500	100.00%
01-438-450 Contracted Svc/Roadside Mowing	5,000	2,973	5,000	100.00%	5,000	0	0.00%
01-438-451 PA One Call System	1,000	826	850	85.00%	1,000	150	17.65%
01-438-452 Satellite Subscription Service	3,400	3,483	3,632	106.83%	3,600	(32)	-0.89%
01-438-459 Roadside Maintenance/Bamboo Removal	0	6,250	6,250		0	(6,250)	-100.00%
<b>Subtotal (438) Rd &amp; Bridge Maintenance:</b>	<b>13,900</b>	<b>16,895</b>	<b>19,282</b>	<b>138.72%</b>	<b>22,600</b>	<b>3,318</b>	<b>17.21%</b>
<b>(439) Highway Construction</b>							
01-439-100 Street Construction	500,000	323,982	363,678	72.74%	665,000	301,322	82.85%
<b>Subtotal (439) Highway Construction:</b>	<b>500,000</b>	<b>323,982</b>	<b>363,678</b>	<b>72.74%</b>	<b>665,000</b>	<b>301,322</b>	<b>82.85%</b>
<b>(446) Stormwater Management/MS4 Requirements</b>							
01-446-100 TMDL Plan Strategy	5,000	0	500	10.00%	5,000	4,500	900.00%
<b>Subtotal (446) Stormwater Management</b>	<b>5,000</b>	<b>0</b>	<b>500</b>	<b>10.00%</b>	<b>5,000</b>	<b>4,500</b>	<b>900.00%</b>
<b>(450) Historical Commission</b>							
01-450-000 Historical Commission Expenses	0	85	85		500	415	488.24%
<b>Subtotal (450) Historical Commission</b>	<b>0</b>	<b>85</b>	<b>85</b>		<b>500</b>	<b>415</b>	<b>488.24%</b>
<b>(451) Cultural &amp; Recreation Administration</b>							
01-451-000 Park & Recreation Commission	3,000	11,729	12,000	400.00%	3,000	(9,000)	-75.00%
01-451-010 Oakbourne Mansion Commission	2,000	0	0	0.00%	2,000	2,000	0.00%
01-451-020 Special Tourism Mktg Initiative	6,500	6,326	6,500	100.00%	6,500	0	0.00%
<b>Subtotal (451) Park &amp; Recreation:</b>	<b>11,500</b>	<b>18,056</b>	<b>18,500</b>	<b>160.87%</b>	<b>11,500</b>	<b>(7,000)</b>	<b>-37.84%</b>

**General Fund  
Expenditures**

	2014 Budget	Yr To Date 10/31/14	Estimate 12/31/14	% of Budget Used	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(454) Township Parks</b>							
01-454-240 General Park Expense	1,500	0	1,100	73.33%	4,700	3,600	327.27%
01-454-250 Park Supplies	1,500	2,704	3,000	200.00%	1,500	(1,500)	-50.00%
01-454-251 Special Park Projects	1,200	0	0	0.00%	1,000	1,000	100.00%
01-454-260 Park Tool & Equip Purchase	250	446	450	180.00%	500	50	11.11%
01-454-370 Park Equip Repair & Operat	800	2,889	3,000	375.00%	3,000	0	0.00%
01-454-380 Equipment Rental	3,500	1,716	3,000	85.71%	3,000	0	
01-454-450 Parks - Lawn Maint.Contract	28,000	19,830	25,148	89.81%	28,000	2,852	11.34%
01-454-600 Community Garden - Shared Cost	500	479	479	95.80%	500	21	4.38%
<b>Subtotal (454) Township Parks:</b>	<b>37,250</b>	<b>28,065</b>	<b>36,177</b>	<b>97.12%</b>	<b>42,200</b>	<b>6,023</b>	<b>16.65%</b>
<b>(456) Libraries</b>							
01-456-000 Libraries	0		0	0.00%	5,500	5,500	100.00%
<b>Subtotal (456) Libraries:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>5,500</b>	<b>5,500</b>	<b>100.00%</b>
<b>(458) Senior Citizens' Center</b>							
01-458-000 Senior Center	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	16,975	18,000	90.00%	20,000	2,000	11.11%
01-461-100 Open Space Preservation/Master Park	0	708	1,000		10,000	9,000	900.00%
01-461-130 Land Use Planning (PECO Grant)	10,200	1,685	1,685	16.52%	0	(1,685)	-100.00%
01-461-230 Vision Partnership-Open Space	21,200	5,016	5,016	23.66%	0	(5,016)	-100.00%
01-461-330 Act 13 -Tyson Park Project	500	0	0	0.00%	111,250	111,250	100.00%
<b>Subtotal (461) Conservation of Natural Resources</b>	<b>51,900</b>	<b>24,385</b>	<b>25,701</b>	<b>49.52%</b>	<b>141,250</b>	<b>115,549</b>	<b>449.59%</b>
<b>(462) Community Develop Housing</b>							
01-462-000 Community Development	500	525	525	0.00%	600	75	14.29%
<b>Subtotal (462) Community Development:</b>	<b>500</b>	<b>525</b>	<b>525</b>	<b>0.00%</b>	<b>600</b>	<b>75</b>	<b>14.29%</b>
<b>(480) Miscellaneous</b>							
01-480-000 Miscellaneous Expenditures	500	0	0	0.00%	500	500	100.00%
01-480-002 Finance Charge (Credit Card)	50	0	27	54.00%	50	23	85.19%
01-480-100 Bank charges	150	202	250	0.00%	150	(100)	-40.00%
<b>Subtotal (480) Miscellaneous:</b>	<b>700</b>	<b>202</b>	<b>277</b>	<b>39.57%</b>	<b>700</b>	<b>423</b>	<b>152.71%</b>
<b>(483) Police Pension Contribution/State Aid</b>							
01-483-100 Police Pension/State Aid	90,000	91,507	91,507	101.67%	90,000	(1,507)	-1.65%
<b>Subtotal (483) Police Pension:</b>	<b>90,000</b>	<b>91,507</b>	<b>91,507</b>	<b>101.67%</b>	<b>90,000</b>	<b>(1,507)</b>	<b>-1.65%</b>
<b>(484) Workers Compensation Insurance</b>							
01-484-354 Workers Compensation Insurance	23,000	17,642	20,804	90.45%	23,000	2,197	10.56%
<b>Subtotal (484) Workers Comp Insurance:</b>	<b>23,000</b>	<b>17,642</b>	<b>20,804</b>	<b>90.45%</b>	<b>23,000</b>	<b>2,197</b>	<b>10.56%</b>

**General Fund  
Expenditures**

	2014 Budget	Yr To Date 10/31/14	Estimate 12/31/14	% of Budget Used	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(486) Insurance and Benefits</b>							
01-486-100 General Liability Insurance	22,500	22,286	22,286	99.05%	23,000	714	3.20%
01-486-200 Admin Bldg Property Insurance	4,000	3,177	3,177	79.43%	4,000	823	25.90%
01-486-210 PW Garage Property Ins	3,900	3,344	3,344	85.74%	3,500	156	4.67%
01-486-220 Mansion/Park Property Ins	8,000	8,696	8,696	108.70%	9,000	304	3.50%
01-486-230 Traffic Signal Property Ins	2,200	1,961	1,961	89.14%	2,200	239	12.19%
01-486-240 Contractor Equip/Debris Remove	1,500	687	1,417	94.49%	1,500	83	5.83%
01-486-250 Auto Physical Damage Property	3,500	3,542	3,542	101.20%	4,000	458	12.93%
01-486-300 Automobile Liability Insurance	5,500	5,361	5,361	97.47%	8,500	3,139	58.55%
01-486-310 Auto Ins Claim Deductible	0	0	0	0.00%	0	0	100.00%
01-486-320 Property Ins Claim/Deductible	0	800	800	0.00%	0	(800)	-100.00%
01-486-400 Public Officials Liability	6,900	9,212	9,212	133.51%	9,300	88	0.96%
01-486-401 Bonds-Treasurer's/Other	2,000	3,453	3,453	172.65%	2,000	(1,453)	-42.08%
<b>Subtotal (486) Insurance &amp; Benefits:</b>	<b>60,000</b>	<b>62,519</b>	<b>63,249</b>	<b>105.42%</b>	<b>67,000</b>	<b>3,751</b>	<b>5.93%</b>
<b>(487) Employee Benefits</b>							
01-401-100 General Fund Payroll	577,097	453,012	577,097	100.00%	591,524	14,427	2.50%
01-430-115 Public Works Seasonal Payroll	15,000	35,989	40,000	266.67%	30,000	(10,000)	-25.00%
01-430-180 Public Works Overtime	10,000	5,130	6,500	65.00%	10,000	3,500	53.85%
01-400-1xx Payroll Taxes	50,189	39,147	44,150	87.97%	55,000	10,850	24.57%
01-487-153 Insurance (Life,AD&D,LTD,STD)	13,000	9,905	12,061	92.78%	13,000	939	7.79%
01-487-154 Dental Insurance (Empl)	5,000	1,737	4,384	87.68%	5,000	616	14.05%
01-487-155 Vision Reimbursement	4,000	1,110	3,246	81.15%	7,000	3,754	115.65%
01-487-156 Health/Hospital Insurance	95,000	75,564	89,960	94.70%	115,000	25,040	27.83%
01-487-157 Healthcare Reimbursement	19,000	13,655	19,000	100.00%	27,000	8,000	42.11%
01-487-158 HCA Plan Fees	1,050	1,001	1,050	100.00%	1,200	150	14.29%
01-487-160 Employer Contribution to Pension	37,000	43,826	43,826	0.00%	45,000	1,174	2.68%
<b>Subtotal (487) Employee Benefits:</b>	<b>826,336</b>	<b>680,076</b>	<b>841,274</b>	<b>101.81%</b>	<b>899,724</b>	<b>58,450</b>	<b>6.95%</b>
<b>(491) Refunds of Prior Year Revenues</b>							
01-491-000 Refund/Reimburse Prior Revenue	100	0	0	0.00%	100	100	100.00%
01-491-013 Reimbursable Tax Payments	10,000	10,049	10,049	100.49%	11,000	951	9.46%
01-491-100 Miscellaneous Reimbursement	5,000	7,215	7,471	0.00%	7,500	29	0.39%
<b>Subtotal (491) Refunds of Prior Yr Revenues:</b>	<b>15,100</b>	<b>17,265</b>	<b>17,520</b>	<b>116.03%</b>	<b>18,600</b>	<b>1,080</b>	<b>6.16%</b>
<b>(492) Interfund Operating Transfers</b>							
01-492-010 Transfer to GF Refuse Account	0	0			0		
01-492-020 Transfer to Capital Projects	0	0		0.00%	0	0	0.00%
01-492-030 Transfer to Capital Reserve/WEGO					Police (410)		
01-492-035 Transfer to Cap Future Reserve	20,000		20,000	100.00%	20,000	0	0.00%
01-492-200 Transfer to Debt Svc/ WEGO 04					Police (410)		
01-492-300 Transfer to Debt Svc /Series 2011	114,000	95,000	114,000	0.00%	116,500	2,500	2.19%
01-492-400 Transfer to Capital Repl Reserve	175,000		175,000	0.00%	120,000	(55,000)	-31.43%
<b>Subtotal (492) Interfund Operating Transfers:</b>	<b>309,000</b>	<b>95,000</b>	<b>309,000</b>	<b>100.00%</b>	<b>256,500</b>	<b>(52,500)</b>	<b>-16.99%</b>
<b>Total General Fund Expenditures</b>	<b>6,665,446</b>	<b>5,502,520</b>	<b>6,555,999</b>	<b>98.36%</b>	<b>6,975,915</b>	<b>419,916</b>	<b>6.41%</b>
<b>Total GENERAL FUND Revenues:</b>	<b>6,606,946</b>	<b>5,745,982</b>	<b>6,857,772</b>	<b>103.80%</b>	<b>6,975,915</b>	<b>118,143</b>	<b>1.72%</b>
<b>Total GENERAL FUND Expenditures:</b>	<b>6,606,946</b>	<b>5,502,520</b>	<b>6,555,999</b>	<b>99.23%</b>	<b>6,975,915</b>	<b>419,916</b>	<b>6.41%</b>
<b>Total GENERAL FUND Balance</b>	<b>0</b>	<b>243,462</b>	<b>301,773</b>				

**Refuse Fund  
Revenue**

	2014 Budget	Yr To Date 10/31/14	Estimate 12/31/14	% of Budget Rec'd	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b><u>(355) State Shared Revenues</u></b>							
1 01-355-020 DER Grant - Recycling	17,000	13,931	13,931	82%	15,000	1,069	7.67%
<b>Subtotal State Revenue</b>	<b>17,000</b>	<b>13,931</b>	<b>13,931</b>	<b>82%</b>	<b>15,000</b>	<b>1,069</b>	<b>7.67%</b>
<b><u>(361) Sales</u></b>							
1 01-361-551 Sales - Leaf Bags	1,200	474	474	40%	0	(474)	-100.00%
<b>Subtotal Sales</b>	<b>1,200</b>	<b>474</b>	<b>474</b>	<b>40%</b>	<b>0</b>	<b>(474)</b>	<b>-100.00%</b>
<b><u>(395) Reimbursements</u></b>							
1 01-395-205 Hazard Waste Reimburse	2,000	1,896	1,869	93%	2,000	131	7.03%
<b>Subtotal Reimbursements</b>	<b>2,000</b>	<b>1,896</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	900,144	1,046,750	100%	1,046,750	0	0.00%
1 01-364-500 Delinquent UB Collections	65,000	60,041	85,000	131%	85,000	0	0.00%
<b>Subtotal (364) Trash/Recycling:</b>	<b>1,111,750</b>	<b>960,185</b>	<b>1,131,750</b>	<b>102%</b>	<b>1,131,750</b>	<b>0</b>	<b>0.00%</b>
<b>Total Refuse Revenue</b>	<b>1,131,950</b>	<b>976,486</b>	<b>1,148,024</b>	<b>101%</b>	<b>1,148,750</b>	<b>726</b>	<b>0.06%</b>

**Refuse Fund  
Expenditures**

	2014 Budget	Yr To Date 10/31/14	Estimate 12/31/14	% Budget Used	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(404) Solicitor</b>							
01-404-500 Delinquent Collection Legal Fees	5,000	-	3,000	60%	5,000	2,000	66.67%
<b>Subtotal (404) Solicitor</b>	<b>5,000</b>	<b>-</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	5,000	995	2,000	40%	5,000	3,000	150.00%
<b>Subtotal (426) Recycling:</b>	<b>5,000</b>	<b>995</b>	<b>2,000</b>	<b>40%</b>	<b>5,000</b>	<b>3,000</b>	<b>150.00%</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	235,000	193,287	230,000	97.87%	235,000	5,000	2.17%
01-427-130 Leaf Collection Bags	2,500	-	-	0.00%	-	-	0.00%
01-427-140 Solid Waste Collection/Gen	500	-	450	90.00%	500	50	11.11%
01-427-150 Solid Waste UB & Postage	5,000	3,867	4,400	88.01%	5,000	600	13.63%
07-427-160 Solid Waste Advertising	-	-	-		-	-	
<b>Subtotal (427) Solid Waste:</b>	<b>701,250</b>	<b>579,030</b>	<b>693,100</b>	<b>98.84%</b>	<b>698,750</b>	<b>5,650</b>	<b>0.82%</b>
<b>(492) Interfund Operating Transfer</b>							
* 01-492-364 Transfer to General Fund	420,700		420,700		440,000	19,300	4.59%
<b>Subtotal (492) Interfund Transfer</b>	<b>420,700</b>	<b>-</b>	<b>420,700</b>		<b>440,000</b>	<b>19,300</b>	<b>4.59%</b>
<b>Total Solid Waste Collection Expenses</b>	<b>1,131,950</b>	<b>580,025</b>	<b>1,118,800</b>	<b>98.84%</b>	<b>1,148,750</b>	<b>29,950</b>	<b>2.68%</b>
<b>Total Solid Waste Revenue</b>	<b>1,131,950</b>	<b>976,486</b>	<b>1,148,024</b>	<b>101.42%</b>	<b>1,148,750</b>	<b>726</b>	<b>0.06%</b>
<b>Total Solid Waste Expenses</b>	<b>1,131,950</b>	<b>580,025</b>	<b>1,118,800</b>	<b>98.84%</b>	<b>1,148,750</b>	<b>29,950</b>	<b>2.68%</b>
<b>Total Solid Waste Fund Balance</b>	<b>-</b>	<b>396,462</b>	<b>29,223</b>		<b>-</b>		

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

**On Lot Management Fund  
Revenue and Expenditures**

	2014 Budget	Yr To Date 10/31/14	Estimate 12/31/14	2015 Proposed Budget
<b><i>On-Lot Management Revenue</i></b>				
<b><u>(362) On-Lot Management</u></b>				
1 362-500 On-Lot Assessment	150,000	139,186	150,000	150,000
<b>Total Assessment Revenue</b>	<b>150,000</b>	<b>139,186</b>	<b>150,000</b>	<b>150,000</b>
<b><i>On-Lot Management Expenditures</i></b>				
<b><u>(404) Legal Services</u></b>				
1 404-600 Solicitor	5,000	2,080	4,000	10,000
<b>Subtotal (404) Legal</b>	<b>5,000</b>	<b>2,080</b>	<b>4,000</b>	<b>10,000</b>
<b><u>(406) General Government Administration</u></b>				
1 406-600 Office Supplies	5,000	0	1,500	1,000
1 406-601 Telephone	1,500	745	950	1,500
1 406-602 Printing	15,000	6,330	6,500	15,000
1 406-603 Postage	3,500	2,472	3,500	3,500
1 406-604 Office Equipment	10,000	4,735	6,000	9,000
1 406-605 Advertising	500	1,256	1,256	500
1 406-635 Public Meetings/Education	0	0	0	15,000
1 406-640 On-Lot Continuing Education	0	2,305	2,305	500
<b>Subtotal (406) General Gov't Admin</b>	<b>35,500</b>	<b>17,843</b>	<b>22,011</b>	<b>46,000</b>
<b><u>(407) IT Networking Services</u></b>				
1 407-600 Computer Hardware/Support	3,500	3,263	3,950	3,500
1 407-610 Software Engineer Program Maintenance	10,000	11,543	13,000	10,000
1 407-480 Internet Fees	1,000	400	500	500
<b>Subtotal (407) IT Networking</b>	<b>14,500</b>	<b>15,206</b>	<b>3,950</b>	<b>14,000</b>
<b><u>(408) Engineering Services</u></b>				
1 408-600 Program Follow-up	25,000	28,484	29,509	7,500
<b>Subtotal (408) Engineering</b>	<b>25,000</b>	<b>28,484</b>	<b>29,509</b>	<b>7,500</b>
<b><u>(487) Employee Benefits</u></b>				
1 401-500 Staff Payroll	40,000	25,613	30,000	41,000
1 405-110 Clerical Staff Payroll (20%)	15,000	10,600	15,000	16,500
1 487-500 Insurance	15,000	3,081	6,500	15,000
<b>Subtotal (487) Employee Benefits</b>	<b>70,000</b>	<b>39,294</b>	<b>51,500</b>	<b>72,500</b>
<b>Total On Lot Management Expenditures:</b>	<b>150,000</b>	<b>102,907</b>	<b>110,970</b>	<b>150,000</b>
<b>Total ON LOT MANAGEMENT Revenue</b>	<b>150,000</b>	<b>139,186</b>	<b>150,000</b>	<b>150,000</b>
<b>Total ON LOT MANAGEMENT Expenditures</b>	<b>150,000</b>	<b>102,907</b>	<b>110,970</b>	<b>150,000</b>

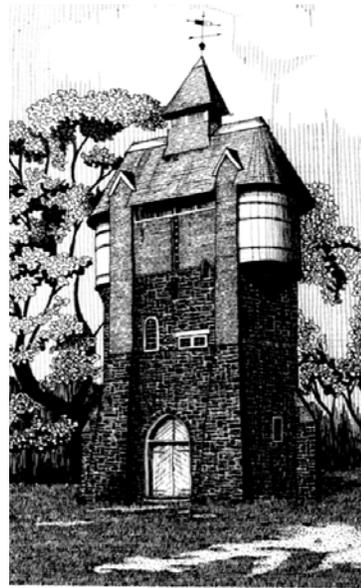
**On Lot Management Fund  
Revenue and Expenditures**

<b>Total ON LOT MNAGEMENT Fund Balance</b>	<b>0</b>	<b>36,279</b>	<b>39,030</b>	<b>0</b>
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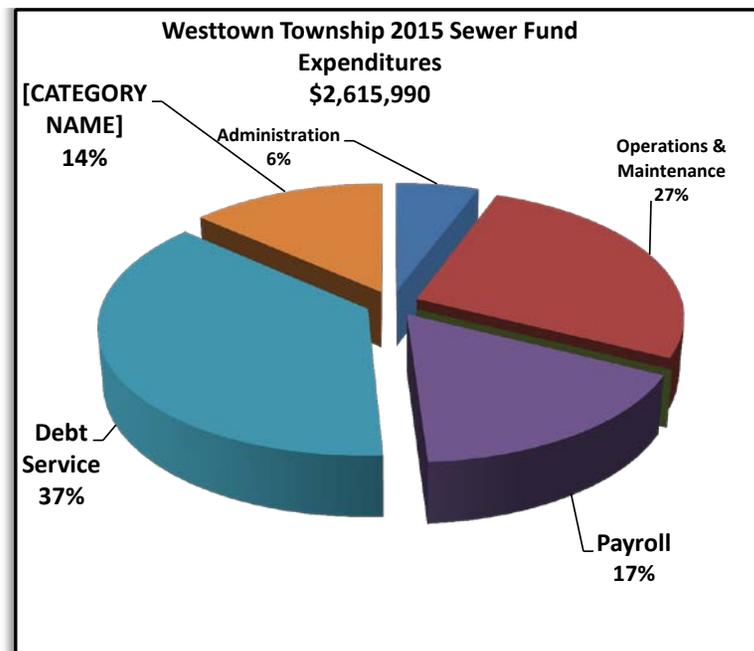
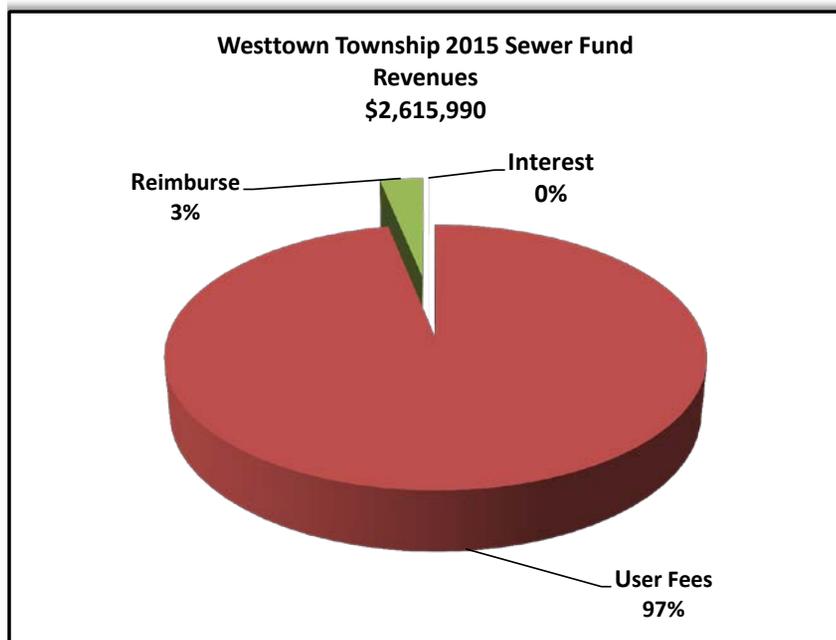
**State Highway Aid Fund  
Revenue and Expenditures**

	2014 Budget	Yr To Date 10/31/14	Estimate 12/31/14	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>State Highway Aid Fund Revenue</b>						
<b>(341) Interest Earnings</b>						
35 01-341-000 Interest Earnings	130	81	87	100	13	14.94%
<b>(355) State Shared Revenues</b>						
35 01-355-050 Liquid Fuels	243,968	271,984	271,984	289,986	18,002	6.62%
35 35-355-050 Turnback Allocation	7,080	7,080	7,080	7,080	0	0.00%
<b>Total Highway Aid Fund Revenue</b>	<b>251,178</b>	<b>279,146</b>	<b>279,151</b>	<b>297,166</b>	<b>18,015</b>	<b>6.45%</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	250,000	250,000	250,000	295,000	45,000	18.00%
<b>Subtotal (439) Highway Construction:</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>295,000</b>	<b>45,000</b>	<b>18.00%</b>
<b>Total Highway Aid Fund Expenditures:</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>295,000</b>	<b>45,000</b>	<b>18.00%</b>
<b>Total HIGHWAY AID FUND Revenue</b>	<b>251,178</b>	<b>279,146</b>	<b>279,151</b>	<b>297,166</b>	<b>18,015</b>	<b>6.45%</b>
<b>Total HIGHWAY AID FUND Expenditures</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>295,000</b>	<b>45,000</b>	<b>18.00%</b>
<b>Total HIGHWAY AID FUND Fund Balance</b>	<b>1,178</b>	<b>29,146</b>	<b>29,151</b>	<b>2,166</b>		

# Westtown Township 2015 Sewer Fund Budget



# Fiscal Year 2015 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**

	2014 Budget	Yr to Date 10/31/14	Estimate 12/31/14	% Budget Rec'd	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(341) Interest Earnings</b>							
08-341-000 Interest Earnings	800	586	700	87.50%	800	100	14.29%
<b>Subtotal (341) Interest Earnings</b>	<b>800</b>	<b>586</b>	<b>700</b>	<b>87.50%</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	5,860	5,860	97.67%	5,860	0	0.00%
08-364-111 Sewage Tapping Fee/ W.Goshen	7,500	0	0	0.00%	6,330	6,330	0.00%
08-364-115 Sewer Inspection-Residential	2,000	0	1,000	0.00%	2,000	1,000	100.00%
08-364-1201 Sewer User Fee-Jefferson	0	0	0	0.00%	33,000	33,000	0.00%
08-364-1202 Sewer User Fee-WT Sch	0	18,518	24,866	0.00%	35,000	10,134	40.75%
08-364-120 Sewer User Fees	2,400,000	2,002,259	2,450,000	102.08%	2,450,000	0	0.00%
<b>Subtotal (364) Sanitation</b>	<b>2,415,500</b>	<b>2,026,636</b>	<b>2,481,726</b>	<b>102.74%</b>	<b>2,532,190</b>	<b>50,464</b>	<b>2.03%</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%	33,000	33,000	0.00%
08-395-700 Developers Reimbursements	50,000	13,812	33,000	66.00%	50,000	17,000	51.52%
<b>Subtotal (395) Refunds &amp; Reimbursements:</b>	<b>50,000</b>	<b>13,812</b>	<b>33,000</b>	<b>66.00%</b>	<b>83,000</b>	<b>50,000</b>	<b>151.52%</b>
<b>Total Sewer Revenue</b>	<b>2,466,300</b>	<b>2,041,034</b>	<b>2,515,426</b>	<b>101.99%</b>	<b>2,615,990</b>	<b>100,564</b>	<b>4.00%</b>

**Sewer Fund  
Expenditures**

	2014 Budget	Yr to Date 10/31/14	Estimate 12/31/14	% Budget Used	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(401) Executive</b>							
08-401-210	400	0	100	25.00%	350	250	250.00%
08-401-241	1,000	0	1,080	108.00%	3,000	1,920	177.78%
08-401-341	1,000	740	800	80.00%	1,000	200	25.00%
08-401-342	100	740	740	740.00%	100	(640)	-86.49%
<b>Subtotal (401) Executive:</b>	<b>2,500</b>	<b>1,480</b>	<b>2,720</b>	<b>108.80%</b>	<b>4,450</b>	<b>1,730</b>	<b>63.60%</b>
08-404-310	10,000	3,720	5,000	50.00%	10,000	5,000	100.00%
08-404-400	1,000	0	1,000	100.00%	5,000	4,000	400.00%
08-404-500	4,000	0	2,138	53.46%	4,000	1,862	87.06%
<b>Subtotal (404) Legal Services:</b>	<b>15,000</b>	<b>3,720</b>	<b>8,138</b>	<b>54.26%</b>	<b>19,000</b>	<b>10,862</b>	<b>133.46%</b>
<b>(406) General Government Admin</b>							
08-406-200	1,000	1,065	1,065	106.50%	1,200	135	12.68%
08-406-500	100	100	100	100.00%	100	0	0.00%
<b>Subtotal (406) General Govt Admin:</b>	<b>1,100</b>	<b>1,165</b>	<b>1,165</b>	<b>105.91%</b>	<b>1,300</b>	<b>135</b>	<b>0.00%</b>
<b>(407) Networking Services</b>							
08-407-215	500	0	0	0.00%	500	0	0.00%
<b>Subtotal (407) Networking Services</b>	<b>500</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	30,000	6,977	8,500	28.33%	30,000	21,500	252.94%
08-408-314	3,000	3,510	4,000	133.33%	5,000	1,000	0.00%
08-408-315	0	0	0	0.00%	7,500		
08-408-340	30,000	32,690	33,000	110.00%	30,000	(3,000)	-9.09%
08-408-400	50,000	34,768	50,000	100.00%	50,000	0	0.00%
08-408-450	500	2,615	4,000	800.00%	0	(4,000)	-100.00%
<b>Subtotal (408) Engineering:</b>	<b>113,500</b>	<b>80,559</b>	<b>99,500</b>	<b>87.67%</b>	<b>122,500</b>	<b>23,000</b>	<b>23.12%</b>
<b>(429) Wastewater Collection/Treatment</b>							
08-429-240	7,000	5,250	5,600	80.00%	7,000	1,400	25.00%
08-429-244	10,000	22,697	27,000	270.00%	30,000	3,000	11.11%
08-429-245	0	433	600		600	0	0.00%
08-429-246	2,500	180	600	24.00%	2,500	1,900	0.00%
08-429-247	2,500	420	550	22.00%	2,500	1,950	354.55%
08-429-251	500	5,462	5,500	1100.00%	4,000	(1,500)	-27.27%
08-429-252	2,500	0	0	0.00%	2,500	2,500	
08-429-253	2,500	0	0	0.00%	2,500	2,500	
08-429-260	750	0	0	0.00%	2,500	2,500	
08-429-320	600	351	450	75.00%	600	150	33.33%
08-429-345	7,000	3,998	7,000	100.00%	7,000	0	0.00%
08-429-360	75,000	48,237	57,150	76.20%	60,000	2,850	4.99%

**Sewer Fund  
Expenditures**

		2014	Yr to Date	Estimate	%	2015	Difference	% Change
		Budget	10/31/14	12/31/14	Budget	Proposed	Proposed	Proposed
					Used	Budget	vs 14 Est	vs 14 Est
08-429-361	Utilities - Pleasant Grv Pump Station	20,000	11,418	18,000	90.00%	20,000	2,000	11.11%
08-429-362	Utilities-Trellis Lane	3,000	2,111	3,000	100.00%	3,000	0	0.00%
08-429-363	Utilities-Sage Lane	2,750	1,160	1,700	61.82%	2,500	800	47.06%
08-429-364	Utilities-Ltl Shiloh Rd	400	251	350	87.50%	400	50	0.00%
08-429-365	Utilities-ArborView Pump Station	2,750	2,076	2,600	94.55%	3,000	400	15.38%
08-429-366	Utilities-Kirkwood Pump Station	3,750	2,846	3,200	85.33%	3,500	300	9.38%
08-429-367	Utilities-Thorne @ Maple	375	219	350	93.33%	375	25	7.14%
08-429-368	Utilities-Rustin PS	4,200	3,333	3,600	85.71%	4,200	600	16.67%
08-429-373	Treatment - WG (Goose Creek)	205,000	182,479	182,479	89.01%	205,000	22,521	12.34%
08-429-374	Equipment Repair - WCC	15,000	21,726	25,000	166.67%	25,000	0	0.00%
08-429-375	Equipment Repair - WG	5,500	2,040	3,500	63.64%	5,000	1,500	42.86%
08-429-376	Operation & Maintenance - WCC	80,000	57,840	74,000	92.50%	80,000	6,000	8.11%
08-429-377	Operation & Maintenance - WG	4,000	4,488	5,000	125.00%	5,500	500	10.00%
08-429-378	Op & Maint - Pleasant Grove PS	25,000	35,713	38,000	152.00%	35,000	(3,000)	-7.89%
08-429-379	Op & Maint - Rustin PS	2,500	7,023	7,300	292.00%	7,000	(300)	-4.11%
08-429-380	Ashbridge Pump Station(WG)	3,000	0	3,000	0.00%	3,000	0	0.00%
08-429-381	Op & Maint - ArborView PS	1,000	0	700	70.00%	1,000	300	42.86%
08-429-382	Op & Maint - Kirkwood PS	0	0	0	#DIV/0!	20,000	20,000	0.00%
08-429-450	Alarm System Monitoring - WCC	21,000	15,485	20,500	97.62%	20,500	0	0.00%
08-429-451	Alarm System Monitoring - WG	9,750	8,144	9,600	98.46%	10,000	400	4.17%
08-429-452	Sludge Hauling Contract	30,000	36,436	41,100	137.00%	43,000	1,900	4.62%
08-429-455	Sewer Line Flush/Televise	7,500	0	500	6.67%	7,500	7,000	1400.00%
08-429-470	I & I - CC Capacity (20611294)	5,000	0	750	0.00%	5,000	4,250	566.67%
08-429-471	I & I - West Goshen	5,000	0	750	0.00%	5,000	4,250	566.67%
08-429-600	W.Goshen Sewer Capital Costs	20,000	29,506	29,506	0.00%	20,000	(9,506)	-32.22%
08-429-610	General Construction-Phosphorus Reduction	0	13,944	15,000	0.00%	0	(15,000)	-100.00%
08-429-640	Electrical Construction-Phosphorus Reduction	0	2,865	3,000	0.00%	0	(3,000)	-100.00%
08-429-750	Equipment Purchase - WCC	5,000	1,273	4,500	90.00%	12,200	7,700	171.11%
08-429-751	Equipment Purchase - WG	500	0	500	0.00%	1,000	500	0.00%
<b>Subtotal (429) WW Collection/Treatment:</b>		<b>592,825</b>	<b>529,406</b>	<b>601,935</b>	<b>101.54%</b>	<b>669,375</b>	<b>67,440</b>	<b>11.20%</b>
<b>(437) Capital Purchase</b>								
08-437-740	2015 Ford F350 Purchase	0	0	0	0.00%	40,000		
<b>Subtotal (437) Capital Purchase:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>40,000</b>		
<b>(480) Miscellaneous</b>								
08-480-100	Miscellaneous Expenses	133	0	133	0.00%	150	0	0.00%
08-480-110	Bank charges	0	0	0	0.00%	0	0	0.00%
<b>Subtotal (480) Miscellaneous:</b>		<b>133</b>	<b>0</b>	<b>133</b>	<b>0.00%</b>	<b>150</b>	<b>17</b>	<b>17</b>
<b>(484) Workers Compensation Insurance</b>								
08-484-100	Workers Compensation	7,000	5,881	5,881	84.01%	7,000	1,119	19.03%
<b>Subtotal (484) Workers Compensation Ins:</b>		<b>7,000</b>	<b>5,881</b>	<b>5,881</b>	<b>84.01%</b>	<b>7,000</b>	<b>1,119</b>	<b>19.03%</b>

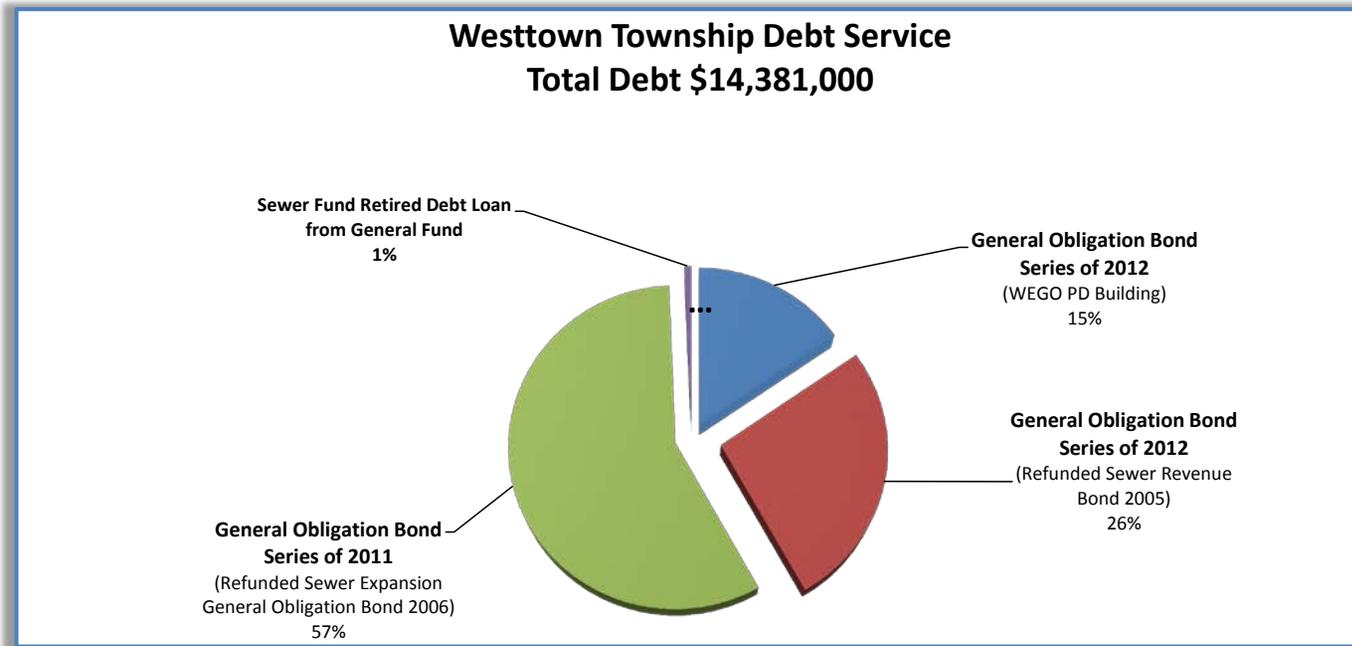
**Sewer Fund  
Expenditures**

	2014 Budget	Yr to Date 10/31/14	Estimate 12/31/14	% Budget Used	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(486) Insurance and Benefits</b>							
08-486-100 WW General Liability Insurance	15,500	17,510	17,510	112.97%	18,500	990	5.65%
08-486-200 WW Property Insurance	5,500	5,332	5,332	96.95%	5,500	168	3.15%
08-486-300 WW Automobile Liability	3,500	3,542	3,542	101.20%	4,600	1,058	29.87%
08-486-400 WW Public Officials Liability	4,800	6,141	6,141	127.94%	6,300	159	2.59%
<b>Subtotal (486) Insurance &amp; Benefits:</b>	<b>29,300</b>	<b>32,525</b>	<b>32,525</b>	<b>111.01%</b>	<b>34,900</b>	<b>2,375</b>	<b>7.30%</b>
<b>(487) Employee Benefits</b>							
08-401-100 WW Admin/Plant Wages	274,167	193,795	274,167	100.00%	290,703	16,536	6.03%
08-400-xxx WW Payroll Taxes	20,975	14,892	20,975	100.00%	24,254	3,279	15.63%
08-487-153 Insurance (Life,AD&D,LTD,STD)	6,900	2,553	4,200	60.87%	5,000	800	19.05%
08-487-154 Dental Insurance (Empl)	2,400	1,370	2,055	85.63%	2,400	345	16.79%
08-487-155 Vision Reimbursement	2,500	245	1,500	60.00%	2,500	1,000	66.67%
08-487-156 Health/Hospitalization Insurance	50,000	33,575	39,600	79.20%	71,500	31,900	80.56%
08-487-157 Healthcare Reimbursement	3,500	376	1,500	42.86%	4,000	2,500	166.67%
<b>Subtotal (487) Employee Benefits:</b>	<b>360,442</b>	<b>246,806</b>	<b>343,997</b>	<b>95.44%</b>	<b>400,357</b>	<b>56,360</b>	<b>16.38%</b>
<b>(489) Unclassified Expenditures</b>							
08-489-000 Unclassified Expenditures	0	0	0	0.00%	458	0	
08-489-030 Emergency Repair-WW Cap Rsv	0	12,830	12,830	0.00%	0	0	-100.00%
08-489-410 Civil Penalty - COA - Act 537	0	0	0	0.00%	0		
<b>Subtotal (489) Unclassified Expenditures</b>	<b>0</b>	<b>12,830</b>	<b>12,830</b>	<b>0.00%</b>	<b>458</b>	<b>0</b>	<b>-96.43%</b>
<b>(492) Interfund Operating Transfers</b>							
08-492-100 Transfer to Debt Svc/GO Series 2012	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	0.00%	0	0	0.00%
08-492-200 Transfer to Sewer Capital Reserve	360,000	300,000	360,000	100.00%	360,000	0	0.00%
08-492-300 Transfer to Debt Svc/GO Series 2011	588,000	500,000	600,000	102.04%	600,000	0	0.00%
<b>Subtotal (492) Interfund Operating Transfers:</b>	<b>1,344,000</b>	<b>1,130,000</b>	<b>1,356,000</b>	<b>100.89%</b>	<b>1,356,000</b>	<b>0</b>	<b>0.00%</b>
<b>Total Sewer Fund Expenses</b>	<b>2,466,300</b>	<b>2,044,373</b>	<b>2,464,825</b>	<b>99.94%</b>	<b>2,615,990</b>	<b>151,165</b>	<b>6.13%</b>
<b>Total SEWER FUND Revenues:</b>	<b>2,466,300</b>	<b>2,041,034</b>	<b>2,515,426</b>	<b>101.99%</b>	<b>2,615,990</b>		<b>4.00%</b>
<b>Total SEWER FUND Expenditures:</b>	<b>2,466,300</b>	<b>2,044,373</b>	<b>2,464,825</b>	<b>99.94%</b>	<b>2,615,990</b>		<b>6.13%</b>
<b>Total SEWER FUND Fund Balance</b>	<b>0</b>	<b>(3,339)</b>	<b>50,602</b>		<b>0</b>		

Westtown Township  
2015 Debt Service Fund



# Fiscal Year 2015 Debt Service Budget



	Original Issue	Balance 1/1/2015	Balance 12/31/2015	Avg Coupon Rate
<b><u>General Obligation Bond Series of 2012</u></b>				
Police Building (Refunded GO 2004)				
Westtown Portion	\$1,555,000	\$1,185,000	\$1,060,000	2.00%
East Goshen Portion	\$1,360,000	\$1,035,000	\$930,000	2.00%
Sewer Revenue (Refunded Series 2005)	\$4,475,000	\$3,805,000	\$3,585,000	2.00%
<b>Total Series of 2012:</b>	<b>\$7,390,000</b>	<b>\$6,025,000</b>	<b>\$5,575,000</b>	
<b><u>General Obligation Bond Series of 2011</u></b>				
General Fund (Refunded GO 2000)	\$1,320,000	\$1,220,000	\$1,150,000	3.00%
Sewer Fund (Refunded Sewer Revenue 2006)	\$7,470,000	\$6,900,000	\$6,520,000	3.00%
General Fund New Capital (Mansion)	\$155,000	\$140,000	\$135,000	3.00%
<b>Total Series of 2011:</b>	<b>\$8,945,000</b>	<b>\$8,260,000</b>	<b>\$7,805,000</b>	
<b><u>Sewer Fund Retired Debt 2008 (General Fund Loan)</u></b>				
	\$672,000	\$96,000	\$0	
<b>Total Loan:</b>	<b>\$672,000</b>	<b>\$96,000</b>	<b>\$0</b>	
<b>Total Debt:</b>	<b>\$17,007,000</b>	<b>\$14,381,000</b>	<b>\$13,380,000</b>	

**Westtown Township  
2015 Debt Service Schedule**

Issue/Loan	Year of Issue	Original Amount of Issue	Outstanding Balance 12/31/14	Principal Paid During 2015	Interest Paid During 2015	Principal Outstanding 12/31/2015	2015 Sinking Fund Monthly	Source of Funds
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<b>General Obligation Bonds</b>								
<b>GO Series 2011</b>	<b>2014</b>							
Refund Series 2000 (Admin Bldg)	<b>Rate</b>	1,320,000	1,220,000	70,000	37,363	1,150,000	8,947	General Fund
New Capital (Mansion Roof)	<b>3.00%</b>	155,000	140,000	5,000	4,178	135,000	765	General Fund
Sewer (NGGA 2000/SewerExp2006)		7,470,000	6,900,000	380,000	211,338	6,520,000	49,278	Sewer Fund
<b>Total</b>		<b>8,945,000</b>	<b>8,260,000</b>	<b>455,000</b>	<b>252,878</b>	<b>7,805,000</b>	<b>58,990</b>	
<b>GO Series 2012</b>	<b>2014</b>							
Refund GO 2004 Westtown	<b>Rate</b>	1,555,000	1,185,000	125,000	21,420	1,060,000	12,202	General Fund
Refund GO 2004 East Goshen	<b>2.00%</b>	1,360,000	1,035,000	105,000	18,668	930,000	10,306	East Goshen
Refund SewerRev Series 2005		4,475,000	3,805,000	220,000	78,985	3,585,000	24,915	Sewer Fund
<b>Total</b>		<b>7,390,000</b>	<b>6,025,000</b>	<b>450,000</b>	<b>119,073</b>	<b>5,575,000</b>	<b>47,423</b>	

<b>Total Debt</b>		<b>16,335,000</b>	<b>14,285,000</b>	<b>905,000</b>	<b>371,950</b>	<b>13,380,000</b>		
<b>East Goshen</b>			<b>(1,035,000)</b>			<b>(930,000)</b>	East Goshen	
			<b>13,250,000</b>			<b>12,450,000</b>		

<b>General Fund Loan</b>								
Sewer Debt Retired 9/1/08 (Old Police Building Sale)	<b>2008</b>	672,000	96,000	96,000	0	0	0	Sewer Fund

<b>Debt Retirement GF Loan Repayment:</b>	<b>672,000</b>
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)
01/01/15 -12/31/15 (8,000/mo)	(96,000)
Balance at 12/31/2015	0

<b>Capital Reserve Transfers</b>		
<b>WEGO OPEBs</b>	2009	75,000
\$15,000/mo	2010	180,000
	2011	180,000
	2012	180,000
	2013	180,000
	2014	180,000
	2015	180,000
		<b>1,080,000</b>

<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
Reduce to \$30K/mo	2014	360,000
	2015	360,000
		<b>2,320,000</b>

**Debt Service Fund  
Revenue**

	2014 Budget	Yr to Date 10/31/14	Estimate 12/31/14	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(341) Interest Earnings</b>						
23-341-100 2004 WEGO	150	41	65	75	10	15.38%
23-341-200 2005 Sewer	725	371	453	450	-3	-0.66%
23-341-300 2006 Sewer Expansion	350	237	335	325	-10	-2.99%
<b>Subtotal (341) Interest Earnings</b>	<b>1,225</b>	<b>649</b>	<b>853</b>	<b>850</b>	<b>-3</b>	<b>-0.35%</b>
<b>(360) Debt Service Revenue</b>						
23-360-000 E.Goshen-WEGO Debt Svc Pymt	129,492	107,911	129,493	123,668	(5,825)	-4.50%
<b>Subtotal (360) Debt Svc Revenue</b>	<b>129,492</b>	<b>107,911</b>	<b>129,493</b>	<b>123,668</b>	<b>(5,825)</b>	<b>-4.50%</b>
<b>(392) Interfund Transfers</b>						
23-392-010 General Fund (2004 WEGO)	147,600	123,000	147,600	146,424	(1,176)	-0.80%
23-392-020 General Fund ( 2011 Mansion Renovations)	9,600	8,000	9,600	9,180	(420)	-4.38%
23-392-030 General Fund (Series 2006-Admin )	104,400	87,000	104,400	107,364	2,964	2.84%
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	298,980	(1,020)	-0.34%
23-392-090 Sewer Fund(2006 Sewer Exp)	600,000	500,000	600,000	591,336	(8,664)	-1.44%
<b>Subtotal (492) Interfund Transfers</b>	<b>1,257,600</b>	<b>1,048,000</b>	<b>1,257,600</b>	<b>1,249,284</b>	<b>(8,316)</b>	<b>-0.66%</b>
<b>Total Debt Service Revenue</b>	<b>1,388,317</b>	<b>1,156,560</b>	<b>1,387,946</b>	<b>1,373,802</b>	<b>(14,144)</b>	<b>-1.02%</b>

**Debt Service Fund  
Expenditures**

	2014 Budget	Year To Date 10/31/14	Estimate 12/31/14	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<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	435,000	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	450,000	0	440,000	450,000	10,000	
<b>Subtotal (471) Debt Principal</b>	<b>885,000</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	265,928	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	122,448	62,654	125,308	122,448	(2,860)	-2.28%
<b>Subtotal (472) Debt Interest</b>	<b>388,376</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>1,277,476</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>1,388,317</b>	<b>1,156,560</b>	<b>1,387,946</b>	<b>1,373,802</b>	<b>(14,144)</b>	<b>-1.05%</b>
<b>Total DEBT SERVICE FUND Expenditures</b>	<b>1,277,476</b>	<b>199,018</b>	<b>1,078,336</b>	<b>1,275,876</b>	<b>197,540</b>	<b>-0.13%</b>
<b>Total DEBT SERVICE FUND Fund Balance</b>	<b>110,841</b>		<b>309,610</b>	<b>97,926</b>		

# Westtown Township

## 2015 Capital Reserve Fund



**Capital Reserve Fund  
Revenue and Expenditures**

		2014 Budget	Year To Date 10/31/14	Estimate 12/31/14	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(341) Interest Earnings</b>							
30-341-000	Capital Reserve Investments	10,000	4,502	5,882	7,000	1,118	19.0%
30-341-100	Capital Reserve Cash Acct	6,500	3,828	4,578	6,000	1,422	31.1%
30-343-000	Realized Gains/Losses	0					
<b>Subtotal (341) Interest Earnings</b>		<b>16,500</b>	<b>8,330</b>	<b>10,460</b>	<b>13,000</b>	<b>2,540</b>	<b>24.3%</b>
<b>(392) Interfund Transfers</b>							
30-392-018	Transfer from Capital Projects	0			0	0	0.0%
30-392-030	WEGO Capital Reserve	180,000		180,000	180,000	0	0.0%
30-392-040	Transfer from Escrow Fund	0			0	0	0.0%
30-392-080	Wastewater Capital Reserve	360,000		360,000	360,000	0	0.0%
30-392-300	Transfer from, GF (Future Rsv)	20,000	0	20,000	20,000	0	0.0%
30-392-400	Transfer from GF Capital Repl Rsv	175,000	0	175,000	125,000	(50,000)	-28.6%
<b>Subtotal (392) Interfund Transfers</b>		<b>735,000</b>	<b>0</b>	<b>735,000</b>	<b>685,000</b>	<b>(50,000)</b>	<b>-6.8%</b>
<b>Total Capital Reserve Revenue</b>		<b>751,500</b>	<b>8,330</b>	<b>745,460</b>	<b>698,000</b>	<b>(47,460)</b>	<b>-6.4%</b>
<b>(475) Fiscal Agent Fees</b>							
30-475-100	Fiscal Agent Fees	750		750	750	0	0.0%
<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>0</b>			
<b>Total Capital Reserve Expenditures</b>		<b>750</b>	<b>0</b>	<b>750</b>	<b>750</b>	<b>0</b>	<b>0.0%</b>
<b>Total CAPITAL RESERVE Revenue</b>		<b>751,500</b>	<b>8,330</b>	<b>745,460</b>	<b>698,000</b>	<b>(47,460)</b>	<b>-6.4%</b>
<b>Total CAPITAL RESERVE Expense</b>		<b>750</b>	<b>0</b>	<b>750</b>	<b>750</b>	<b>0</b>	<b>0.0%</b>
<b>Total CAPITAL RESERVE FUND BALANCE</b>		<b>750,750</b>	<b>8,330</b>	<b>744,710</b>	<b>697,250</b>		

# Westtown Township

## 2015 Capital Projects Fund



**Capital Projects Fund  
Revenue and Expenditures**

	2014 Budget	Year To Date 10/31/14	Estimate 12/31/14	2015 Proposed Budget	Difference Proposed vs 14 Est	% Change Proposed vs 14 Est
<b>(341) Interest Earnings</b>						
18-341-000 Interest	50		45	50	5	11.1%
	<b>50</b>	<b>0</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	20,000		20,000	20,000	0	0.0%
<b>(393) Proceeds of General Obligation Bond 2011</b>						
18-393-100 Oakbourne Mansion Restorations	58,500	0	0	32,000	32,000	
<b>Total Capital Projects Revenue</b>	<b>78,550</b>	<b>0</b>	<b>20,045</b>	<b>52,050</b>	<b>32,005</b>	<b>159.7%</b>
<b>(407) Networking Services</b>						
18-407-400 Web Site Design	20,000	0	0	20,000		
<b>(409) General Government Buildings</b>						
18-409-605 Oakbourne Mansion Restorations	58,500	22,669	22,669	32,050	9,381	41.4%
<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>78,500</b>	<b>22,669</b>	<b>22,669</b>	<b>52,050</b>		<b>129.6%</b>
<b>Total CAPITAL PROJECTS FUND Revenue</b>	<b>78,550</b>	<b>0</b>	<b>20,045</b>	<b>52,050</b>	<b>32,005</b>	<b>159.7%</b>
<b>Total CAPITAL PROJECTS FUND Expense</b>	<b>78,500</b>	<b>22,669</b>	<b>22,669</b>	<b>52,050</b>	<b>29,381</b>	<b>129.6%</b>
<b>Total CAPITAL PROJECTS FUND Fund Balance</b>	<b>50</b>	<b>(22,669)</b>	<b>(2,624)</b>	<b>0</b>		