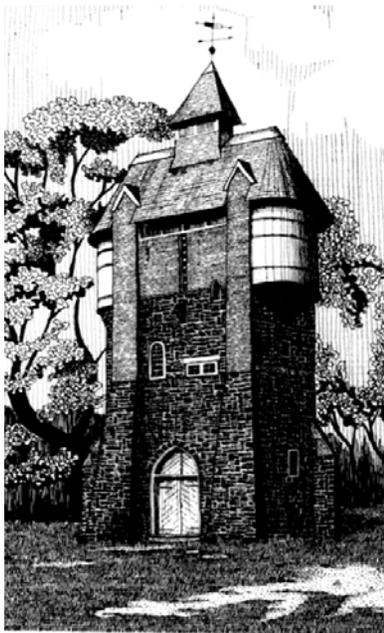


Westtown Township
County of Chester
Commonwealth of Pennsylvania

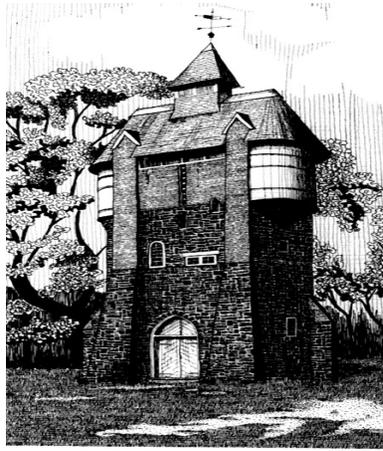
Fiscal Year 2016
Adopted December 21, 2015



Michael Di Domenico
Chair

Carol De Wolf
Vice Chair

Thomas Haws
Police Commissioner



2016 Budget Memo

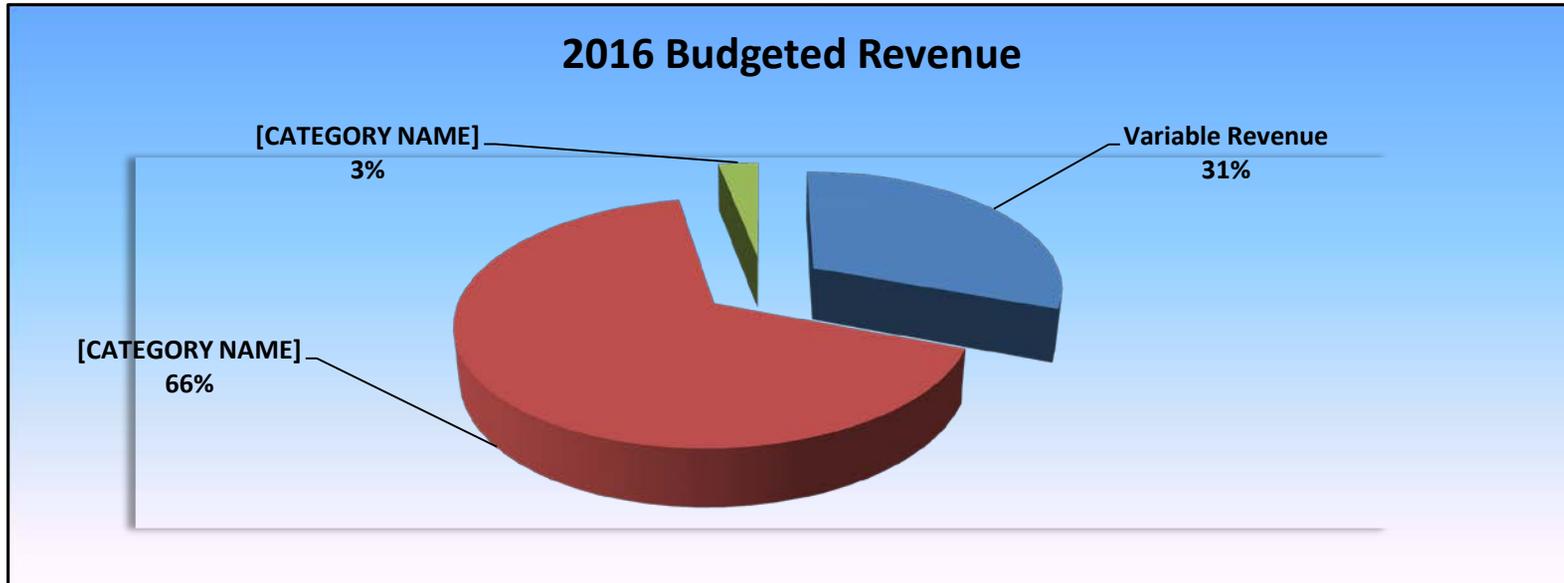
Westtown is a Township of the Second Class with a population of 10,827 within 8.64 square miles covering approximately 54 miles of road surface. The assessed valuation of real estate is \$758,279,133 for the year ending October 31, 2015. The Township books are maintained on a cash basis; that is, revenue 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.

The 2016 Budget is presented balanced as required by Second Class Township Code without Real Estate Tax, Trash or Sewer User Fee increases. Additionally, the On Lot Management Assessment will be reduced in 2016 from \$100.00 per year to \$24.00 per year for parcels with on-lot septic systems.

Westtown Township Fiscal Year 2016



2016 Budgeted Revenue

General Fund	\$7,037,661
Refuse Fund	\$1,163,750
Liquid Fuels Fund	\$347,936
On Lot Management	\$38,000
Sewer Fund	\$2,587,716
	\$11,175,063

2016 Revenue Categories

Variable Revenue	\$3,428,964
Fixed Revenue	\$7,408,699
Reimbursed Revenue	\$337,400
	\$11,175,063

As seen in this chart, 31% of total revenue budgeted for 2016 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.

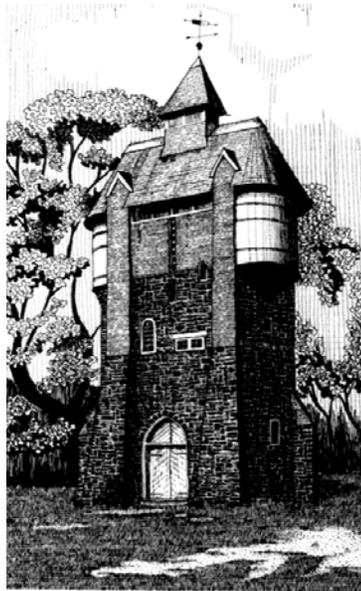
The FIXED REVENUE sources include Property Taxes, Leases, Trash and Sewer User Fees, On Lot Assessments, as well as Intergovernmental Revenues such as Liquid Fuels Tax.

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

Westtown Township Fiscal Year 2016

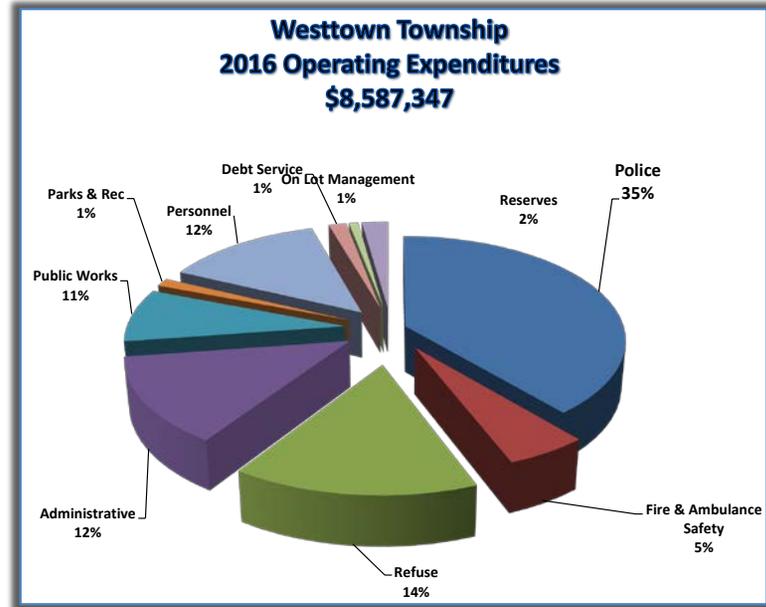
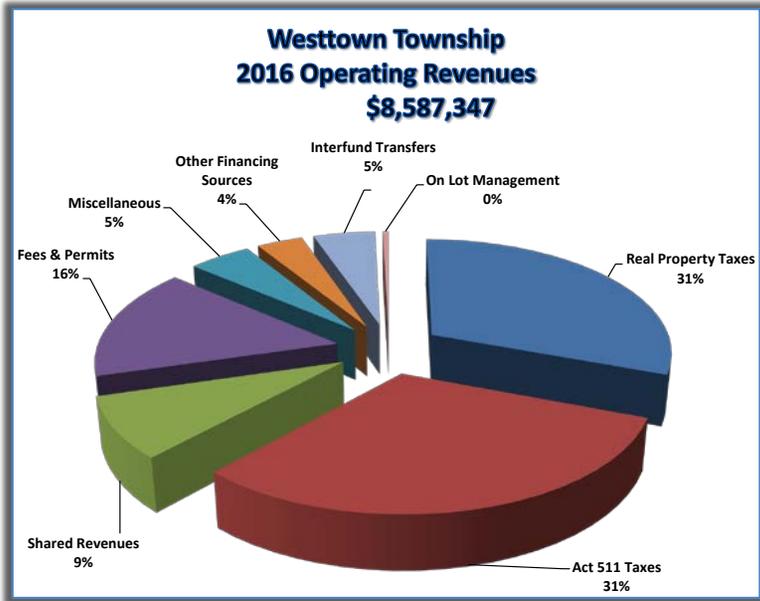
Westtown Township

2016 Operating Budget



General
Refuse
On Lot Management
State Highway

**Westtown Township 2016
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 - Reduction in annual fee assessment to residences with on lot septic systems from \$100.00/year to \$24.00/year.

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**

		2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	Percentage of Budget Rec'd	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(301) Real Property Taxes								
01-301-100	Real Estate Taxes - Current Yr	2,588,225	2,516,495	2,570,000	99.30%	2,600,897	30,897	1.20%
01-301-400	Real Estate Taxes - Delinquent	25,000	35,468	40,000	160.00%	30,000	(10,000)	-25.00%
01-301-600	Real Estate Taxes - Interim	4,000	2,392	4,000	100.00%	4,000	0	0.00%
Subtotal (301) Real Property Taxes:		2,617,225	2,554,354	2,614,000	99.88%	2,634,897	20,897	0.80%
(310) Act 511 Taxes								
01-310-100	Real Estate Transfer Tax	215,000	300,232	619,000	287.91%	250,000	(369,000)	-59.61%
01-310-210	Earned Income Tax	2,200,000	1,894,323	2,254,700	102.49%	2,300,000	45,300	2.01%
01-310-410	Local Services Tax	120,000	111,243	135,000	112.50%	130,000	(5,000)	-3.70%
Subtotal (310) Act 511 Taxes:		2,535,000	2,305,798	3,008,700	118.69%	2,680,000	(328,700)	-10.92%
(321) Franchise Fees								
01-321-800	Franchise Fee - Comcast	115,500	85,974	114,900	99.48%	117,000	2,100	1.83%
01-321-801	Franchise Fee - SBA	26,575	16,662	16,662	62.70%	-	(16,662)	-100.00%
01-321-802	Franchise Fee - Verizon	145,000	112,924	143,000	98.62%	145,000	2,000	1.40%
01-321-803	Franchise Fee - Am Tower	1,000	834	834	83.40%	1,000	166	19.90%
Subtotal (321) Franchise Fees:		288,075	216,394	275,396	95.60%	263,000	(12,396)	-4.50%
(331) Fines								
01-331-000	Court-District Magistrate	75,000	46,328	55,000	73.33%	60,000	5,000	9.09%
01-331-100	Vehicle Code Violations	8,000	2,676	6,218	77.73%	7,000	782	12.57%
01-331-120	Ordinance Violations	1,500	-	-	0.00%	1,000	1,000	0.00%
01-331-125	False Alarm Fines/Residential	2,500	1,129	2,000	80.00%	2,000	0	0.00%
01-331-130	False Alarm Fines/Commercial	20,000	31,356	37,000	185.00%	25,000	(12,000)	-32.43%
Subtotal (331) Fines:		107,000	81,490	100,218	93.66%	95,000	(5,218)	-5.21%
(341) Interest Earnings								
01-341-000	Interest Earnings	3,800	3,423	4,225	111.18%	4,000	(225)	-5.33%
01-341-700	Interest on Dev Reimbursement	1,500	3,878	4,000	266.67%	2,500	(1,500)	-37.50%
Subtotal (341) Interest Earnings:		5,300	7,302	8,225	155.19%	6,500	(1,725)	-20.97%

**General Fund
Revenue**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	Percentage of Budget Rec'd	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(342) Rents and Royalties							
01-342-100 Township Park/Land Fees	4,500	5,550	6,000	133.33%	5,000	(1,000)	-16.67%
01-342-150 Oakbourne Fields Lease	4,400	2,900	2,900	65.91%	2,000	(900)	-31.03%
01-342-200 Township Building - Gatehouse	17,400	13,050	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	20,000	17,285	20,000	100.00%	20,000	0	0.00%
01-342-230 Township Building - Oakbourne	500	175	300	60.00%	500	200	66.67%
01-342-235 Mansion Table/Chair Rentals	4,500	2,906	4,000	0.00%	4,500	500	12.50%
01-342-240 Tower Lease - Oakbourne	32,196	26,865	32,309	100.35%	33,325	1,016	3.14%
01-342-250 Garage Lease - American Twr	30,255	4,917	30,255	100.00%	31,163	908	3.00%
Subtotal (342) Rents & Royalties:	115,047	74,727	114,460	99.49%	115,184	724	0.63%
(354) Capital & Operating Grants							
01-354-140 CFA Authority Grant/Tyson Park	96,703	92,355	92,355	95.50%	0	(92,355)	-100.00%
01-354-145 Comcast Capital Grant/Gov't Access	0	0	0	0.00%	14,000	14,000	
01-354-150 Vision Partnership Program	0	0	0	0.00%	0	0	
01-354-500 PennDot Go Green Grant/Rt 3	0	0	0	0	10,000	10,000	0.00%
Subtotal (354) State Grants:	96,703	92,355	92,355	95.50%	24,000	(68,355)	-74.01%
(355) State Shared Revenues							
01-355-010 PURTA Monies	6,900	6,074	6,074	88.03%	6,400	326	5.36%
01-355-070 Foreign Fire Insurance Monies	100,115	96,126	96,126	96.02%	105,000	8,874	9.23%
01-355-090 State Aid - Pension	45,000	45,658	45,658	101.46%	46,000	342	0.75%
01-355-091 State Aid - Police Pension	90,000	79,213	79,213	88.01%	90,000	10,787	13.62%
01-355-100 Other State and County Grants	6,500	6,500	6,500	100.00%	6,500	0	0.00%
Subtotal (355) State Shared Revenues:	248,515	233,572	233,572	93.99%	253,900	20,328	8.70%
(361) Twp Sales/Charges for Svcs							
01-361-000 General Government Admin							
01-361-310 SALDO Fees	2,500	415	415	16.60%	1,200	785	189.16%
01-361-330 Board of Supv Hearing Fee/CU	600	710	710	118.33%	780	70	9.86%
01-361-340 Hearing Fees/ZHB	3,500	1,080	1,440	41.14%	2,000	560	38.89%
01-361-350 ZHB Additional Fees	-	504	1,200	0.00%	1,500	300	25.00%
01-361-500 Sale of Maps and Publications	100	-	-	0.00%	100	100	
01-361-552 Sales - Tennis Keys	100	180	180	180.00%	100	(80)	-44.44%
01-361-553 Sales - Parking Permits	150	180	180	120.00%	150	(30)	-16.67%
01-361-555 Miscellaneous Sales	200	27	50	25.00%	100	50	100.00%
01-361-600 Tax Certification Fees	7,500	8,610	9,200	122.67%	8,500	(700)	-7.61%
01-361-601 Tax NSF Fee	50	75	100	200.00%	100	0	0.00%
Subtotal (361) Twp Sales/Charges for Svcs:	14,700	11,781	13,475	91.67%	14,530	1,055	7.83%

**General Fund
Revenue**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	Percentage of Budget Rec'd	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(362) Protective Inspection Fees							
01-362-400	1,500	3,545	4,200	280.00%	3,500	(700)	-16.67%
01-362-405	-	3,141	3,200		1,500	(1,700)	-53.13%
01-362-406	-	150	300		150	(150)	-50.00%
01-362-410	30,000	36,078	43,000	143.33%	35,000	(8,000)	-18.60%
01-362-420	75,000	55,951	62,000	82.67%	60,000	(2,000)	-3.23%
01-362-421	2,500	4,676	6,200	248.00%	5,000	(1,200)	-19.35%
01-362-422	6,500	10,481	12,000	184.62%	8,000	(4,000)	-33.33%
01-362-423	2,500	4,222	5,300	212.00%	4,000	(1,300)	-24.53%
01-362-425	1,000	777	777	77.70%	1,000	223	28.70%
01-362-430	4,000	5,020	5,500	137.50%	5,000	(500)	-9.09%
01-362-450	3,000	2,375	2,875	95.83%	3,000	125	4.35%
01-362-451	13,500	15,458	17,700	131.11%	16,000	(1,700)	-9.60%
01-362-452	15,000	38,918	39,168	261.12%	25,000	(14,168)	-36.17%
01-362-453	3,500	1,690	1,915	54.71%	3,000	1,085	56.66%
01-362-454	7,500	12,861	14,500	193.33%	11,000	(3,500)	-24.14%
01-362-455	3,000	3,904	4,500	150.00%	4,000	(500)	-11.11%
01-362-460	2,000	2,135	2,135	106.75%	2,000	(135)	-6.32%
01-362-461	1,500	395	495	33.00%	1,000	505	102.02%
01-362-462	1,000	5,709	6,500	650.00%	4,000	(2,500)	-38.46%
01-362-463	1,000	95	95	9.50%	500	405	426.32%
01-362-464	400	350	450	112.50%	500	50	11.11%
01-362-465	2,500	3,667	3,862	154.48%	3,000	(862)	-22.32%
01-362-466	750	760	760	101.33%	750	(10)	-1.32%
01-362-470	1,500	727	877	58.47%	1,000	123	14.03%
01-362-475	1,000	500	1,000	100.00%	1,000	0	0.00%
01-362-480	2,000	810	1,827	91.35%	2,000	173	9.47%
01-362-481	2,000	765	765	38.25%	2,000	1,235	161.44%
01-362-490	1,500	1,209	1,209	80.60%	1,500	291	24.07%
Subtotal (362) Protective Insp. Fees:	185,650	216,369	243,110	130.95%	204,400	(38,710)	-15.92%
(367) Recreation Program Fees							
01-367-200	3,500	2,504	2,504	71.54%	2,300	(204)	-8.15%
01-367-250	300	300	300	100.00%	300	0	0.00%
01-367-300	600	650	650	108.33%	650	0	0.00%
Subtotal (367) Recreation Program Fees:	4,400	3,454	3,454	78.50%	3,250	(204)	-5.91%
(387) Contribution/Donation/Pvt Source							
01-387-100	-	693	693	0.00%	-	(693)	-100.00%
01-387-160	-	-	-	0.00%	-	0	
01-387-200	-	-	-	0.00%	-	0	
Subtotal (387) Contributions/Etc:	-	693	693	0.00%	-	(693)	-100.00%

**General Fund
Revenue**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	Percentage of Budget Rec'd	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
<u>(391) Proceeds of Fixed Asset Sales</u>							
01-391-100 Sale of an Asset	35,000	0	6,000	0.00%	20,000	14,000	233.33%
01-391-300 Insurance Co Claim Payment	-	0		0.00%	-	0	
Subtotal (391) Proceeds of Fixed Asset Sales:	35,000	0	6,000	0.00%	20,000	14,000	233.33%
<u>(392) Interfund Operating Transfers</u>							
01-392-364 Transfer from Refuse Fund	440,000	-	440,000	100.00%	415,600	(24,400)	-5.55%
Subtotal (392) Interfund Transfers	440,000	-	440,000	100.00%	415,600	(24,400)	-5.55%
<u>(395) Refunds & Reimbursements</u>							
01-395-100 Miscellaneous Refunds	1,500	-	-	0.00%	1,000	1,000	
01-395-200 Misc Reimbursements	8,000	10,768	10,768	134.60%	8,000	(2,768)	-25.71%
01-395-201 Administrative Fee	250	129	129	51.60%	250	121	93.80%
01-395-210 Reimbursement/Newsletter/AJB	10,000	-	8,000	80.00%	10,000	2,000	25.00%
01-395-220 Reimbursement/AmericanTower	12,500	8,163	9,485	75.88%	10,000	515	5.43%
01-395-230 Reimbursement/Joint Ownership	20,000	-	18,000	90.00%	20,000	2,000	11.11%
01-395-235 TelventSateliteSvc-E.Goshen	1,800	2,406	2,406	133.67%	2,500	94	3.91%
01-395-240 Reimburse/WEGO Maintenance	250	545	545	217.82%	500	(45)	-8.18%
01-395-250 Reimbursed RE Taxes	10,600	11,289	11,289	106.50%	11,500	211	1.87%
01-395-257 Reimbursement - WEGO Bldg Ins.	8,400	8,590	8,590	102.26%	8,650	60	0.70%
01-222-000 Healthcare Assessment Reimburse	6,000	4,963	5,956	99.26%	6,000	44	0.75%
01-395-260 Bamboo Removal Reimbursement	4,000	-	-	0.00%	4,000	4,000	
01-395-700 Developers Reimbursements	200,000	252,788	287,788	143.89%	225,000	(62,788)	-21.82%
Subtotal (395) Refunds/ Reimbursements	283,300	299,641	362,955	128.12%	307,400	(55,555)	-15.31%
Total General Fund Revenue:	6,975,915	6,097,929	7,424,258	106.43%	7,037,661	(386,597)	-5.21%

**General Fund
Expenditures**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	% of Budget Used	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(400) Legislative (Governing) Body							
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	3,622	5,000	100.00%	5,000	0	0.00%
01-400-300 IT-Networking BOS	50	0	50	100.00%	50	0	0.00%
01-400-320 IPAD- M.DiDomenico	500	270	400	80.00%	500	100	25.00%
01-400-330 IPAD- C. DeWolf	500	270	400	80.00%	500	100	25.00%
01-400-340 IPAD- T. Haws	500	270	400	80.00%	500	100	25.00%
Subtotal (400) Legislative Body:	16,300	11,745	16,000	98.16%	16,300	300	1.88%
(402) Financial Administration							
01-402-311 Auditing Service	13,500	13,271	13,609	100.81%	13,500	(109)	-0.80%
Subtotal (402) Financial Admin:	13,500	13,271	13,609	100.81%	13,500	(109)	-0.80%
(403) Tax Collection							
01-403-000 Tax Collection	250	199	250	100.00%	250	0	0.00%
01-403-210 Office Supplies-Tax Dept	1,000	0	750	75.00%	1,000	250	33.33%
01-403-305 Tax Collection Committee Budget	384	384	384	100.12%	373	(11)	-2.79%
01-403-310 EIT Tax Commission	32,000	25,362	32,560	101.75%	32,600	40	0.12%
01-403-315 EIT/LST Advanced Costs	1,500	1,533	1,600	106.67%	1,600	0	0.00%
01-403-320 LST Tax Commission	1,750	1,067	1,750	100.00%	1,750	0	0.00%
01-403-325 Postage -Tax Dept	1,800	1,629	1,629	90.50%	1,800	171	10.50%
01-403-342 Tax Bills Processing/Printing	450	390	390	86.67%	450	60	15.38%
Subtotal for (403) Tax Collection:	39,134	30,563	39,313	100.46%	39,823	510	1.30%
(404) Legal Services							
01-404-310 Solicitor	85,000	35,915	51,915	61.08%	60,000	8,085	15.57%
01-404-320 Misc Legal Services	10,000	863	2,500	25.00%	60,000	57,500	2300.00%
01-404-400 Legal Fees Due from Developer	30,000	54,466	63,000	210.00%	50,000	(13,000)	-20.63%
Subtotal for (404) Legal Services:	125,000	91,244	117,415	93.93%	170,000	52,585	44.79%
(406) General Government Admin							
01-406-000 General Gov Administration	500	0	500	100.00%	500	0	0.00%
01-406-050 Drug Testing	500	132	490	98.00%	500	10	2.04%
01-406-210 Office Supplies - Admin	6,000	2,743	3,700	61.67%	6,000	2,300	62.16%
01-406-230 Office Postage	5,000	3,218	4,600	92.00%	5,000	400	8.70%
01-406-240 General Operating Expenses	5,500	3,083	5,300	96.36%	5,800	500	9.43%
01-406-260 Minor Equipment	6,000	0	2,500	41.67%	4,000	1,500	60.00%
01-406-320 Communication/Tele-Wireless	7,500	4,691	6,850	91.33%	7,500	650	9.49%
01-406-330 Mileage/Tolls	400	767	850	212.50%	1,000	150	17.65%
01-406-340 Newsletter	20,000	16,236	18,025	90.13%	20,000	1,975	10.96%
01-406-341 Advertising	4,500	4,834	5,800	128.89%	6,000	200	3.45%
01-406-342 Printing	200	38	75	37.50%	200	125	166.67%
01-406-370 Equipment Repair/Maintenance	2,000	1,050	1,800	90.00%	2,000	200	11.11%
01-406-380 Equipment Rental	1,500	882	1,500	100.00%	1,500	0	0.00%
01-406-420 Membership/Dues/Subscriptions	6,000	4,241	5,800	96.67%	6,000	200	3.45%
01-406-460 Training & Information	4,000	1,827	3,400	85.00%	4,000	600	17.65%
01-406-510 Honorarium & Gifts	2,500	300	750	30.00%	1,000	250	33.33%
Subtotal for (406) General Gov't Admin:	72,100	44,043	61,940	85.91%	71,000	9,060	14.63%

**General Fund
Expenditures**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	% of Budget Used	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est	
(407) IT - Networking Services								
01-407-215	Computer Hardware Svc/Supply	27,000	4,483	19,500	72.22%	9,500	(10,000)	-51.28%
01-407-218	docStar Filing System	26,000	5,915	23,050	88.65%	4,000	(19,050)	-82.65%
01-407-220	Enterprise Software Maintenance	15,000	8,218	9,300	62.00%	15,000	5,700	61.29%
01-407-221	Regional GIS/GeoPlan	4,000	0	0	0.00%	0	0	0.00%
01-407-325	Garage Computer Services	750	450	625	83.33%	750	125	20.00%
01-407-330	Garage IPAD	400	270	350	0.00%	400	50	14.29%
01-407-480	Internet Fees	3,500	2,090	2,510	71.71%	3,500	990	39.44%
Subtotal for (407) IT - Networking Services		76,650	21,425	55,335	72.19%	33,150	(22,185)	-40.09%
(408) Engineering								
01-408-313	Engineering Services	45,000	4,445	6,000	13.33%	20,000	14,000	233.33%
01-408-314	Special Engineering Services/MS4	25,000	6,950	10,189	40.76%	24,000	13,811	135.54%
01-408-315	Engineering-Road Program	40,000	42,932	42,932	107.33%	40,000	(2,932)	-6.83%
01-408-316	Inspection Services	5,000	0	5,000	100.00%	5,000	0	0.00%
01-408-317	Dunvegan Rd Culvert Repl	8,920	559	700	7.85%	9,000	8,300	1185.71%
01-408-318	Oakbourne Road Bridge Study	20,000	10,401	16,197	80.99%	8,200	(7,997)	100.00%
01-408-320	Traffic Engineering - Study	10,000	11,331	11,331	113.31%	10,000	(1,331)	-11.75%
01-408-400	Engr Svc Due from Developer	140,000	62,140	90,000	64.29%	100,000	10,000	11.11%
01-408-410	Engr. Insp Svc Due from Dev	25,000	47,022	55,000	220.00%	55,000	0	0.00%
Subtotal for (408) Engineering:		318,920	185,779	237,349	74.42%	271,200	33,851	14.26%
(409) General Government Buildings								
01-409-250	Repairs/ Maintenance Supplies	2,000	1,878	2,100	105.00%	2,300	200	9.52%
01-409-361	Utilities - Admin	14,500	12,558	14,500	100.00%	14,500	0	0.00%
01-409-366	Water/Supplies- Admin	550	527	585	106.36%	600	15	2.56%
01-409-370	Repair/Maintenance Svcs	3,700	2,882	3,207	86.68%	3,700	493	15.37%
01-409-420	Administration Building Exp	5,000	986	2,100	42.00%	5,000	2,900	138.10%
01-409-430	Township Garage Exp	7,500	4,228	5,600	74.67%	7,500	1,900	33.93%
01-409-431	PW Garage Utilities	18,500	13,590	14,740	79.68%	18,500	3,760	25.51%
01-409-440	Oakbourne Mansion Exp	38,500	16,793	18,000	46.75%	40,000	22,000	122.22%
01-409-445	Gatehouse at Oakbourne	2,000	319	500	25.00%	2,000	1,500	300.00%
01-409-730	Capital Expense - Admin Bldg	0	9,365	23,780		25,000	1,220	5.13%
01-409-740	Capital Purchase	0	0	0	0.00%	0	0	0.00%
01-409-750	Capital Purchase-Minor Equipment	2,500	0	2,500	0.00%	2,500	0	0.00%
Subtotal for (409) General Gov't Bldgs:		94,750	63,128	87,612	92.47%	121,600	33,988	38.79%
(410) Public Safety - Police								
01-410-010	Police Department - Budget	2,415,458	2,054,849	2,393,013	99.07%	2,544,320	151,307	6.32%
01-410-030	Police - Misc Capital Expenses	14,998	14,998	14,998	100.00%	0	(14,998)	-100.00%
01-410-200	Police Building Property Insurance	8,400	8,590	8,590	102.26%	8,650	60	0.70%
01-410-610	Police Capital Reserve Account	7,700	7,700	7,700	100.00%	7,900	200	2.60%
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	146,420	123,000	146,420	100.00%	143,920	(2,500)	-1.71%
Subtotal (410) Public Safety - Police:		2,772,975	2,359,136	2,750,721	99.20%	2,884,790	134,069	4.87%

**General Fund
Expenditures**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	% of Budget Used	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(411) Public Safety - Fire							
01-411-240 Twp Fire Marshal Exp	1,500	0	0	0.00%	0	0	0.00%
01-411-360 Fire Hydrant Rentals	70,000	56,205	67,446	96.35%	70,000	2,554	3.79%
01-411-370 Fire Equip Repair/Maintenance	750	250	500	66.67%	750	250	50.00%
01-411-450 Alarm System Contract	4,300	3,389	3,389	78.81%	4,300	911	26.88%
01-411-531 Contribution - WC Borough	119,650	119,650	119,650	100.00%	119,650	0	0.00%
01-411-532 Contribution - Goshen Fire Co	82,000	0	82,000	100.00%	83,500	1,500	1.83%
01-411-533 EGoshen Fire - Workers Comp	11,500	8,386	8,386	72.92%	10,000	1,614	19.24%
01-411-535 Firemans Foreign Fire Ins Prem	105,000	96,126	96,126	91.55%	105,000	8,874	9.23%
Subtotal (411) Public Safety -Fire:	394,700	284,006	377,497	95.64%	393,200	15,703	4.16%
(413) Building & Code Enforcement							
01-413-200 BCO - Contracted Services	20,000	14,174	18,500	92.50%	20,000	1,500	8.11%
01-413-240 Bldg Insp Training/Gen Exp	2,500	2,419	2,419	96.76%	3,000	581	24.02%
01-413-250 Residential Review/Insp Services	45,000	67,188	75,000	166.67%	75,000	0	0.00%
01-413-255 Ordinance/Code Enforcement	1,000	0	75	7.50%	1,000	925	1233.33%
01-413-370 Bldg Insp - Vehicle Repair	0	55	250	0.00%	500	250	100.00%
01-413-400 Commercial Review/Insp Services	50,000	122,598	135,000	270.00%	65,000	(70,000)	-51.85%
01-413-451 U&O Permit - Residential Services	13,500	11,175	12,300	91.11%	1,500	(10,800)	-87.80%
01-413-452 U&O Permit - Commercial Services	11,000	47,360	47,860	435.09%	13,000	(34,860)	-72.84%
01-413-900 MuniCode Official TrainingAcct	800	784	1,104	138.00%	1,000	(104)	-9.42%
Subtotal (413) Building & Code Enforcement:	143,800	265,753	292,508	203.41%	180,000	(112,508)	-38.46%
(414) Planning and Zoning							
01-414-100 Planning/Zoning Wages	1,500	125	375	25.00%	500	125	33.33%
01-414-240 Planning Commission Gen Expense	6,000	1,299	6,445	107.42%	6,000	(445)	-6.90%
01-414-313 Planning Commission Consultant	15,000	2,725	3,500	23.33%	3,000	(500)	-14.29%
01-414-400 Planning Consult /Developer	5,000	0	0	0.00%	5,000	5,000	100.00%
01-414-461 Supervisor Hearings	3,000	0	0	0.00%	3,000	3,000	100.00%
01-414-462 Zoning Hearing Board Hearings	10,000	7,934	8,500	85.00%	10,000	1,500	17.65%
01-414-463 Zoning Ordinance Revisions/Consult	35,000	0	0	0.00%	3,000	3,000	100.00%
01-414-463 Comprehensive Plan Consultant/VVP	0	0	0	0.00%	35,000	35,000	100.00%
01-414-465 Advertising - ZHB/CU/PC	4,000	7,038	7,550	188.75%	8,000	450	5.96%
Subtotal (414) Planning and Zoning:	79,500	19,121	26,370	33.17%	73,500	47,130	178.73%
(415) Emergency Management							
01-415-310 EM Services	150	30	150	100.00%	150	0	0.00%
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%
Subtotal (415) Emergency Management:	550	30	550	100.00%	550	0	0.00%

**General Fund
Expenditures**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	% of Budget Used	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(419) Public Safety - Other							
01-419-100 CC SPCA Contract	1,500	0	1,500	100.00%	1,500	0	0.00%
01-419-150 Animal Acquisition/Call for Service Fee	4,200	2,150	2,970	70.71%	3,500	530	100.00%
01-419-200 SPCA Stray Boarding	2,500	350	750	30.00%	1,800	1,050	140.00%
01-419-300 PA Criminal Record Check	400	28	78	19.50%	150	72	92.31%
Subtotal (419) Public Safety - Other:	8,600	2,528	5,298	61.60%	6,950	1,652	31.18%
(430) Public Works Department							
01-430-210 Office Supplies - PW	500	46	150	30.00%	300	150	100.00%
01-430-220 Garage Telephone Svcs	4,500	4,108	4,398	97.73%	4,500	102	2.32%
01-430-240 General Expense - Public Works	500	398	500	100.00%	500	0	0.00%
01-430-241 Uniforms - Public Works	1,750	1,450	1,750	100.00%	2,100	350	20.00%
01-430-250 General Supplies - PW	3,500	3,091	3,500	100.00%	3,500	0	0.00%
01-430-251 Hardware Supplies - PW	1,500	1,393	1,500	100.00%	1,500	0	0.00%
01-430-260 Tool & Equip Purchases - PW	2,500	2,876	2,876	115.04%	2,500	(376)	-13.07%
01-430-300 Vehicle Maintenance -PW	20,000	26,345	28,000	140.00%	20,000	(8,000)	-28.57%
01-430-330 PW Vehicle Operation - FUEL	19,000	5,341	7,845	41.29%	12,000	4,155	52.96%
01-430-370 Tool & Equipment Repair - PW	700	634	700	100.00%	700	0	0.00%
01-430-371 Tool & Equipment Rental-PW	800	0	800	100.00%	800	0	0.00%
Subtotal (430) Public Works Department:	55,250	45,682	52,019	94.15%	48,400	(3,619)	-6.96%
(432) Winter Maintenance							
01-432-180 Winter Maintenance OT	15,000	24,735	28,735	191.57%	15,000	(13,735)	-47.80%
01-432-200 Snow Removal - Contractors	55,000	60,336	65,000	118.18%	55,000	(10,000)	-15.38%
01-432-250 Snow Removal - Materials	75,000	96,916	104,400	139.20%	85,000	(19,400)	-18.58%
01-432-300 Snow Removal - Misc Exp	4,000	2,197	2,197	54.93%	4,000	1,803	82.07%
Subtotal (432) Winter Maintenance:	149,000	184,183	200,332	134.45%	159,000	(41,332)	-20.63%
(433) Traffic Control							
01-433-301 Street Signs, Lines, Markings	28,000	38,348	38,348	136.96%	30,000	(8,348)	-21.77%
01-433-305 Traffic Signals - Misc Exp	1,000	683	750	75.00%	1,000	3,803	33.33%
01-433-360 Traffic Signals - Electricity	6,000	3,803	4,185	69.75%	6,000	1,815	43.37%
01-433-370 Traffic Signals - Repairs	18,000	11,853	13,600	75.56%	18,000	4,400	32.35%
01-433-450 Traffic Signals - Contract Svc	2,750	2,448	2,448	89.02%	2,750	302	12.34%
01-433-500 Adaptative Traffic Signal Rt 3/GRANT	0	0	0	0.00%	20,000	20,000	100.00%
Subtotal (433) Traffic Control:	55,750	57,135	59,331	106.42%	77,750	18,419	31.04%
(434) Street Lighting							
01-434-360 Street Lights - Electricity	1,500	1,143	1,257	83.82%	1,500	243	19.30%
Subtotal (434) Street Lighting:	1,500	1,143	1,257	83.82%	1,500	243	19.30%

**General Fund
Expenditures**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	% of Budget Used	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(436) Storm Sewers and Drains							
01-436-000 Storm Sewers & Drains	1,500	0	0	0.00%	1,500	1,500	100.00%
01-436-400 Televis Svcs-Storm Drains	1,000	1,520	1,520	0.00%	1,000	(520)	-34.21%
01-436-450 Drainage	10,000	2,306	4,500	45.00%	10,000	5,500	122.22%
01-436-455 Thorne Drive Detention Basin	15,000	0	0	0.00%	0	0	
01-436-460 Dunvegan Culvert Repair	95,500	0	0	0.00%	140,000	140,000	100.00%
Subtotal (436) Drainage:	123,000	3,826	6,020	4.89%	152,500	146,480	2433.22%
(437) Tools & Machinery							
01-437-370 Tool/Machinery - Maint/Repair	1,000	0	0	0.00%	6,000	6,000	100.00%
01-437-700 Capital Purchases - PW 2014 Vehicle	0	39,643	39,643	0.00%	0	(39,643)	-100.00%
01-437-725 Backhoe Expenses	4,000	8,541	8,541	213.53%	3,000	(5,541)	-64.88%
01-437-736 2015 International Plow Truck/67-15	130,000	119,271	130,000	0.00%	0	(130,000)	-100.00%
01-437-737 2016 Dump Truck/ 67-12	0	0	0	0.00%	85,000	85,000	100.00%
01-437-740 2012 Plow Truck Vehicle Lease/Purc.	25,762	25,762	25,762	100.00%	0	(25,762)	-100.00%
01-437-750 Minor Equip Purchase-PW	5,000	0	0	0.00%	5,000	5,000	
Subtotal (437) Tools & Machinery:	165,762	193,217	203,946	123.04%	99,000	(104,946)	-51.46%
(438) Road & Bridge Maintenance							
01-438-250 Highway Material - Public Work	3,500	3,773	3,773	107.80%	3,500	(273)	-7.24%
01-438-251 Road Repair - Public Works	1,500	0	0	0.00%	1,500	1,500	100.00%
01-438-270 Oakbourne Bridge Beam Repair	7,500	0	0	0.00%	7,500	7,500	100.00%
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	3,032	5,000	100.00%	5,000	0	0.00%
01-438-451 PA One Call System	1,000	825	1,000	100.00%	1,000	0	0.00%
01-438-452 Satellite Subscription Service	3,600	3,483	3,483	96.75%	3,600	117	3.36%
01-438-459 Roadside Maintenance/Bamboo Removal	0	0	0		0	0	
Subtotal (438) Rd & Bridge Maintenance:	22,600	11,112	13,256	58.65%	22,600	9,344	70.49%
(439) Highway Construction							
01-439-100 Street Construction	665,000	359,863	396,172	59.57%	665,000	268,828	67.86%
Subtotal (439) Highway Construction:	665,000	359,863	396,172	59.57%	665,000	268,828	67.86%
(446) Stormwater Management/MS4 Requirements							
01-446-10C TMDL Plan Strategy	5,000	0	12,492	249.84%	1,642	(10,850)	-86.86%
Subtotal (446) Stormwater Management	5,000	0	12,492	249.84%	1,642	(10,850)	-86.86%
(450) Historical Commission							
01-450-00C Historical Commission Expenses	500	679	709	141.75%	3,500	2,791	393.83%
01-450-10C Legal Fees	0	6,220	6,700		6,000	(700)	-10.45%
01-450-15C Land Appraisal	0	3,850	3,850		0	(3,850)	-100.00%
Subtotal (450) Historical Commission	500	3,850	3,850		9,500	(3,850)	-100.00%
(451) Cultural & Recreation Administration							
01-451-000 Park & Recreation Commission	5,000	6,735	6,800	136.00%	7,000	200	2.94%
01-451-020 Special Tourism Mktg Initiative	6,500	6,326	6,500	100.00%	6,500	0	0.00%
Subtotal (451) Park & Recreation:	11,500	13,061	13,300	115.65%	13,500	200	1.50%

**General Fund
Expenditures**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	% of Budget Used	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(454) Township Parks							
01-454-240 General Park Expense	4,700	5,778	5,778	122.94%	5,000	(778)	-13.46%
01-454-250 Park Supplies	1,500	674	1,500	100.00%	1,500	0	0.00%
01-454-251 Special Park Projects	1,000	6,095	6,095	609.50%	15,000	8,905	100.00%
01-454-260 Park Tool & Equip Purchase	500	0	0	0.00%	500	500	100.00%
01-454-370 Park Equip Repair & Operat	3,000	1,404	1,500	50.00%	3,000	1,500	100.00%
01-454-380 Equipment Rental	3,000	1,811	2,000	66.67%	2,000	0	0.00%
01-454-450 Parks - Lawn Maint.Contract	28,000	22,292	22,292	79.61%	30,000	7,708	34.58%
01-454-600 Community Garden - Shared Cost	500	0	0	0.00%	500	500	100.00%
Subtotal (454) Township Parks:	42,200	38,054	39,165	92.81%	57,500	18,335	46.82%
(456) Libraries							
01-456-000 Libraries	5,500	5,500	5,500	0.00%	11,000	5,500	100.00%
Subtotal (456) Libraries:	5,500	5,500	5,500	0.00%	11,000	5,500	100.00%
(458) Senior Citizens' Center							
01-458-000 Senior Center	0	0	0	0.00%	0	0	
Subtotal (458) Senior Citizens' Center:	0	0	0	0.00%	0	0	
(461) Conservation of Natural Resources							
01-461-000 Forestry Management	20,000	13,860	18,000	90.00%	20,000	2,000	11.11%
01-461-100 Open Space Preservation/Master Park	10,000	364	364	3.64%	10,000	9,636	2647.25%
01-461-130 Land Use Planning (PECO Grant)	0	2,362	2,362		0	(2,362)	-100.00%
01-461-330 Act 13 -Tyson Park Project	111,250	82,546	82,546	74.20%	5,000	(77,546)	-93.94%
Subtotal (461) Conservation of Natural Resources	141,250	99,133	103,272	73.11%	35,000	(68,272)	-66.11%
(462) Community Develop Housing							
01-462-000 Community Development	600	525	525	0.00%	600	75	14.29%
Subtotal (462) Community Development:	600	525	525	0.00%	600	75	14.29%
(480) Miscellaneous							
01-480-000 Miscellaneous Expenditures	500	36	150	30.00%	500	350	233.33%
01-480-100 Finance/Bank Charges	200	249	249	0.00%	200	(49)	-19.69%
Subtotal (480) Miscellaneous:	700	285	399	57.01%	700	301	75.42%
(483) Police Pension Contribution/State Aid							
01-483-100 Police Pension/State Aid	90,000	79,213	79,213	88.01%	90,000	10,787	13.62%
Subtotal (483) Police Pension:	90,000	79,213	79,213	88.01%	90,000	10,787	13.62%
(484) Workers Compensation Insurance							
01-484-354 Workers Compensation Insurance	23,000	25,376	25,376	110.33%	26,000	624	2.46%
Subtotal (484) Workers Comp Insurance:	23,000	25,376	25,376	110.33%	26,000	624	2.46%

**General Fund
Expenditures**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	% of Budget Used	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(486) Insurance and Benefits							
01-486-100 General Liability Insurance	23,000	25,098	25,098	109.12%	26,500	1,402	5.59%
01-486-200 Admin Bldg Property Insurance	4,000	3,278	3,278	81.96%	4,000	722	22.01%
01-486-210 PW Garage Property Ins	3,500	3,478	3,478	99.37%	3,600	122	3.51%
01-486-220 Mansion/Park Property Ins	9,000	9,011	9,011	100.13%	9,200	189	2.09%
01-486-230 Traffic Signal Property Ins	2,200	2,040	2,040	92.74%	2,200	160	7.83%
01-486-240 Contractor Equip/Debris Remove	1,500	687	687	45.82%	1,500	813	118.25%
01-486-250 Auto Physical Damage Property	4,000	3,928	3,928	98.20%	4,000	72	1.83%
01-486-300 Automobile Liability Insurance	8,500	5,799	5,799	68.22%	8,000	2,202	37.97%
01-486-310 Auto Ins Claim Deductible	0	0	0	0.00%	0	0	
01-486-320 Property Ins Claim/Deductible	0	0	0	0.00%	0	0	
01-486-400 Public Officials Liability	9,300	11,138	11,138	119.77%	11,150	12	0.10%
01-486-401 Bonds-Treasurer's/Other	2,000	1,675	1,675	83.75%	2,000	325	19.40%
Subtotal (486) Insurance & Benefits:	67,000	66,133	66,133	98.71%	72,150	6,017	9.10%
(487) Employee Benefits							
01-401-100 General Fund Payroll	591,524	491,660	588,000	99.40%	602,060	14,060	2.39%
01-405-115 Office Cleical/Part Time	0	0	0	0.00%	20,000	20,000	
01-430-115 Public Works Seasonal Payroll	30,000	17,596	20,000	66.67%	20,000	0	0.00%
01-430-180 Public Works Overtime	10,000	6,767	8,000	80.00%	10,000	2,000	25.00%
01-400-1xx Payroll Taxes	55,000	46,489	55,000	100.00%	58,000	3,000	5.45%
01-487-153 Insurance (Life,AD&D,LTD,STD)	13,000	8,654	10,322	79.40%	13,000	2,678	25.95%
01-487-154 Dental Insurance (Empl)	5,000	1,469	3,525	70.50%	5,000	1,475	41.84%
01-487-155 Vision Reimbursement	7,000	1,146	2,146	30.66%	7,000	4,854	226.19%
01-487-156 Health/Hospital Insurance	115,000	79,175	95,015	82.62%	125,000	29,985	31.56%
01-487-157 Healthcare Reimbursement	27,000	10,765	16,765	62.09%	20,755	3,990	23.80%
01-487-158 HCA Plan Fees	1,200	855	995	82.92%	1,500	505	50.75%
01-487-160 Employer Contribution to Pension	45,000	36,020	45,000	0.00%	45,000	0	0.00%
Subtotal (487) Employee Benefits:	899,724	700,596	844,768	93.89%	927,315	82,547	9.77%
(491) Refunds of Prior Year Revenues							
01-491-000 Refund/Reimburse Prior Revenue	100	96	96	0.00%	150	54	56.25%
01-491-013 Reimbursable Tax Payments	11,000	10,208	14,582	132.56%	15,000	418	2.87%
01-491-090 State Aid-Pension Excess	0	9,274	9,274	0.00%	0	(9,274)	-100.00%
01-491-100 Miscellaneous Reimbursement	7,500	4,054	7,000	0.00%	7,500	500	7.14%
Subtotal (491) Refunds of Prior Yr Revenues:	18,600	23,631	30,952	166.41%	22,650	(8,302)	-26.82%
(492) Interfund Operating Transfers							
01-492-010 Transfer to GF	19,500	0			0		
01-492-020 Transfer to Capital Projects	0	0	0	0.00%	30,000	30,000	0.00%
01-492-030 Transfer to Capital Reserve/WEGO					Police (410)		
01-492-035 Transfer to Cap Future Reserve	20,000	0	20,000	100.00%	20,000	0	0.00%
01-492-200 Transfer to Debt Svc/WEGO Series 2012					Police (410)		
01-492-300 Transfer to Debt Svc /Series 2011	116,500	95,000	116,500	0.00%	114,291	(2,209)	-1.90%
01-492-400 Transfer to Capital Repl Reserve	120,000	0	302,580	0.00%	104,500	(198,080)	-65.46%
Subtotal (492) Interfund Operating Transfers:	276,000	95,000	439,080	159.09%	268,791	(170,289)	-38.78%
Total General Fund Expenditures	6,975,915	5,394,441	6,677,877	95.73%	7,037,661	359,784	5.39%
Total GENERAL FUND Revenues:	6,975,915	6,097,929	7,424,258	106.43%	7,037,661	(386,597)	-5.21%
Total GENERAL FUND Expenditures:	6,975,915	5,394,441	6,677,877	95.73%	7,037,661	359,784	5.39%
Total GENERAL FUND Balance	0	703,488	746,382		0		

**Refuse Fund
Revenue**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	% of Budget Rec'd	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
<u>(355) State Shared Revenues</u>							
1 01-355-020 DER Grant - Recycling	15,000	0	19,912	133%	15,000	(4,912)	-24.67%
Subtotal State Revenue	15,000	0	19,912	133%	15,000	(4,912)	-24.67%
<u>(395) Reimbursements</u>							
1 01-395-205 Hazard Waste Reimburse	2,000	1,128	1,128	56%	2,000	872	77.26%
Subtotal Reimbursements	2,000	1,128	1,128	56%	2,000	872	77.26%
<u>(364) Sanitation/Trash/Recycling Fee</u>							
1 01-364-300 Solid Waste Collection	1,046,750	865,193	1,026,900	98%	1,046,750	19,850	1.93%
1 01-364-500 Delinquent UB Collections	85,000	138,789	145,000	171%	100,000	(45,000)	-31.03%
Subtotal (364) Trash/Recycling:	1,131,750	1,003,982	1,171,900	104%	1,146,750	(25,150)	-2.15%
Total Refuse Revenue	1,148,750	1,005,111	1,192,940	104%	1,163,750	(29,190)	-2.45%

**Refuse Fund
Expenditures**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	% Budget Used	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(404) Solicitor							
01-404-500 Delinquent Collection Legal Fees	5,000	3,001	5,315	106%	5,500	185	3.48%
01-404-600 Delinquent On-Lot Legal Fees	-	112	150		150	-	0.00%
Subtotal (404) Solicitor	5,000	3,114	5,465	109%	5,650	185	3.39%
(406) General Government Administration							
01-406-360 Municipay Credit Card Fees	4,000	3,223	4,123	103%	5,000	877	21.27%
Subtotal (406) Gen Gov't Admin	4,000	3,223	4,123	103%	5,000	877	21.27%
(426) Recycling							
01-426-100 Recycling - Special Projects	5,000	1,331	2,660	53%	3,000	340	12.78%
Subtotal (426) Recycling:	5,000	1,331	2,660	53%	3,000	340	12.78%
(427) Solid Waste Collect/Disposal							
01-427-100 Solid Waste Collect/Contracted	458,250	381,875	458,250	100.00%	494,000	35,750	7.80%
01-427-120 Solid Waste Tipping Fees	235,000	193,683	235,000	100.00%	235,000	-	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	3,852	4,400	88.01%	5,000	600	13.63%
Subtotal (427) Solid Waste:	698,750	579,410	698,100	99.91%	734,500	36,400	5.21%
(492) Interfund Operating Transfer							
* 01-492-364 Transfer to General Fund	436,000	-	436,000		415,600	(20,400)	-4.68%
Subtotal (492) Interfund Transfer	436,000	-	436,000		415,600	(20,400)	-4.68%
Total Solid Waste Collection Expenses	1,148,750	583,854	1,142,225	99.43%	1,163,750	21,525	1.88%
Total Solid Waste Revenue	1,148,750	1,005,111	1,192,940	103.85%	1,163,750	(29,190)	-2.45%
Total Solid Waste Expenses	1,148,750	583,854	1,142,225	99.43%	1,163,750	21,525	1.88%
Total Solid Waste Fund Balance	-	421,256	50,715		-		

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

**On Lot Management Fund
Revenue and Expenditures**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
On-Lot Management Revenue						
(362) On-Lot Management						
1 362-500 On-Lot Assessment (Reduced from \$100 to \$24)	150,000	138,877	150,000	36,000	(114,000)	-76.00%
1 364-600 Delinquent On-Lot Fees Collected	0	2,246	2,500	2,000	(500)	-20.00%
Total Assessment Revenue	150,000	141,123	152,500	38,000	(114,500)	-75.08%
On-Lot Management Expenditures						
(404) Legal Services						
1 404-600 Solicitor	10,000	3,422	6,000	6,000	-	0.00%
1 404-501 Delinquent Solicitor On-Lot Services (Portnoff)	0	113	175	200	25	14.29%
Subtotal (404) Legal	10,000	3,534	6,175	6,200	25	0.40%
(406) General Government Administration						
1 406-600 Office Supplies	1,000	0	0	0	-	-
1 406-601 Telephone	1,500	1,270	1,524	1,500	(24)	-1.61%
1 406-602 Printing	15,000	205	450	500	50	11.11%
1 406-603 Postage	3,500	1,900	2,000	3,500	1,500	75.00%
1 406-604 Office Equipment	9,000	1,700	1,700	2,000	300	17.65%
1 406-605 Advertising	500	0	0	0	-	-
1 406-635 Public Meetings/Education	15,000	0	0	0	-	-
1 406-640 On-Lot Continuing Education	500	0	0	2,500	2,500	-
Subtotal (406) General Gov't Admin	46,000	5,075	5,674	10,000	4,326	76.23%
(407) IT Networking Services						
1 407-600 Computer Hardware/Support	3,500	3,263	3,263	3,500	237	7.26%
1 407-610 Software Engineer Program Maintenance	10,000	0	2,000	2,000	-	0.00%
1 407-480 Internet Fees	500	400	500	500	-	0.00%
Subtotal (407) IT Networking	14,000	3,663	5,763	6,000	237	4.11%
(408) Engineering Services						
1 408-600 Program Follow-up	7,500	26,000	30,000	7,500	(22,500)	-75.00%
Subtotal (408) Engineering	7,500	26,000	30,000	7,500	(22,500)	-75.00%
(487) Employee Benefits						
1 401-500 On-Lot Coordinator	41,000	25,625	30,750	20,900	(9,850)	-32.03%
1 405-110 Clerical Staff Payroll	16,500	12,884	15,461	3,943	(11,519)	-74.50%
1 487-500 Insurance	15,000	3,081	4,410	4,653	243	5.50%
Subtotal (487) Employee Benefits	72,500	41,590	50,621	29,496	(21,126)	-41.73%
Total On Lot Management Expenditures:	150,000	79,863	98,234	59,196	(39,038)	-39.74%
Total ON LOT MANAGEMENT Revenue	150,000	141,123	152,500	38,000		-75.08%
RESERVED FROM PRIOR YEAR (2014)				16,438		
Total ON LOT MANAGEMENT Expenditures	150,000	79,863	98,234	59,196	-	-39.74%
Total ON LOT MANAGEMENT Fund Balance	0	61,260	54,266	(4,758)	**	

** The Fund Balance from 2015 will be used to offset the projected current year reduction in revenue while remaining compliant with the DEP mandated program.

**On Lot Management Fund
Revenue and Expenditures**

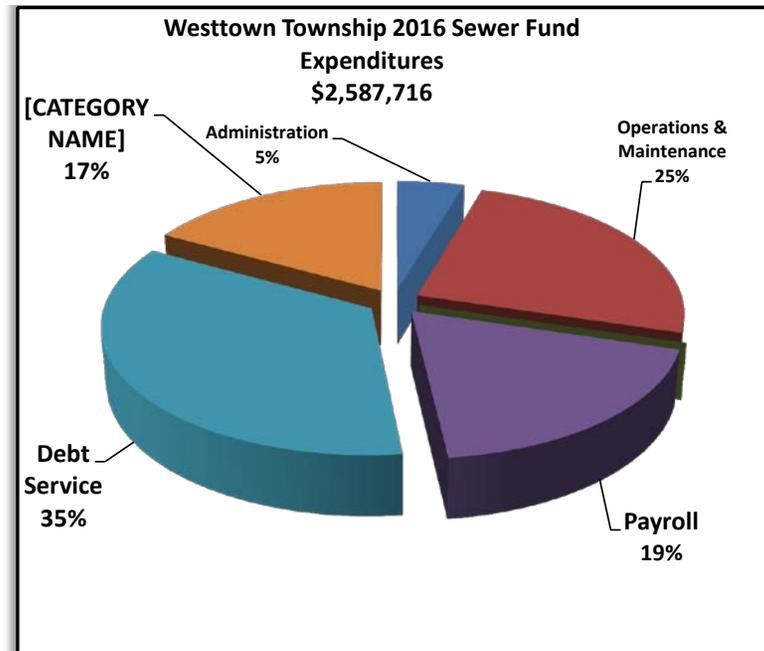
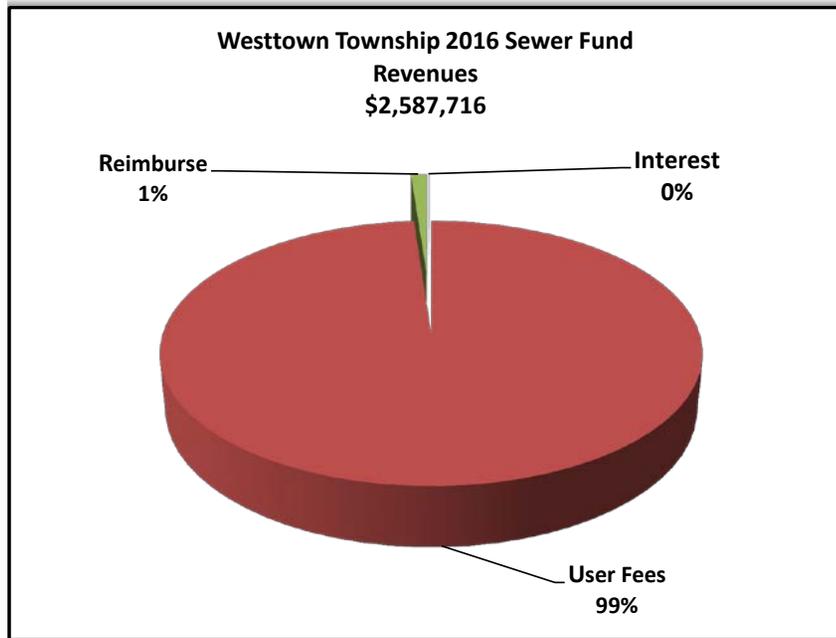
**State Highway Aid Fund
Revenue and Expenditures**

	2015 Budget	Yr To Date 10/31/15	Estimate 12/31/15	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
State Highway Aid Fund Revenue						
Fund Balance	29,395	29,395	29,395			
(341) Interest Earnings						
35 01-341-000 Interest Earnings	100	81	87	100	13	14.94%
(355) State Shared Revenues						
35 01-355-050 Liquid Fuels	289,986	299,572	299,572	340,756	41,184	13.75%
35 35-355-050 Turnback Allocation	7,080	7,080	7,080	7,080	0	0.00%
Total Highway Aid Fund Revenue	326,561	336,128	336,134	347,936	11,802	3.51%
State Highway Aid Fund Expenditures						
(437) Tools & Machinery						
35-437-740 2012 Plow Truck Lease/Purchase	0	0	0	0	0	0.00%
Subtotal (437) Tool & Machinery	0	0	0	0	0	0.00%
(439) Highway Construction						
35 35-439-610 Street Construction	295,000	330,000	330,000	330,000	0	0.00%
Subtotal (439) Highway Construction:	295,000	330,000	330,000	330,000	0	0.00%
Total Highway Aid Fund Expenditures:	295,000	330,000	330,000	330,000	0	0.00%
Total HIGHWAY AID FUND Revenue	326,561	336,128	336,134	347,936	11,802	3.51%
Total HIGHWAY AID FUND Expenditures	295,000	330,000	330,000	330,000	0	0.00%
Total HIGHWAY AID FUND Fund Balance	31,561	6,128	6,134	17,936		

Westtown Township
2016 Sewer Fund Budget



Fiscal Year 2016 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 and GO Bond 2012.

Reserves - Based on Fund Balance Policy (Resolution 2013-7) no less than 12% of budgeted revenue for the current budget year shall fund the Chester Creek Wastewater Plant Capital Reserve. 2016 budget appropriation is 12.75%. Remainder Reserve is windfall tapping fee.

**Sewer Fund
Revenue**

	2015 Budget	Yr to Date 10/31/15	Estimate 12/31/15	% Budget Rec'd	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(341) Interest Earnings							
08-341-000 Interest Earnings	800	764	945	118.13%	1,000	55	5.82%
Subtotal (341) Interest Earnings	800	764	945	118.13%	1,000	55	5.82%
(364) Sanitation/Sewage Charges							
08-364-110 Sewage Tapping Fee /WCC	5,860	2,930	5,860	100.00%	5,860	(0)	0.00%
08-364-111 Sewage Tapping Fee/ W.Goshen	6,330	104,417	104,417	1649.55%	12,657	(91,760)	
08-364-115 Sewer Inspection-Residential	2,000	0	1,000	0.00%	2,000	1,000	100.00%
08-364-1202 Sewer User Fee-WT Sch	35,000	22,258	29,242	83.55%	35,000	5,758	19.69%
08-364-130 Admin Fee WT Sch Pump Station	0	600	1,200		1,200	0	0.00%
08-364-120 Sewer User Fees	2,483,000	2,002,259	2,032,920	81.87%	2,500,000	467,080	22.98%
08-364-500 Delinquent Sewer Collections							
Subtotal (364) Sanitation	2,532,190	2,132,463	2,174,639	85.88%	2,556,716	382,077	17.57%
(380) Miscellaneous Revenue							
08-380-000 Reserve Appropriation	0	0	0	0.00%	0	0	0.00%
Subtotal (390) Misc Revenue	0	0	0	0.00%	0	0	0.00%
(395) Refunds & Reimbursements							
08-395-200 Miscellaneous Reimbursement	33,000	30,400	30,400	0.00%	0	(30,400)	0.00%
08-395-700 Developers Reimbursements	50,000	6,861	33,000	66.00%	30,000	(3,000)	-9.09%
Subtotal (395) Refunds & Reimbursements:	83,000	37,261	63,400	76.39%	30,000	(33,400)	-52.68%
Total Sewer Revenue	2,615,990	2,170,488	2,238,984	85.59%	2,587,716	348,732	15.58%

**Sewer Fund
Expenditures**

		2015 Budget	Yr to Date 10/31/15	Estimate 12/31/15	% Budget Used	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(401) Executive								
08-401-210	WW - Office Supplies	350	0	100	28.57%	350	250	250.00%
08-401-241	WW - Training & Information	3,000	641	1,080	36.00%	3,000	1,920	177.78%
08-401-341	WW Advertising	1,000	1,024	1,500	150.00%	1,000	(500)	-33.33%
08-401-342	WW Printing	100	0	0	0.00%	100	100	
Subtotal (401) Executive:		4,450	1,665	2,680	60.22%	4,450	1,770	66.04%
08-404-310	WW Legal - WCC	10,000	280	5,000	50.00%	5,000	0	0.00%
08-404-400	WW Legal - Due From Developer	5,000	1,660	1,000	20.00%	5,000	4,000	400.00%
08-404-500	WW Delinquent Collection Legal Fees	4,000	3,001	4,517	112.93%	5,000	483	10.69%
Subtotal (404) Legal Services:		19,000	4,941	10,517	55.35%	15,000	4,483	42.62%
(406) General Government Admin								
08-406-200	NPDEs Permit	1,200	4,648	5,713	476.12%	6,000	287	5.02%
08-406-500	Chapter 302-WW Opr Cert Fee	100	100	100	100.00%	300	200	200.00%
Subtotal (406) General Govt Admin:		1,300	4,748	5,813	447.19%	6,300	487	0.00%
(407) Networking Services								
08-407-215	WW Computer/Svcs/Support	500	0	0	0.00%	500	0	0.00%
Subtotal (407) Networking Services		500	0	0	0.00%	500	0	0.00%
(408) Engineering								
08-408-313	WW Engineering-WCC	30,000	25,579	30,000	100.00%	35,000	5,000	16.67%
08-408-314	WW Engineering - W.Goshen	5,000	0	3,500	70.00%	5,000	1,500	42.86%
08-408-315	WW -Sewer Forcemain Relocation Study-Bridge	7,500	0	0	0.00%	7,500	0	
08-408-340	Act 537 Sewage Facilities Plan/Inceptor Capacity	30,000	12,940	16,000	53.33%	15,000	(1,000)	-6.25%
08-408-400	WW Engr Due From Developer	50,000	15,246	25,000	50.00%	30,000	5,000	20.00%
08-408-450	WW Engineering (Phosphate Reduction)	0	0	0		0	0	
Subtotal (408) Engineering:		122,500	53,764	74,500	60.82%	92,500	18,000	24.16%
(429) Wastewater Collection/Treatment								
08-429-240	Administration & Billing - WCC	7,000	5,333	5,600	80.00%	7,000	1,400	25.00%
08-429-244	WW Supplies - WCC	30,000	9,962	15,000	50.00%	20,000	5,000	33.33%
08-429-245	WW Supplies - Kirkwood Pump Station	600	369	600		600	0	0.00%
08-429-246	WW Supplies - Pleasant Gr Pump Station	2,500	0	600	24.00%	2,000	1,400	233.33%
08-429-247	WW Supplies - Rustin Pump Station	2,500	0	550	22.00%	3,000	2,450	445.45%
08-429-251	WW Supplies - WG	4,000	35	5,500	137.50%	2,000	(3,500)	-63.64%
08-429-252	Sanitary Sewer Repl - WG	2,500	0	1,500	60.00%	2,500	1,000	66.67%
08-429-253	Sanitary Sewer Repl - WCC	2,500	3,211	3,211	128.44%	2,500	(711)	-22.14%
08-429-260	WW Tool Purchases	2,500	0	500	20.00%	6,500	6,000	1200.00%
08-429-261	WW Tool/Equipment Rental	0	531	600	0.00%	600	0	0.00%
08-429-320	WW Telephone	600	378	455	75.83%	600	145	31.87%
08-429-345	Chapter 94 Report	7,000	6,870	7,000	100.00%	7,000	0	0.00%
08-429-360	WW Utilities - WCC	60,000	49,563	57,150	95.25%	60,000	2,850	4.99%

**Sewer Fund
Expenditures**

		2015 Budget	Yr to Date 10/31/15	Estimate 12/31/15	% Budget Used	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
08-429-361	Utilities - Pleasant Grv Pump Station	20,000	9,478	13,000	65.00%	15,000	2,000	15.38%
08-429-362	Utilities-Trellis Lane	3,000	2,007	2,410	80.33%	3,000	590	24.48%
08-429-363	Utilities-Sage Lane	2,500	1,184	1,700	68.00%	1,700	0	0.00%
08-429-364	Utilities-Lt Shiloh Rd	400	188	250	62.50%	300	50	20.00%
08-429-365	Utilities-ArborView Pump Station	3,000	1,920	2,100	70.00%	2,500	400	19.05%
08-429-366	Utilities-Kirkwood Pump Station	3,500	2,163	2,505	71.57%	2,600	95	3.79%
08-429-367	Utilities-Thorne @ Maple	375	230	274	72.93%	375	102	37.11%
08-429-368	Utilities-Rustin PS	4,200	2,862	3,288	78.29%	3,500	212	6.45%
08-429-373	Treatment - WG (Goose Creek)	205,000	181,120	250,809	122.35%	250,000	(809)	-0.32%
08-429-374	Equipment Repair - WCC	25,000	40,153	45,000	180.00%	30,000	(15,000)	-33.33%
08-429-375	Equipment Repair - WG	5,000	5,322	5,500	110.00%	5,000	(500)	-9.09%
08-429-376	Operation & Maintenance - WCC	80,000	54,436	74,000	92.50%	75,000	1,000	1.35%
08-429-377	Operation & Maintenance - WG	5,500	3,756	5,000	90.91%	5,500	500	10.00%
08-429-378	Op & Maint - Pleasant Grove PS	35,000	30,296	32,000	91.43%	35,000	3,000	9.38%
08-429-379	Op & Maint - Rustin PS	7,000	90	250	3.57%	1,000	750	300.00%
08-429-380	Ashbridge Pump Station(WG)	3,000	0	500	0.00%	1,000	500	100.00%
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	20,000	0	0	0.00%	1,000	1,000	
08-429-450	Alarm System Monitoring - WCC	20,500	16,192	20,500	100.00%	20,500	0	0.00%
08-429-451	Alarm System Monitoring - WG	10,000	8,354	9,600	96.00%	10,000	400	4.17%
08-429-452	Sludge Hauling Contract	43,000	17,358	23,629	54.95%	30,000	6,371	26.96%
08-429-455	Sewer Line Flush/Televise	7,500	4,085	5,700	76.00%	7,500	1,800	31.58%
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	15,545	15,545	0.00%	20,000	4,455	28.66%
08-429-750	Equipment Purchase - WCC	12,200	1,312	1,500	12.30%	1,500	0	0.00%
08-429-751	Equipment Purchase - WG	1,000	0	500	0.00%	1,000	500	100.00%
Subtotal (429) WW Collection/Treatment:		669,375	474,300	616,026	92.03%	648,275	32,249	5.24%
(437) Capital Purchase								
08-437-740	2015 Ford F350 Purchase	40,000	0	42,000	0.00%	0	(42,000)	-100.00%
Subtotal (437) Capital Purchase:		40,000	0	42,000	0.00%	0	(42,000)	-100.00%
(480) Miscellaneous								
08-480-100	Miscellaneous Expenses	150	0	133	0.00%	150	0	12.78%
08-480-110	Bank charges	0	0	0	0.00%	0	0	
Subtotal (480) Miscellaneous:		150	0	133	0.00%	150	17	12.78%
(484) Workers Compensation Insurance								
08-484-100	Workers Compensation	7,000	8,459	8,459	120.84%	9,000	541	6.40%
Subtotal (484) Workers Compensation Ins:		7,000	8,459	8,459	120.84%	9,000	541	6.40%

**Sewer Fund
Expenditures**

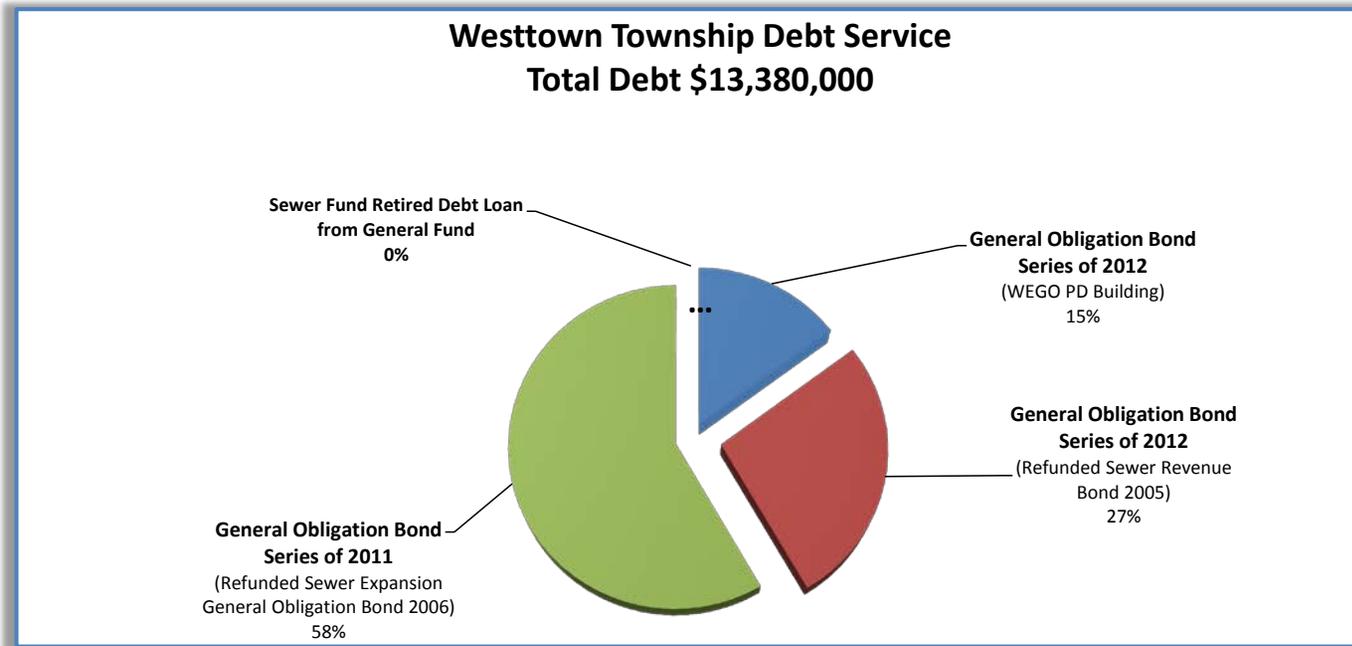
	2015 Budget	Yr to Date 10/31/15	Estimate 12/31/15	% Budget Used	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(486) Insurance and Benefits							
08-486-100 WW General Liability Insurance	18,500	19,720	19,720	106.59%	21,000	1,280	6.49%
08-486-200 WW Property Insurance	5,500	5,545	5,545	100.81%	6,000	455	8.21%
08-486-300 WW Automobile Liability	4,600	3,807	3,807	82.76%	5,500	1,693	44.48%
08-486-400 WW Public Officials Liability	6,300	7,426	7,426	117.87%	7,800	374	5.04%
Subtotal (486) Insurance & Benefits:	34,900	36,497	36,497	104.58%	40,300	3,803	10.42%
(487) Employee Benefits							
08-401-100 WW Admin/Plant Wages	290,703	161,461	274,167	94.31%	313,177	39,010	14.23%
08-400-xxx WW Payroll Taxes	24,254	15,108	20,975	86.48%	25,958	4,983	23.76%
08-487-153 Insurance (Life,AD&D,LTD,STD)	5,000	3,825	5,000	100.00%	6,700	1,700	34.00%
08-487-154 Dental Insurance (Empl)	2,400	685	2,055	85.63%	2,400	345	
08-487-155 Vision Reimbursement	2,500	250	1,500	60.00%	2,500	1,000	66.67%
08-487-156 Health/Hospitalization Insurance	71,500	53,291	63,000	88.11%	75,539	12,539	19.90%
08-487-157 Healthcare Reimbursement	4,000	516	775	19.38%	3,968	3,193	412.00%
Subtotal (487) Employee Benefits:	400,357	235,136	367,472	91.79%	430,241	62,769	17.08%
(489) Unclassified Expenditures							
08-489-000 Unclassified Expenditures	458	0	0	0.00%	1,000	1,000	
08-489-030 Emergency Repair-WW Cap Rsv	0	0	0	0.00%		0	
Subtotal (489) Unclassified Expenditures	458	0	0	0.00%	1,000	0	
(492) Interfund Operating Transfers							
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%	0	(96,000)	-100.00%
08-492-180 Transfer To Capital Projects	0	0	0	0.00%	0	0	0.00%
08-492-200 Transfer to Sewer Capital Reserve	360,000	300,000	360,000	100.00%	360,000	0	0.00%
08-492-200A Transfer to Sewer Reserve-Tap Windfall					80,000		
08-492-300 Transfer to Debt Svc/GO Series 2011	600,000	500,000	600,000	100.00%	600,000	0	0.00%
Subtotal (492) Interfund Operating Transfers:	1,356,000	1,130,000	1,356,000	100.00%	1,340,000	(16,000)	-1.18%
Total Sewer Fund Expenses	2,615,990	1,949,511	2,520,097	96.33%	2,587,716	67,619	2.68%
Total SEWER FUND Revenues:	2,615,990	2,170,488	2,238,984	85.59%	2,587,716		15.58%
Total SEWER FUND Expenditures:	2,615,990	1,949,511	2,520,097	96.33%	2,587,716		2.68%
Total SEWER FUND Fund Balance	0	220,977	(281,113)		0		

Westtown Township

2016 Debt Service Fund



Fiscal Year 2016 Debt Service Budget



	Original Issue	Balance 12/31/2015	Balance 12/31/2016	Avg Coupon Rate
<u>General Obligation Bond Series of 2012</u>				
Police Building (Refunded GO 2004)				
Westtown Portion	\$1,555,000	\$1,060,000	\$935,000	2.00%
East Goshen Portion	\$1,360,000	\$930,000	\$820,000	2.00%
Sewer Revenue (Refunded Series 2005)	\$4,475,000	\$3,585,000	\$3,360,000	2.00%
Total Series of 2012:	\$7,390,000	\$5,575,000	\$5,115,000	
<u>General Obligation Bond Series of 2011</u>				
General Fund (Refunded GO 2000)	\$1,320,000	\$1,150,000	\$1,080,000	4.00%
Sewer Fund (Refunded Sewer Revenue 2006)	\$7,470,000	\$6,520,000	\$6,135,000	4.00%
General Fund New Capital (Mansion)	\$155,000	\$135,000	\$130,000	4.00%
Total Series of 2011:	\$8,945,000	\$7,805,000	\$7,345,000	
<u>Sewer Fund Retired Debt 2008 (General Fund Loan)</u>				
	\$672,000	\$0	\$0	
Total Loan:	\$672,000	\$0	\$0	
Total Debt:	\$17,007,000	\$13,380,000	\$12,460,000	

**Westtown Township
2016 Debt Service Schedule**

Issue/Loan	Year of Issue	Original Amount of Issue	Outstanding Balance 12/31/15	Principal Paid During 2016	Interest Paid During 2016	Principal Outstanding 12/31/2016	2016 Sinking Fund Monthly	Source of Funds
General Obligation Bonds								
GO Series 2011	2016							
Refund Series 2000 (Admin Bldg)	Coupon	1,320,000	1,150,000	70,000	35,263	1,080,000	8,775	General Fund
New Capital (Mansion Roof)	4.00%	155,000	135,000	5,000	4,028	130,000	750	General Fund
Sewer (NGGA 2000/SewerExp2006)		7,470,000	6,520,000	385,000	199,938	6,135,000	50,000	Sewer Fund
Total		8,945,000	7,805,000	460,000	239,228	7,345,000	59,525	
GO Series 2012	2016							
Refund GO 2004 Westtown	Coupon	1,555,000	1,060,000	125,000	18,920	935,000	12,000	General Fund
Refund GO 2004 East Goshen	2.00%	1,360,000	930,000	110,000	16,568	820,000	10,547	East Goshen
Refund SewerRev Series 2005		4,475,000	3,585,000	225,000	74,585	3,360,000	25,000	Sewer Fund
Total		7,390,000	5,575,000	460,000	110,073	5,115,000	47,547	
Total Debt		16,335,000	13,380,000	920,000	349,300	12,460,000		
East Goshen			(930,000)			(820,000)	East Goshen	
			12,450,000			11,640,000		

General Fund Loan - DEFEASED	
Sewer Debt Retired 9/1/08 (Old Police Building Sale)	2008
Debt Retirement GF Loan Repayment:	672,000
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

Capital Reserve Transfers		
WEGO OPEBs		
Seed	2009	75,000
\$15,000/mo	2010	180,000
	2011	180,000
	2012	180,000
	2013	180,000
	2014	180,000
	2015	180,000
	2016	180,000
		1,335,000

Sewer Capital Reserve		
Seed	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
	2016	360,000
		2,680,000

**Debt Service Fund
Revenue**

	2015 Budget	Yr to Date 10/31/15	Estimate 12/31/15	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(341) Interest Earnings						
23-341-100 2004 WEGO	75	40	60	60	0	0.00%
23-341-200 2005 Sewer	450	379	440	450	10	2.27%
23-341-300 2006 Sewer Expansion	325	230	259	260	1	0.39%
Subtotal (341) Interest Earnings	850	649	759	770	11	1.45%
(360) Debt Service Revenue						
23-360-000 E.Goshen-WEGO Debt Svc Pymt	123,668	103,056	123,668	126,568	2,900	2.34%
Subtotal (360) Debt Svc Revenue	123,668	103,056	123,668	126,568	2,900	2.34%
(392) Interfund Transfers						
23-392-010 General Fund (2004 WEGO)	146,424	123,000	147,600	143,920	(3,680)	-2.49%
23-392-020 General Fund (2011 Mansion Renovations)	9,180	7,500	9,000	9,220	220	2.44%
23-392-030 General Fund (Series 2006-Admin)	107,364	87,500	105,000	105,300	300	0.29%
23-392-080 Sewer Fund (GF Loan Repay)	96,000	80,000	96,000	0	(96,000)	-100.00%
23-392-080 Sewer Fund (2005 Sewer)	298,980	250,000	300,000	299,585	(415)	-0.14%
23-392-090 Sewer Fund(2006 Sewer Exp)	591,336	500,000	600,000	584,938	(15,062)	-2.51%
Subtotal (492) Interfund Transfers	1,249,284	1,048,000	1,257,600	1,142,963	(114,637)	-9.12%
Total Debt Service Revenue	1,373,802	1,151,706	1,382,027	1,270,301	(111,726)	-8.08%

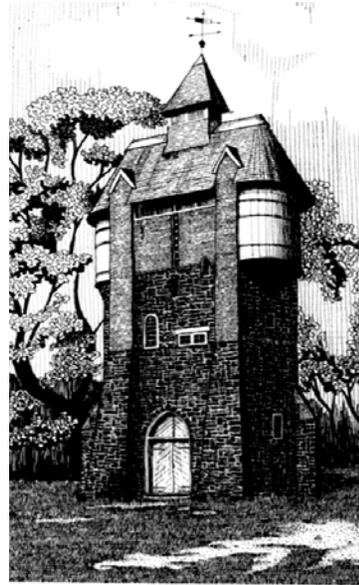
**Debt Service Fund
Revenue**

**Debt Service Fund
Expenditures**

	2015 Budget	Year To Date 10/31/15	Estimate 12/31/15	2015 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(471) Debt Principal						
23-471-100 WEGO 2004 GO Bond		0				
23-471-200 SEWER 2005 Revenue Bond		0				
23-471-300 GO Bond 2011 Principal	455,000	0	455,000	460,000	5,000	1.10%
23-471-400 SEWER 97 Non Refunded/Loan	0	0	0	0	0	
23-471-500 GO Bond 2012 Principal	450,000	0	450,000	460,000	10,000	2.22%
Subtotal (471) Debt Principal	905,000	0	905,000	920,000	15,000	1.66%
(472) Debt Interest						
23-472-100 WEGO 2004 GO Bond						
23-472-200 SEWER 2005 Revenue Bond						
23-472-300 GO Bond 2011 Interest	252,878	126,439	252,878	239,228	(13,650)	-5.40%
23-472-400 SEWER 97 Non Refunded	0	0	0	0	0	
23-472-500 GO Bond 2012 Interest	119,073	59,537	119,073	110,073	(9,000)	-7.56%
Subtotal (472) Debt Interest	371,951	185,976	371,951	349,301	(22,650)	-6.09%
(475) Miscellaneous/Fiscal Agent Fees						
23-475-000 Fiscal Agent Fees	2,500	1,000	2,100	1,000	(1,100)	-52.38%
23-480-000 Bank Charges	0	0	0	0	0	0.00%
Subtotal Miscellaneous	2,500	1,000	2,100	1,000	(1,100)	-52.38%
(492) Interfund Operating Transfers						
23-492-010 Transfer to General Fund						
Subtotal Interfund Transfers	0		0	0		
Total Debt Svc Expenditures	1,279,451	186,976	1,279,051	1,270,301	(8,750)	-0.68%
Total DEBT SERVICE FUND Revenues	1,373,802	1,151,706	1,382,027	1,270,301	(111,726)	-7.53%
Total DEBT SERVICE FUND Expenditures	1,279,451	186,976	1,279,051	1,270,301	(8,750)	-0.72%
Total DEBT SERVICE FUND Fund Balance	94,351		102,976	0		

Westtown Township

2016 Capital Reserve Fund

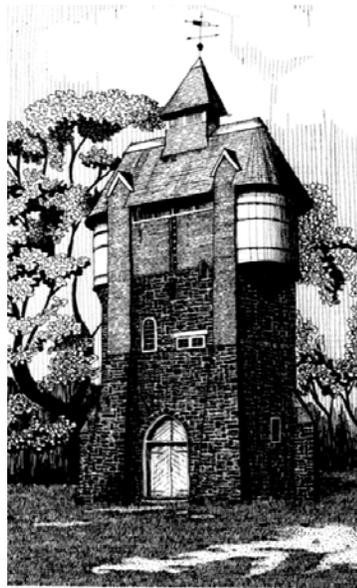


**Capital Reserve Fund
Revenue and Expenditures**

		2015 Budget	Year To Date 10/31/15	Estimate 12/31/15	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(341) Interest Earnings							
30-341-000	Capital Reserve Investments	7,000	3,290	4,350	6,000	1,650	37.9%
30-341-100	Capital Reserve Cash Acct	6,000	3,666	4,466	5,000	534	12.0%
30-343-000	Realized Gains/Losses						
Subtotal (341) Interest Earnings		13,000	6,956	8,816	11,000	2,184	24.8%
(392) Interfund Transfers							
30-392-018	Transfer from Capital Projects	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%
30-392-080	Wastewater Capital Reserve	360,000	300,000	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	125,000	0	302,580	104,500	(198,080)	-65.5%
Subtotal (392) Interfund Transfers		685,000	450,000	862,580	664,500	(198,080)	-23.0%
Total Capital Reserve Revenue		698,000	456,956	871,396	675,500	(195,896)	-22.5%
(475) Fiscal Agent Fees							
30-475-100	Fiscal Agent Fees	750	563	750	750	0	0.0%
(492) Interfund Transfers							
30-492-010	Transfer to General Fund	0	0	0	0	0	
Subtotal (492) Interfund Transfers		0	0	0	0	0	
Total Capital Reserve Expenditures		750	563	750	750	0	0.0%
Total CAPITAL RESERVE Revenue		698,000	456,956	871,396	675,500	(195,896)	-22.5%
Total CAPITAL RESERVE Expense		750	563	750	750	0	0.0%
Total CAPITAL RESERVE FUND BALANCE		697,250	456,394	870,646	674,750		

Westtown Township

2016 Capital Projects Fund



**Capital Projects Fund
Revenue and Expenditures**

	2015 Budget	Year To Date 10/31/15	Estimate 12/31/15	2016 Proposed Budget	Difference Proposed vs 15 Est	% Change Proposed vs 15 Est
(341) Interest Earnings						
18-341-000 Interest	50	7	15	15	0	0.0%
	50	7	15	15	0	0.0%
(392) Interfund Transfers						
18-392-080 Operating Transfers/WEB DESIGN	20,000	0	1,340	0	(1,340)	0.0%
18-392-080 Operating Transfers/Carriage House	0	0	0	10,000		
18-392-080 Operating Transfer/Mansion Exterior	0	0	0	20,000		
18-392-080 Operating Transfer/Sewer Capital Improvement				290,824		
(393) Proceeds of General Obligation Bond 2011						
18-393-100 Oakbourne Mansion Restorations	32,050	0	22,093	9,441	(12,652)	
Total Capital Projects Revenue	52,100	7	23,448	330,280	306,832	1308.6%
(407) Networking Services						
18-407-400 Web Site Design	20,000	18,660	1,340	1,340		
(409) General Government Buildings						
18-409-605 Oakbourne Mansion Restorations	32,050	3,393	22,093	9,440	(12,653)	-57.3%
(420) Collection System Expansion Engineering						
18-429-300 Engineering Expenses	0	0	0	319,500	319,500	0.0%
(492) Interfund Transfers						
18-492-030 Transfer to Capital Reserve	0	0	0	0	0	0.0%
Total Capital Projects Expense	52,050	22,053	23,433	330,280		1309.5%
Total CAPITAL PROJECTS FUND Revenue	52,100	7	23,448	330,280	306,832	1308.6%
Total CAPITAL PROJECTS FUND Expense	52,050	22,053	23,433	330,280	306,847	1309.5%
Total CAPITAL PROJECTS FUND Fund Balance	50	(22,046)	15	0		