

2017 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 \$760,921,268 for the year ending October 31, 2016. 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 Aa2 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.

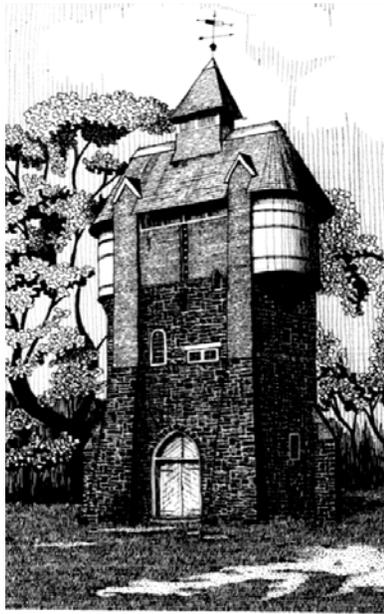
In 2013, the Board of Supervisors deemed it necessary to increase taxes to enable the Township to regain structural balance and improve its financial position given three years of operating deficits and a deteriorating infrastructure. The 2013 budget approved an increase in millage from 2.5 to 3.5 mills 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 2017 Budget is presented balanced as required by Second Class Township Code without Real Estate Tax, Trash or Sewer User Fee increases.

Westtown Township
County of Chester
Commonwealth of Pennsylvania

Fiscal Year 2017
Adopted - December 19th, 2016



Carol De Wolf
Chair

Thomas Haws
Vice Chair

Michael Di Domenico
Police Commissioner

**Westtown Township
2017 Budget Summary**

	General Fund 01	Refuse Fund 01	Liquid Fuels Fund 35	On-Lot Mgmt 01	Sewer Operating Fund 08	Debt Service Fund 23	Capital Reserve Fund 30	Capital Projects Fund 18	Total all Funds
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Revenues

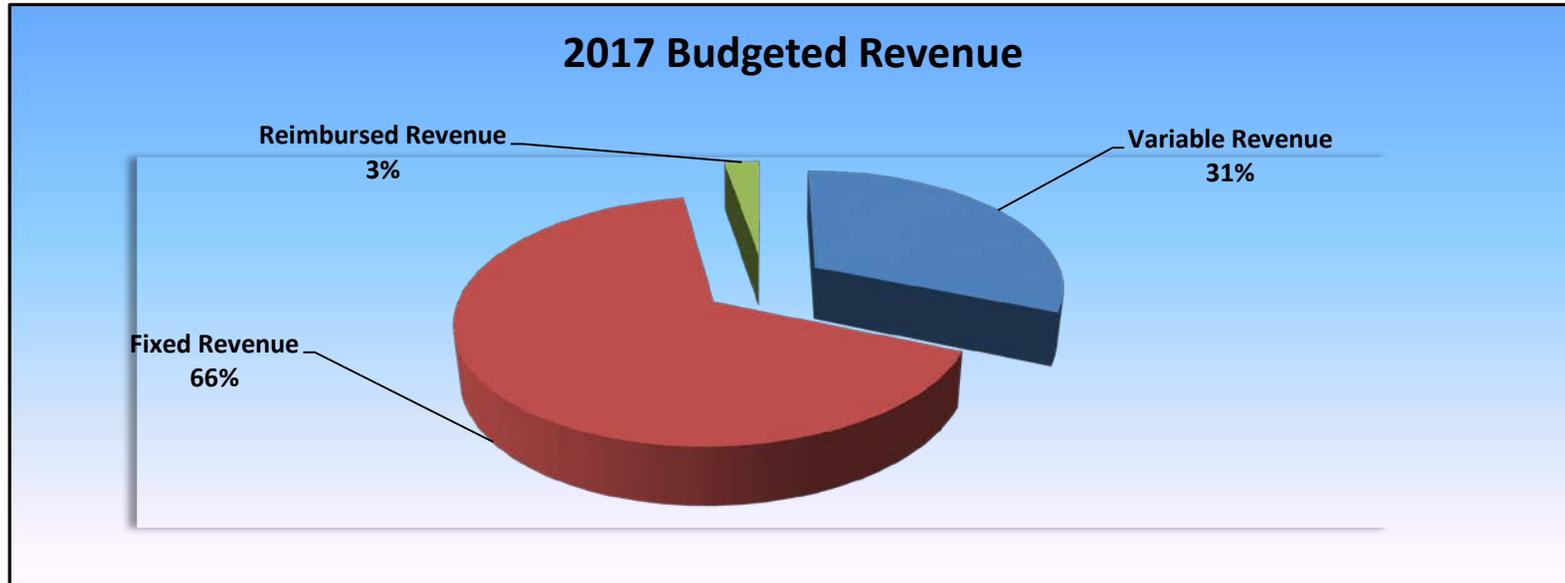
			14,742						14,742
Real Estate Taxes	2,710,555					-	-		2,710,555
Act 511 Taxes	2,755,000					-	-		2,755,000
Franchise Fees	269,000					-	-		269,000
Fines	74,500					-	-		74,500
Interest, Rents & Royalties	139,953		100		1,000	750	11,000	15	152,818
Grants & Inter-Govt Revenues	263,750	15,000	367,119			124,368	-	-	770,237
Fees for Service	20,475	1,096,750		37,000	2,664,806	-	-	-	3,819,031
Protective Inspection Fees	273,700					-	-		273,700
Recreation Program Fees	3,250					-	-		3,250
Contribution/Donations/Assess	1,500					-	-		1,500
Refunds & Reimbursements	274,190	2,000			30,000	-	-		306,190
Proceeds of LT Debt						-	2,512,014	318,205	2,830,219
Interfund Transfers	353,350					993,881	609,000	1,252,960	3,209,191
Total Revenues	7,139,223	1,113,750	381,961	37,000	2,695,806	1,118,999	3,132,014	1,571,180	17,189,933

Expenditures

General Government	924,888	12,650	-	20,000	112,750	-	-	39,441	1,109,729
Fees for Service	-	747,750	-			-	11,000		758,750
Police	3,184,426		-			-	-		3,184,426
Fire & Safety	396,200		-			-	-		396,200
Planning & Zoning	118,500		-			-	-		118,500
Public Works	1,020,750		350,000			-	-	308,764	1,679,514
Sewer Collection & Treatment			-		711,175	-	-	722,960	1,434,135
Parks & Commissions	77,100		-			-	-	500,000	577,100
Donations/Library	11,000		-			-	-		11,000
Personnel	1,105,951		-	29,900	484,255	-	-		1,620,106
Refunds of Prior Year	27,211		-		1,150	-	-		28,361
Miscellaneous			-			-	-		-
Debt Service			-		704,811	955,896	-	-	1,660,707
Interfund Transfers		353,350	-		681,665	-	1,322,960		2,357,975
Total Revenues	6,866,026	1,113,750	350,000	49,900	2,695,806	955,896	1,333,960	1,571,165	14,936,503

Fund Balance	273,197	-	31,961	(12,900)	-	163,103	1,798,054	15	2,253,430
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Westtown Township Fiscal Year 2017



2017 Budgeted Revenue

General Fund	\$7,139,123
Refuse Fund	\$1,113,750
Liquid Fuels Fund	\$381,961
On Lot Management	\$37,000
Sewer Fund	\$2,695,807
	\$11,367,641

2017 Revenue Categories

Variable Revenue	\$3,551,178
Fixed Revenue	\$7,512,273
Reimbursed Revenue	\$304,190
	\$11,367,641

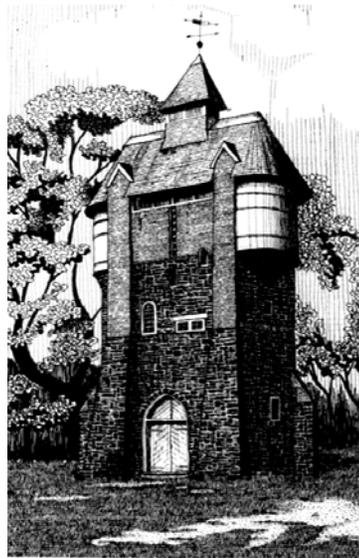
As seen in this chart, 31% of total revenue budgeted for 2017 relies on VARIABLE INCOME sources such as Real Estate Transfer Tax, Earned Income Tax, Local Services Tax, Franchise Fees, Fines/Rents, Charges for Services and Inspection Fees.

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.

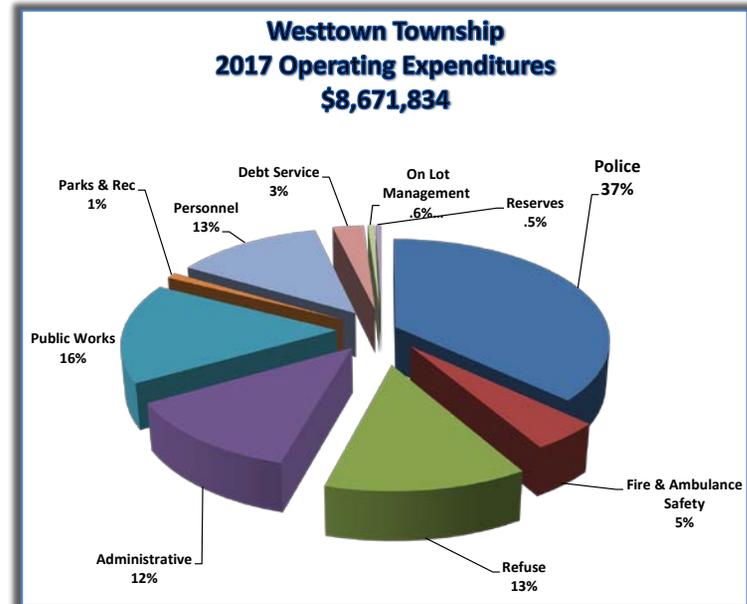
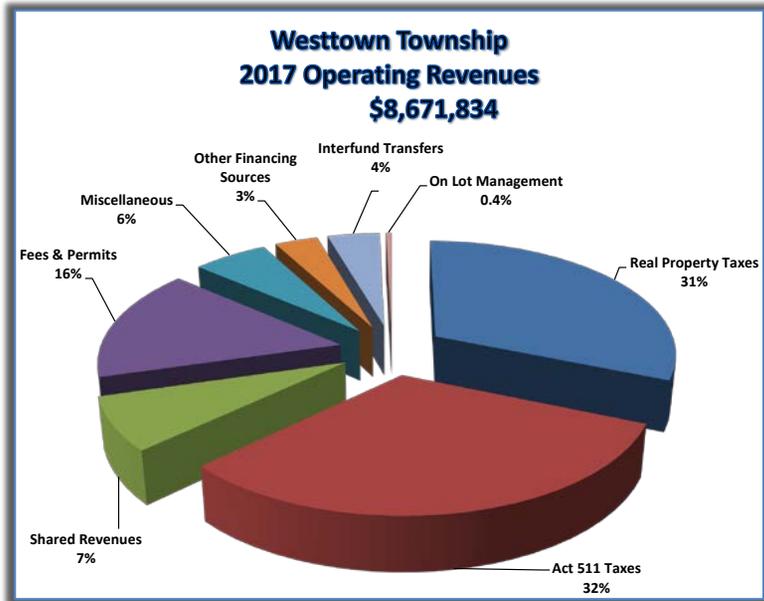
Westtown Township

2017 Operating Budget



General
Refuse
On Lot Management
State Highway

**Westtown Township 2017
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 - In 2016, a 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 2016 & GO Bond 2012) & Reserves

On Lot Management - Program Development and Implementation Costs

**General Fund
Revenue**

		2016 Budget	Yr To Date 09/30/16	Estimate 12/31/16	Percentage of Budget Rec'd	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(301) Real Property Taxes								
01-301-100	Real Estate Taxes - Current Yr	2,600,897	2,524,176	2,570,000	98.81%	2,665,555	95,555	3.72%
01-301-400	Real Estate Taxes - Delinquent	30,000	22,326	26,000	86.67%	30,000	4,000	15.38%
01-301-600	Real Estate Taxes - Interim	4,000	10,705	11,000	275.00%	15,000	4,000	36.36%
Subtotal (301) Real Property Taxes:		2,634,897	2,557,208	2,607,000	98.94%	2,710,555	103,555	3.97%
(310) Act 511 Taxes								
01-310-100	Real Estate Transfer Tax	250,000	320,054	335,000	134.00%	325,000	(10,000)	-2.99%
01-310-210	Earned Income Tax	2,300,000	1,935,921	2,254,700	98.03%	2,300,000	45,300	2.01%
01-310-410	Local Services Tax	130,000	110,198	125,000	96.15%	130,000	5,000	4.00%
Subtotal (310) Act 511 Taxes:		2,680,000	2,366,173	2,714,700	101.29%	2,755,000	40,300	1.48%
(321) Franchise Fees								
01-321-800	Franchise Fee - Comcast	117,000	88,570	118,577	101.35%	118,000	(577)	-0.49%
01-321-801	Franchise Fee - SBA	-	1,365	1,365		-	(1,365)	-100.00%
01-321-802	Franchise Fee - Verizon	145,000	113,583	151,500	104.48%	150,000	(1,500)	-0.99%
01-321-803	Franchise Fee - Am Tower	1,000	788	788	78.80%	1,000	212	26.90%
Subtotal (321) Franchise Fees:		263,000	204,306	272,230	103.51%	269,000	(3,230)	-1.19%
(331) Fines								
01-331-000	Court-District Magistrate	60,000	34,047	42,100	70.17%	45,000	2,900	6.89%
01-331-100	Vehicle Code Violations	7,000	2,304	4,700	67.14%	5,000	300	6.38%
01-331-120	Ordinance Violations	1,000	2,156	4,312	431.20%	2,500	(1,812)	-42.02%
01-331-125	False Alarm Fines/Residential	2,000	1,450	2,000	100.00%	2,000	0	0.00%
01-331-130	False Alarm Fines/Commercial	25,000	12,950	37,000	148.00%	20,000	(17,000)	-45.95%
Subtotal (331) Fines:		95,000	52,907	90,112	94.85%	74,500	(15,612)	-17.33%
(341) Interest Earnings								
01-341-000	Interest Earnings	4,000	4,193	4,225	105.63%	4,000	(225)	-5.33%
01-341-700	Interest on Dev Reimbursement	2,500	423	1,725	69.00%	2,000	275	15.94%
Subtotal (341) Interest Earnings:		6,500	4,616	5,950	91.54%	6,000	50	0.84%

**General Fund
Revenue**

	2016 Budget	Yr To Date 09/30/16	Estimate 12/31/16	Percentage of Budget Rec'd	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
<u>(342) Rents and Royalties</u>							
01-342-100 Township Park/Land Fees	5,000	4,150	5,500	110.00%	5,500	0	0.00%
01-342-150 Oakbourne Fields Lease	2,000	200	1,500	75.00%	2,000	500	33.33%
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	864	1,296	100.00%	1,296	0	0.00%
01-342-220 Oakbourne Mansion Events	20,000	34,431	38,000	190.00%	35,000	(3,000)	-7.89%
01-342-230 Township Building - Oakbourne	500	-	300	60.00%	500	200	66.67%
01-342-235 Mansion Table/Chair Rentals	4,500	6,059	6,500	0.00%	6,000	(500)	-7.69%
01-342-240 Tower Lease - Oakbourne	33,325	24,866	32,097	96.32%	34,160	2,063	6.43%
01-342-250 Garage Lease - American Twr	31,163	5,825	31,500	101.08%	32,097	597	1.90%
Subtotal (342) Rents & Royalties:	115,184	89,445	134,093	116.42%	133,953	(140)	-0.10%
<u>(354) Capital & Operating Grants</u>							
01-354-145 Comcast Capital Grant/Gov't Access	14,000	14,000	14,000	0.00%	0	(14,000)	0.00%
01-354-150 Vision Partnership Program	0	0	0	0.00%	0	0	0.00%
01-354-500 PennDot Go Green Grant/Rt 3	10,000	0	0	0	10,800	10,800	0.00%
Subtotal (354) State Grants:	24,000	14,000	14,000	58.33%	10,800	(3,200)	-22.86%
<u>(355) State Shared Revenues</u>							
01-355-010 PURTA Monies	6,400	6,450	6,450	100.79%	6,450	0	0.00%
01-355-070 Foreign Fire Insurance Monies	105,000	95,406	95,406	90.86%	100,000	4,594	4.82%
01-355-090 State Aid - Pension	46,000	50,033	50,033	108.77%	50,000	(33)	-0.07%
01-355-091 State Aid - Police Pension	90,000	93,727	93,727	104.14%	90,000	(3,727)	-3.98%
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:	253,900	252,115	252,115	99.30%	252,950	835	0.33%
<u>(361) Twp Sales/Charges for Svcs</u>							
01-361-000 General Government Admin							
01-361-310 SALDO Fees	1,200	924	924	77.00%	1,200	276	29.87%
01-361-330 Board of Supv Hearing Fee/CU	780	1,200	1,200	153.85%	700	(500)	-41.67%
01-361-340 Hearing Fees/ZHB	2,000	3,960	3,960	198.00%	4,000	40	1.01%
01-361-350 ZHB Additional Fees	1,500	3,247	3,600	0.00%	4,000	400	11.11%
01-361-500 Sale of Maps and Publications	100	10	30	30.00%	100	70	233.33%
01-361-552 Sales - Tennis Keys	100	95	180	180.00%	100	(80)	-44.44%
01-361-553 Sales - Parking Permits	150	-	150	100.00%	150	0	0.00%
01-361-555 Miscellaneous Sales	100	71	50	50.00%	100	50	100.00%
01-361-600 Tax Certification Fees	8,500	10,958	11,500	135.29%	10,000	(1,500)	-13.04%
01-361-601 Tax NSF Fee	100	125	125	125.00%	125	0	0.00%
Subtotal (361) Twp Sales/Charges for Svcs:	14,530	20,590	21,719	149.48%	20,475	(1,244)	-5.73%

**General Fund
Revenue**

	2016 Budget	Yr To Date 09/30/16	Estimate 12/31/16	Percentage of Budget Rec'd	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(362) Protective Inspection Fees							
01-362-110	-	70	100	0.00%	100	0	0.00%
01-362-400	3,500	1,875	2,500	71.43%	3,000	500	20.00%
01-362-405	1,500	4,363	5,500	366.67%	1,000	(4,500)	-81.82%
01-362-406	150	125	125	83.33%	150	25	20.00%
01-362-410	35,000	36,166	43,000	122.86%	40,000	(3,000)	-6.98%
01-362-420	60,000	43,548	50,000	83.33%	50,000	0	0.00%
01-362-421	5,000	5,603	6,500	130.00%	5,000	(1,500)	-23.08%
01-362-422	8,000	16,446	18,000	225.00%	15,000	(3,000)	-16.67%
01-362-423	4,000	596	1,500	37.50%	2,000	500	33.33%
01-362-425	1,000	3,597	3,597	359.67%	3,500	(97)	-2.69%
01-362-430	5,000	2,340	3,000	60.00%	3,000	0	0.00%
01-362-450	3,000	3,368	6,750	225.00%	50,500	43,750	648.15%
01-362-451	16,000	17,175	18,500	115.63%	18,000	(500)	-2.70%
01-362-452	25,000	37,488	40,000	160.00%	35,000	(5,000)	-12.50%
01-362-453	3,000	4,088	5,500	183.33%	5,000	(500)	-9.09%
01-362-454	11,000	12,491	14,500	131.82%	15,000	500	3.45%
01-362-455	4,000	6,569	7,000	175.00%	5,000	(2,000)	-28.57%
01-362-460	2,000	2,120	2,120	106.00%	2,000	(120)	-5.66%
01-362-461	1,000	350	500	50.00%	1,000	500	100.00%
01-362-462	4,000	449	1,025	25.63%	2,000	975	95.12%
01-362-463	500	190	190	38.00%	500	310	163.16%
01-362-464	500	665	665	133.00%	700	35	5.26%
01-362-465	3,000	4,555	5,500	183.33%	5,000	(500)	-9.09%
01-362-466	750	-	750	100.00%	750	0	0.00%
01-362-470	1,000	3,092	3,600	360.00%	2,000	(1,600)	-44.44%
01-362-475	1,000	150	1,000	100.00%	1,000	0	0.00%
01-362-480	2,000	2,250	3,000	150.00%	2,500	(500)	-16.67%
01-362-481	2,000	800	800	40.00%	2,000	1,200	150.00%
01-362-490	1,500	4,017	4,500	300.00%	3,000	(1,500)	-33.33%
Subtotal (362) Protective Insp. Fees:	204,400	214,548	249,722	122.17%	273,700	23,978	9.60%
(367) Recreation Program Fees							
01-367-200	2,300	1,954	2,000	86.96%	2,300	300	15.00%
01-367-250	300	270	300	100.00%	300	0	0.00%
01-367-300	650	625	625	96.15%	650	25	4.00%
Subtotal (367) Recreation Program Fees:	3,250	2,849	2,925	90.00%	3,250	325	11.11%
(387) Contribution/Donation/Pvt Source							
01-387-100	-	3,350	3,350	0.00%	1,500	(1,850)	-55.22%
01-387-200	-	-	-	0.00%	-	0	
Subtotal (387) Contributions/Etc:	-	3,350	3,350	0.00%	1,500	(1,850)	-55.22%

**General Fund
Revenue**

	2016 Budget	Yr To Date 09/30/16	Estimate 12/31/16	Percentage of Budget Rec'd	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(391) Proceeds of Fixed Asset Sales							
01-391-100 Sale of an Asset	20,000	0	2,000	0.00%	0	(2,000)	-100.00%
01-391-300 Insurance Co Claim Payment	-	0	16,000	0.00%	-	0	-100.00%
Subtotal (391) Proceeds of Fixed Asset Sales:	20,000	0	18,000	0.00%	-	(18,000)	-100.00%
(392) Interfund Operating Transfers							
01-392-364 Transfer from Refuse Fund	415,600	-	415,600	100.00%	353,350	(62,250)	-14.98%
Subtotal (392) Interfund Transfers	415,600	-	415,600	100.00%	353,350	(62,250)	-14.98%
(395) Refunds & Reimbursements							
01-395-100 Miscellaneous Refunds	1,000	130	130	13.00%	1,000	870	669.23%
01-395-200 Misc Reimbursements	8,000	8,311	8,311	103.89%	8,000	(311)	-3.74%
01-395-201 Administrative Fee	250	702	702	280.80%	500	(202)	-28.77%
01-395-210 Reimbursement/Newsletter/AJB	10,000	-	8,000	80.00%	10,000	2,000	25.00%
01-395-220 Reimbursement/American Tower	10,000	8,250	9,485	94.85%	10,000	515	5.43%
01-395-230 Reimbursement/Joint Ownership	20,000	639	18,000	90.00%	20,000	2,000	11.11%
01-395-235 TelventSateliteSvc-E.Goshen	2,500	1,877	1,877	75.08%	2,000	123	6.55%
01-395-240 Reimburse/WEGO Maintenance	500	-	545	108.91%	500	(45)	-8.18%
01-395-250 Reimbursed RE Taxes	11,500	10,468	10,468	91.03%	11,500	1,032	9.86%
01-395-257 Reimbursement - WEGO Bldg Ins.	8,650	8,590	8,590	99.31%	8,690	100	1.16%
01-222-000 Healthcare Assessment Reimburse	6,000	-	-	0.00%	-	0	0.00%
01-395-260 Bamboo Removal Reimbursement	4,000	100	300	7.50%	2,000	1,700	566.67%
01-395-700 Developers Reimbursements	225,000	133,632	145,000	64.44%	200,000	55,000	37.93%
01-395-720 Developers Reimbursements/Toll	-	-	-	-	-	0	0.00%
Subtotal (395) Refunds/ Reimbursements	307,400	172,698	211,408	68.77%	274,190	62,782	29.70%
Total General Fund Revenue:	7,037,661	5,954,804	6,998,923	99.45%	7,139,223	140,300	2.00%

**General Fund
Expenditures**

	2016 Budget	Yr To Date 09/30/16	Estimate 12/31/16	% of Budget Used	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
<u>(400) Legislative (Governing) Body</u>							
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	3,661	5,000	100.00%	5,000	0	0.00%
01-400-300 IT-Networking BOS	50	0	50	100.00%	100	50	100.00%
01-400-320 IPAD- M.DiDomenico	500	119	150	30.00%	300	150	100.00%
01-400-330 IPAD- C. DeWolf	500	119	150	30.00%	300	150	100.00%
01-400-340 IPAD- T. Haws	500	119	150	30.00%	300	150	100.00%
Subtotal (400) Legislative Body:	16,300	11,329	15,250	93.56%	15,750	500	3.28%
<u>(402) Financial Administration</u>							
01-402-311 Auditing Service	13,500	13,709	13,709	101.55%	13,800	91	0.66%
Subtotal (402) Financial Admin:	13,500	13,709	13,709	101.55%	13,800	91	0.66%
<u>(403) Tax Collection</u>							
01-403-000 Tax Collection	250	200	250	100.00%	250	0	0.00%
01-403-210 Office Supplies-Tax Dept	1,000	203	850	85.00%	1,000	150	17.65%
01-403-305 Tax Collection Committee Budget	373	373	373	100.00%	388	15	3.95%
01-403-310 EIT Tax Commission	32,600	25,623	32,625	100.08%	32,700	75	0.23%
01-403-315 EIT/LST Advanced Costs	1,600	1,137	1,600	100.00%	1,600	0	0.00%
01-403-320 LST Tax Commission	1,750	1,412	1,900	108.57%	1,900	0	0.00%
01-403-325 Postage -Tax Dept	1,800	1,683	1,800	100.00%	1,800	0	0.00%
01-403-342 Tax Bills Processing/Printing	450	390	390	86.67%	450	60	15.38%
Subtotal for (403) Tax Collection:	39,823	31,021	39,788	99.91%	40,088	300	0.75%
<u>(404) Legal Services</u>							
01-404-310 Solicitor	60,000	46,750	58,000	96.67%	60,000	2,000	3.45%
01-404-320 Misc Legal Services	60,000	6,799	12,000	20.00%	60,000	48,000	400.00%
01-404-400 Legal Fees Due from Developer	50,000	30,580	40,000	80.00%	50,000	10,000	25.00%
Subtotal for (404) Legal Services:	170,000	84,129	110,000	64.71%	170,000	60,000	54.55%
<u>(406) General Government Admin</u>							
01-406-000 General Gov Administration	500	0	500	100.00%	500	0	0.00%
01-406-050 Drug Testing	500	439	500	100.00%	500	0	0.00%
01-406-210 Office Supplies - Admin	6,000	3,929	5,500	91.67%	6,000	500	9.09%
01-406-230 Office Postage	5,000	2,732	4,600	92.00%	5,000	400	8.70%
01-406-240 General Operating Expenses	5,800	2,302	5,300	91.38%	5,800	500	9.43%
01-406-260 Minor Equipment	4,000	1,064	2,500	62.50%	4,000	1,500	60.00%
01-406-320 Communication/Tele-Wireless	7,500	4,713	6,850	91.33%	7,500	650	9.49%
01-406-330 Mileage/Tolls	1,000	529	850	85.00%	1,000	150	17.65%
01-406-340 Newsletter	20,000	13,887	18,025	90.13%	20,000	1,975	10.96%
01-406-341 Advertising	6,000	4,738	5,800	96.67%	6,000	200	3.45%
01-406-342 Printing	200	0	75	37.50%	200	125	166.67%
01-406-370 Equipment Repair/Maintenance	2,000	1,619	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	5,216	5,800	96.67%	6,000	200	3.45%
01-406-460 Training & Information	4,000	1,655	3,400	85.00%	4,000	600	17.65%
01-406-510 Honorarium & Gifts	1,000	126	750	75.00%	1,000	250	33.33%
Subtotal for (406) General Gov't Admin:	71,000	43,831	63,750	89.79%	71,000	7,250	11.37%

**General Fund
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	2016 Budget	Yr To Date 09/30/16	Estimate 12/31/16	% of Budget Used	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(407) IT - Networking Services							
01-407-215 Computer Hardware Svc/Supply	9,500	10,723	13,500	142.11%	12,000	(1,500)	-11.11%
01-407-218 Square 9 Filing System	4,000	1,410	3,200	80.00%	4,000	800	25.00%
01-407-220 Enterprise Software Maintenance	15,000	9,312	9,700	64.67%	15,000	5,300	54.64%
01-407-325 Garage Computer Services	750	450	625	83.33%	750	125	20.00%
01-407-330 Garage IPAD	400	129	350	0.00%	400	50	14.29%
01-407-480 Internet Fees	3,500	3,151	3,400	97.14%	3,500	100	2.94%
Subtotal for (407) IT - Networking Services	33,150	25,174	30,775	92.84%	35,650	4,875	15.84%
(408) Engineering							
01-408-313 Engineering Services	20,000	16,030	18,000	90.00%	20,000	2,000	11.11%
01-408-314 Special Engineering Services/MS4	24,000	4,141	4,141	17.25%	50,000	45,859	1107.44%
01-408-315 Engineering-Road Program	40,000	74,817	79,960	199.90%	60,000	(19,960)	-24.96%
01-408-316 Inspection Services	5,000	0	5,000	100.00%	5,000	0	0.00%
01-408-317 Dunvegan Rd Culvert Repl	9,000	13,397	13,397	148.86%	0	(13,397)	-100.00%
01-408-320 Traffic Engineering - Study	10,000	0	0	0.00%	10,000	10,000	100.00%
01-408-400 Engr Svc Due from Developer	100,000	18,343	25,000	25.00%	100,000	75,000	300.00%
01-408-410 Engr. Insp Svc Due from Dev	55,000	89,217	95,000	172.73%	50,000	(45,000)	-47.37%
Subtotal for (408) Engineering:	263,000	215,944	240,498	91.44%	295,000	54,503	22.66%
(409) General Government Buildings							
01-409-250 Repairs/ Maintenance Supplies	2,300	1,200	1,800	78.26%	2,300	500	27.78%
01-409-361 Utilities - Admin	14,500	6,280	9,400	64.83%	11,000	1,600	17.02%
01-409-366 Water/Supplies- Admin	600	581	600	100.00%	600	0	0.00%
01-409-370 Repair/Maintenance Svcs	3,700	2,875	3,500	94.59%	3,700	200	5.71%
01-409-420 Administration Building Exp	5,000	6,107	6,500	130.00%	6,500	0	0.00%
01-409-430 Township Garage Exp	7,500	5,688	6,300	84.00%	7,500	1,200	19.05%
01-409-431 PW Garage Utilities	18,500	13,090	16,000	86.49%	18,500	2,500	15.63%
01-409-440 Oakbourne Mansion Exp	40,000	21,963	26,000	65.00%	30,000	4,000	15.38%
01-409-445 Gatehouse at Oakbourne	2,000	695	1,500	75.00%	2,000	500	33.33%
01-409-730 Capital Expense - Admin Bldg	25,000	114	114		25,000	24,886	21755.06%
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:	121,600	58,593	74,214	61.03%	109,600	35,386	47.68%
(410) Public Safety - Police							
01-410-010 Police Department - Budget	2,544,320	1,923,735	2,458,042	96.61%	2,712,206	254,164	10.34%
01-410-030 Police - Misc Pension Expenses	0	0	0	0.00%	44,000	44,000	100.00%
01-410-200 Police Building Property Insurance	8,650	8,590	8,590	99.31%	8,650	60	0.70%
01-410-610 Police Capital Reserve Account	7,900	7,900	7,900	100.00%	8,150	250	3.16%
01-492-030 Police OPEB Reserve Acct	180,000	135,000	180,000	100.00%	180,000	0	0.00%
01-492-200 Debt Service-Police Building	143,920	123,000	143,920	100.00%	141,420	(2,500)	-1.74%
Subtotal (410) Public Safety - Police:	2,884,790	2,198,225	2,798,452	97.01%	3,094,426	295,974	10.58%

**General Fund
Expenditures**

	2016 Budget	Yr To Date 09/30/16	Estimate 12/31/16	% of Budget Used	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(411) Public Safety - Fire							
01-411-360	70,000	50,585	67,446	96.35%	70,000	2,554	3.79%
01-411-370	750	0	500	66.67%	750	250	50.00%
01-411-450	4,300	3,517	3,517	81.79%	4,300	783	22.26%
01-411-531	119,650	59,825	119,650	100.00%	119,650	0	0.00%
01-411-532	83,500	0	83,500	100.00%	85,700	2,200	2.63%
01-411-533	10,000	8,127	8,127	81.27%	10,000	1,873	23.05%
01-411-535	105,000	95,406	95,406	90.86%	100,000	4,594	4.82%
Subtotal (411) Public Safety -Fire:	393,200	217,459	378,145	96.17%	390,400	12,255	3.24%
(413) Building & Code Enforcement							
01-413-200	20,000	5,550	8,500	42.50%	8,000	(500)	-5.88%
01-413-240	3,000	254	1,254	41.80%	3,000	1,746	139.23%
01-413-250	75,000	56,556	75,000	100.00%	75,000	0	0.00%
01-413-255	1,000	0	75	7.50%	1,000	925	1233.33%
01-413-370	500	559	1,000	0.00%	1,000	0	0.00%
01-413-400	65,000	64,640	68,000	104.62%	65,000	(3,000)	-4.41%
01-413-451	1,500	525	850	56.67%	1,500	650	76.47%
01-413-452	13,000	34,708	36,800	283.08%	15,000	(21,800)	-59.24%
01-413-700	0	0	0	0.00%	3,500	3,500	100.00%
01-413-900	1,000	780	1,104	110.40%	1,000	(104)	-9.42%
Subtotal (413) Building & Code Enforcement:	180,000	163,572	192,583	106.99%	174,000	(18,583)	-9.65%
(414) Planning and Zoning							
01-414-100	500	0	375	75.00%	500	125	33.33%
01-414-240	6,000	1,543	1,800	30.00%	2,000	200	11.11%
01-414-313	3,000	630	3,500	116.67%	50,000	46,500	1328.57%
01-414-400	5,000	0	0	0.00%	5,000	5,000	100.00%
01-414-461	3,000	0	0	0.00%	3,000	3,000	100.00%
01-414-462	10,000	12,971	12,971	129.71%	10,000	(2,971)	-22.90%
01-414-463	3,000	0	0	0.00%	15,000	15,000	100.00%
01-414-464	35,000	21,612	26,000	0.00%	25,000	(1,000)	100.00%
01-414-465	8,000	3,956	7,550	94.38%	8,000	450	5.96%
Subtotal (414) Planning and Zoning:	73,500	40,711	52,196	71.01%	118,500	66,304	127.03%
(415) Emergency Management							
01-415-310	150	0	150	100.00%	150	0	0.00%
01-415-320	150	0	150	100.00%	150	0	0.00%
01-415-330	250	0	250	100.00%	250	0	0.00%
Subtotal (415) Emergency Management:	550	0	550	100.00%	550	0	0.00%

**General Fund
Expenditures**

	2016 Budget	Yr To Date 09/30/16	Estimate 12/31/16	% of Budget Used	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(419) Public Safety - Other							
01-419-100 CC SPCA Contract	1,500	0	1,600	106.67%	1,600	0	0.00%
01-419-150 Animal Acquisition/Call for Service Fee	3,500	1,540	1,800	51.43%	2,500	700	100.00%
01-419-200 SPCA Stray Boarding	1,800	300	750	41.67%	1,000	250	33.33%
01-419-300 PA Criminal Record Check	150	104	150	100.00%	150	0	0.00%
Subtotal (419) Public Safety - Other:	6,950	1,944	4,300	61.87%	5,250	950	22.09%
(430) Public Works Department							
01-430-210 Office Supplies - PW	300	79	150	50.00%	300	150	100.00%
01-430-220 Garage Telephone Svcs	4,500	3,797	4,500	100.00%	4,500	0	0.00%
01-430-240 General Expense - Public Works	500	548	600	120.00%	600	0	0.00%
01-430-241 Uniforms - Public Works	2,100	1,443	2,100	100.00%	2,450	350	16.67%
01-430-250 General Supplies - PW	3,500	3,503	3,500	100.00%	4,000	500	14.29%
01-430-251 Hardware Supplies - PW	1,500	202	1,500	100.00%	1,500	0	0.00%
01-430-260 Tool & Equip Purchases - PW	2,500	2,458	2,876	115.04%	5,000	2,124	73.85%
01-430-300 Vehicle Maintenance -PW	20,000	17,528	19,500	97.50%	20,000	500	2.56%
01-430-330 PW Vehicle Operation - FUEL	12,000	4,348	7,845	65.38%	8,000	155	1.98%
01-430-370 Tool & Equipment Repair - PW	700	499	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:	48,400	34,405	44,071	91.06%	47,850	3,779	8.57%
(432) Winter Maintenance							
01-432-180 Winter Maintenance OT	15,000	8,492	12,500	83.33%	15,000	2,500	20.00%
01-432-200 Snow Removal - Contractors	55,000	22,720	30,000	54.55%	55,000	25,000	83.33%
01-432-250 Snow Removal - Materials	85,000	26,336	35,000	41.18%	85,000	50,000	142.86%
01-432-300 Snow Removal - Misc Exp	4,000	1,447	2,197	54.93%	7,500	5,303	241.37%
Subtotal (432) Winter Maintenance:	159,000	58,996	79,697	50.12%	162,500	82,803	103.90%
(433) Traffic Control							
01-433-301 Street Signs, Lines, Markings	30,000	16,181	19,500	65.00%	25,000	5,500	28.21%
01-433-305 Traffic Signals - Misc Exp	1,000	2,025	750	75.00%	5,000	3,803	566.67%
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	19,507	21,500	119.44%	18,000	(3,500)	-16.28%
01-433-450 Traffic Signals - Contract Svc	2,750	0	2,750	100.00%	3,000	250	9.09%
01-433-500 Adaptative Traffic Signal Rt 3/GRANT	20,000	0	0	0.00%	21,600	21,600	100.00%
Subtotal (433) Traffic Control:	77,750	41,516	48,685	62.62%	78,600	29,915	61.45%
(434) Street Lighting							
01-434-360 Street Lights - Electricity	1,500	1,046	1,400	93.33%	1,500	100	7.14%
Subtotal (434) Street Lighting:	1,500	1,046	1,400	93.33%	1,500	100	7.14%

**General Fund
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(436) Storm Sewers and Drains							
01-436-000 Storm Sewers & Drains	1,500	570	900	0.00%	1,500	600	100.00%
01-436-400 Televisc Svcs-Storm Drains	1,000	0	0	0.00%	1,000	1,000	100.00%
01-436-450 Drainage	10,000	6,305	8,500	85.00%	10,000	1,500	17.65%
01-436-460 Dunvegan Culvert Repair	140,000	178,843	178,843	0.00%	0	(178,843)	-100.00%
Subtotal (436) Drainage:	152,500	185,718	188,243	123.44%	12,500	(175,743)	-93.36%
(437) Tools & Machinery							
01-437-370 Tool/Machinery - Maint/Repair	6,000	0	0	0.00%	6,000	6,000	100.00%
01-437-700 Capital Purchases - PW 2014 Vehicle	0	0	39,643	0.00%	0	(39,643)	-100.00%
01-437-725 Backhoe Expenses	3,000	7,750	7,750	258.33%	3,000	(4,750)	-61.29%
01-437-737 2017 Dump Truck/ 67-12	85,000	0	81,738	96.16%	0	(81,738)	-100.00%
01-437-738 2016 F-150 (M.Gross)	0	35,920	35,920	100.00%	0	(35,920)	-100.00%
01-437-750 Minor Equip Purchase-PW	5,000	0	0	0.00%	16,000	16,000	100.00%
Subtotal (437) Tools & Machinery:	99,000	43,670	165,051	166.72%	25,000	(140,051)	-84.85%
(438) Road & Bridge Maintenance							
01-438-250 Highway Material - Public Work	3,500	2,163	3,500	100.00%	3,500	0	0.00%
01-438-251 Road Repair - Public Works	1,500	77	600	40.00%	1,500	900	100.00%
01-438-270 Oakbourne Bridge Beam Repair	7,500	65	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	4,800	4,800	96.00%	5,000	200	4.17%
01-438-451 PA One Call System	1,000	743	900	90.00%	1,000	100	11.11%
01-438-452 Satellite Subscription Service	3,600	3,753	3,753	104.25%	3,800	47	1.25%
01-438-459 Roadside Maintenance/Bamboo Removal	0	0	0	0.00%	5,000	5,000	100.00%
Subtotal (438) Rd & Bridge Maintenance:	22,600	11,600	13,553	59.97%	27,800	14,247	105.12%
(439) Highway Construction							
01-439-100 Street Construction	665,000	575,925	575,925	86.61%	665,000	89,075	15.47%
Subtotal (439) Highway Construction:	665,000	575,925	575,925	86.61%	665,000	89,075	15.47%
(446) Stormwater Management/MS4 Requirements							
01-446-100 TMDL Plan Strategy	1,642	2,572	2,572	156.64%	0	(2,572)	-100.00%
Subtotal (446) Stormwater Management	1,642	2,572	2,572	156.64%	0	(2,572)	-100.00%
(450) Historical Commission							
01-450-000 Historical Commission Expenses	3,500	7,202	7,202	205.77%	3,500	(3,702)	-51.40%
01-450-100 Legal Fees	6,000	1,328	1,500	25.00%	2,000	500	33.33%
Subtotal (450) Historical Commission	9,500	8,531	8,702	91.60%	5,500	(3,202)	-36.80%
(451) Cultural & Recreation Administration							
01-451-000 Park & Recreation Commission	7,000	4,244	5,000	71.43%	7,000	2,000	40.00%
01-451-020 Special Tourism Mktg Initiative	6,500	6,005	6,500	100.00%	6,500	0	0.00%
Subtotal (451) Park & Recreation:	13,500	10,249	11,500	85.19%	13,500	2,000	17.39%

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(454) Township Parks							
01-454-240 General Park Expense	5,000	1,089	5,778	115.56%	5,000	(778)	-13.46%
01-454-250 Park Supplies	1,500	1,562	1,500	100.00%	1,500	0	0.00%
01-454-251 Special Park Projects	15,000	125	6,095	40.63%	15,000	8,905	100.00%
01-454-260 Park Tool & Equip Purchase	500	378	500	100.00%	500	0	100.00%
01-454-370 Park Equip Repair & Operat	3,000	1,168	1,500	50.00%	3,000	1,500	100.00%
01-454-380 Equipment Rental	2,000	1,803	2,000	100.00%	2,000	0	0.00%
01-454-450 Parks - Lawn Maintenance	30,000	31,033	33,000	110.00%	5,000	(28,000)	-84.85%
01-454-600 Community Garden - Shared Cost	500	198	198	39.60%	500	302	100.00%
Subtotal (454) Township Parks:	57,500	37,354	50,571	87.95%	32,500	(18,071)	-35.73%
(456) Libraries							
01-456-000 Libraries	11,000	0	11,000	0.00%	11,000	0	0.00%
Subtotal (456) Libraries:	11,000	0	11,000	0.00%	11,000	0	0.00%
(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	8,240	11,500	57.50%	20,000	8,500	73.91%
01-461-100 Open Space Preservation/Master Park	10,000	68	68	0.68%	0	(68)	-100.00%
01-461-130 Land Use Planning (PECO Grant)	0	0	0		0	0	0.00%
01-461-330 Tyson Park Special Maintenance	5,000	1,400	4,680	93.60%	5,000	320	6.84%
Subtotal (461) Conservation of Natural Resources:	35,000	9,709	16,248	46.42%	25,000	8,752	53.86%
(462) Community Develop Housing							
01-462-000 Community Development	600	575	600	0.00%	600	0	0.00%
Subtotal (462) Community Development:	600	575	600	0.00%	600	0	0.00%
(480) Miscellaneous							
01-480-000 Miscellaneous Expenditures	500	85	150	30.00%	500	350	233.33%
01-480-100 Bank Charges	200	707	750	0.00%	800	50	6.67%
Subtotal (480) Miscellaneous:	700	792	900	128.57%	1,300	400	44.44%
(483) Police Pension Contribution/State Aid							
01-483-100 Police Pension/State Aid	90,000	93,727	93,727	104.14%	90,000	(3,727)	-3.98%
Subtotal (483) Police Pension:	90,000	93,727	93,727	104.14%	90,000	(3,727)	-3.98%
(484) Workers Compensation Insurance							
01-484-354 Workers Compensation Insurance	26,000	34,553	34,553	132.90%	35,000	447	1.29%
Subtotal (484) Workers Comp Insurance:	26,000	34,553	34,553	132.90%	35,000	447	1.29%

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(486) Insurance and Benefits							
01-486-100 General Liability Insurance	26,500	25,846	25,846	97.53%	26,500	654	2.53%
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	3,600	3,478	3,478	96.61%	3,600	122	3.51%
01-486-220 Mansion/Park Property Ins	9,200	9,011	9,011	97.95%	9,200	189	2.09%
01-486-230 Traffic Signal Property Ins	2,200	2,541	2,541	115.49%	2,600	59	2.33%
01-486-240 Contractor Equip/Debris Remove	1,500	811	811	54.06%	1,500	689	84.99%
01-486-250 Auto Physical Damage Property	4,000	4,498	5,000	125.00%	5,000	0	0.00%
01-486-300 Automobile Liability Insurance	8,000	5,916	6,600	82.50%	8,000	1,400	21.21%
01-486-400 Public Officials Liability	11,150	11,863	11,863	106.39%	12,000	137	1.16%
01-486-401 Bonds-Treasurer's/Other	2,000	2,045	2,045	102.25%	3,850	1,805	88.26%
Subtotal (486) Insurance & Benefits:	72,150	69,286	70,473	97.68%	76,250	5,777	8.20%
(487) Employee Benefits							
01-401-100 General Fund Payroll *****	610,260	451,641	610,388	100.02%	656,101	45,713	7.49%
01-405-115 Office Cleical/Part Time	20,000	4,789	6,800	0.00%	20,000	13,200	194.12%
01-430-115 Public Works Seasonal Payroll	20,000	23,495	25,000	125.00%	25,000	0	0.00%
01-430-180 Public Works Overtime	10,000	2,701	3,200	32.00%	10,000	6,800	212.50%
01-400-1xx Payroll Taxes	58,000	43,500	58,000	100.00%	58,000	0	0.00%
01-487-153 Insurance (Life,AD&D,LTD,STD)	13,000	8,890	10,879	83.68%	13,000	2,121	19.50%
01-487-154 Dental Insurance (Empl)	5,000	1,640	5,440	108.80%	7,600	2,160	39.71%
01-487-155 Vision Reimbursement	7,000	1,004	3,600	51.43%	7,500	3,900	108.33%
01-487-156 Health/Hospital Insurance	125,000	79,955	116,249	93.00%	130,000	13,751	11.83%
01-487-157 Healthcare Reimbursement	20,755	14,007	16,765	80.78%	21,000	4,235	25.26%
01-487-158 HCA Plan Fees	1,500	925	1,315	87.67%	1,500	185	14.07%
01-487-160 Employer Contribution to Pension	45,000	43,033	45,000	0.00%	45,000	0	0.00%
Subtotal (487) Employee Benefits:	935,515	675,581	902,636	96.49%	994,701	92,065	10.20%
(491) Refunds of Prior Year Revenues							
01-491-000 Refund/Reimburse Prior Revenue	150	0	96	0.00%	0	(96)	-100.00%
01-491-013 Reimbursable Tax Payments	15,000	11,489	11,489	76.60%	12,411	922	8.02%
01-491-090 State Aid-Pension Excess	0	5,365	5,365	0.00%	6,000	635	11.83%
01-491-100 Miscellaneous Reimbursement	7,500	6,324	7,200	0.00%	7,500	300	4.17%
Subtotal (491) Refunds of Prior Yr Revenues:	22,650	23,179	24,151	106.63%	25,911	1,760	7.29%
(492) Interfund Operating Transfers							
01-492-020 Transfer to Capital Projects	30,000	0	30,000	0.00%	15,000	(15,000)	0.00%
01-492-030 Transfer to Capital Reserve/WEGO	20,000	0	20,000	100.00%	25,000	5,000	25.00%
01-492-035 Transfer to Cap Future Reserve	20,000	0	20,000	100.00%	25,000	5,000	25.00%
01-492-200 Transfer to Debt Svc/WEGO Series 2012	114,291	85,718	116,500	0.00%	193,197	76,697	65.83%
01-492-300 Transfer to Debt Svc /Series 2016	0	0	0	0.00%	40,000	40,000	0.00%
01-492-300+ Debt Svc Series 2016 Supplement	0	0	0	0.00%	40,000	40,000	0.00%
01-492-400 Transfer to Capital Repl Reserve	104,500	300,000	300,000	0.00%	0	(300,000)	-100.00%
Subtotal (492) Interfund Operating Transfers:	268,791	385,718	466,500	173.55%	273,197	(193,303)	-41.44%
Total General Fund Expenditures	7,037,661	5,399,243	6,824,968	96.98%	7,139,223	314,255	4.60%
Total GENERAL FUND Revenues:	7,037,661	5,954,804	6,998,923	99.45%	7,139,223	140,300	2.00%
Total GENERAL FUND Expenditures:	7,037,661	5,399,243	6,824,968	96.98%	7,139,223	314,255	4.60%
Total GENERAL FUND Balance	0	555,562	173,955		0		

**Refuse Fund
Revenue**

	2016 Budget	Yr To Date 09/30/16	Estimate 12/31/16	% of Budget Rec'd	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
<u>(355) State Shared Revenues</u>							
1 01-355-020 DER Grant - Recycling	15,000	15,356	15,356	102%	15,000	(356)	-2.32%
Subtotal State Revenue	15,000	15,356	15,356	102%	15,000	(356)	-2.32%
<u>(395) Reimbursements</u>							
1 01-395-205 Hazard Waste Reimburse	2,000	1,776	1,776	89%	2,000	224	12.61%
Subtotal Reimbursements	2,000	1,776	1,776	89%	2,000	224	12.61%
<u>(364) Sanitation/Trash/Recycling Fee</u>							
1 01-364-300 Solid Waste Collection	1,046,750	894,690	1,026,900	98%	1,046,750	19,850	1.93%
1 01-364-500 Delinquent UB Collections	100,000	34,339	43,000	43%	50,000	7,000	16.28%
Subtotal (364) Trash/Recycling:	1,146,750	929,028	1,069,900	93%	1,096,750	26,850	2.51%
Total Refuse Revenue	1,163,750	946,160	1,087,032	93%	1,113,750	26,718	2.46%

**Refuse Fund
Expenditures**

	2016 Budget	Yr To Date 09/30/16	Estimate 12/31/16	% Budget Used	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(404) Solicitor							
01-404-500 Delinquent Collection Legal Fees	5,500	855	1,800	33%	2,500	700	38.89%
01-404-600 Delinquent On-Lot Legal Fees	150	53	150		150	-	0.00%
Subtotal (404) Solicitor	5,650	908	1,950	35%	2,650	700	35.90%
(406) General Government Administration							
01-406-360 Municipay Credit Card Fees	5,000	5,387	6,590	132%	7,000	410	6.22%
Subtotal (406) Gen Gov't Admin	5,000	5,387	6,590	132%	7,000	410	6.22%
(426) Recycling							
01-426-100 Recycling - Special Projects	3,000	1,061	1,850	62%	3,000	1,150	62.16%
Subtotal (426) Recycling:	3,000	1,061	1,850	62%	3,000	1,150	62.16%
(427) Solid Waste Collect/Disposal							
01-427-100 Solid Waste Collect/Contracted	494,000	411,667	494,000	100.00%	503,750	9,750	1.97%
01-427-120 Solid Waste Tipping Fees	235,000	194,723	234,800	99.91%	238,000	3,200	1.36%
01-427-140 Solid Waste Collection/Gen	500	-	450	90.00%	500	50	11.11%
01-427-150 Solid Waste UB & Postage	5,000	5,188	5,188	103.75%	5,500	312	6.02%
Subtotal (427) Solid Waste:	734,500	611,577	734,438	99.99%	747,750	13,312	1.81%
(492) Interfund Operating Transfer							
* 01-492-364 Transfer to General Fund	415,600	-	415,600		353,350	(62,250)	-14.98%
Subtotal (492) Interfund Transfer	415,600	-	415,600		353,350	(62,250)	-14.98%
Total Solid Waste Collection Expenses	1,163,750	613,547	1,153,838	99.15%	1,113,750	(40,088)	-3.47%
Total Solid Waste Revenue	1,163,750	946,160	1,087,032	93.41%	1,113,750	26,718	2.46%
Total Solid Waste Expenses	1,163,750	613,547	1,153,838	99.15%	1,113,750	(40,088)	-3.47%
Total Solid Waste Fund Balance	-	332,613	(66,806)		-		

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

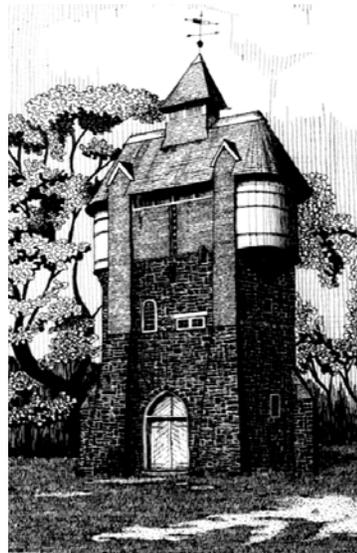
**On Lot Management Fund
Revenue and Expenditures**

	2016 Budget	Yr To Date 09/30/16	Estimate 12/31/16	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
On-Lot Management Revenue						
(362) On-Lot Management						
1 362-500 On-Lot Assessment (Reduced from \$100 to \$24)	36,000	33,749	36,000	36,000	-	0.00%
1 364-600 Delinquent On-Lot Fees Collected	2,000	763	1,000	1,000	-	0.00%
Total Assessment Revenue	38,000	34,512	37,000	37,000	-	0.00%
On-Lot Management Expenditures						
(404) Legal Services						
1 404-600 Solicitor	6,000	782	1,500	2,000	500	33.33%
1 404-501 Delinquent Solicitor On-Lot Services (Portnoff)	200	53	175	200	25	14.29%
Subtotal (404) Legal	6,200	835	1,675	2,200	525	31.34%
(406) General Government Administration						
1 406-600 Office Supplies	0	456	456	500	44	0.00%
1 406-601 Telephone	1,500	390	600	600	-	0.00%
1 406-602 Printing	500	459	459	500	41	8.93%
1 406-603 Postage	3,500	1,274	2,000	2,000	-	0.00%
1 406-604 Office Equipment	2,000	0	1,700	1,700	-	0.00%
1 406-640 On-Lot Continuing Education	2,500	70	0	2,500	2,500	
Subtotal (406) General Gov't Admin	10,000	2,649	5,215	7,800	2,585	49.57%
(407) IT Networking Services						
1 407-600 Computer Hardware/Support	3,500	1,261	1,261	1,500	239	18.95%
1 407-610 Software Engineer Program Maintenance	2,000	0	500	500	-	0.00%
1 407-480 Internet Fees	500	473	500	500	-	0.00%
Subtotal (407) IT Networking	6,000	1,734	2,261	2,500	239	10.57%
(408) Engineering Services						
1 408-600 OnLot Management Annual Report	7,500	6,670	6,670	7,500	830	12.44%
Subtotal (408) Engineering	7,500	6,670	6,670	7,500	830	12.44%
(487) Employee Benefits						
1 401-500 On-Lot Coordinator	20,900	15,955	20,808	20,900	92	0.44%
1 405-110 Clerical Staff Payroll	3,943	3,261	3,943	4,000	57	1.45%
1 487-500 Insurance	4,653	4,260	4,898	5,000	102	2.08%
Subtotal (487) Employee Benefits	29,496	23,475	29,649	29,900	251	0.85%
Total On Lot Management Expenditures:	59,196	35,363	45,470	49,900	4,430	9.74%
Total ON LOT MANAGEMENT Revenue	38,000	34,512	37,000	37,000		0.00%
RESERVED FROM PRIOR YEAR (2015)	16,438					
Total ON LOT MANAGEMENT Expenditures	59,196	35,363	45,470	49,900	-	9.74%
Total ON LOT MNGEMENT Fund Balance	(4,758)	(851)	(8,470)	(12,900)		

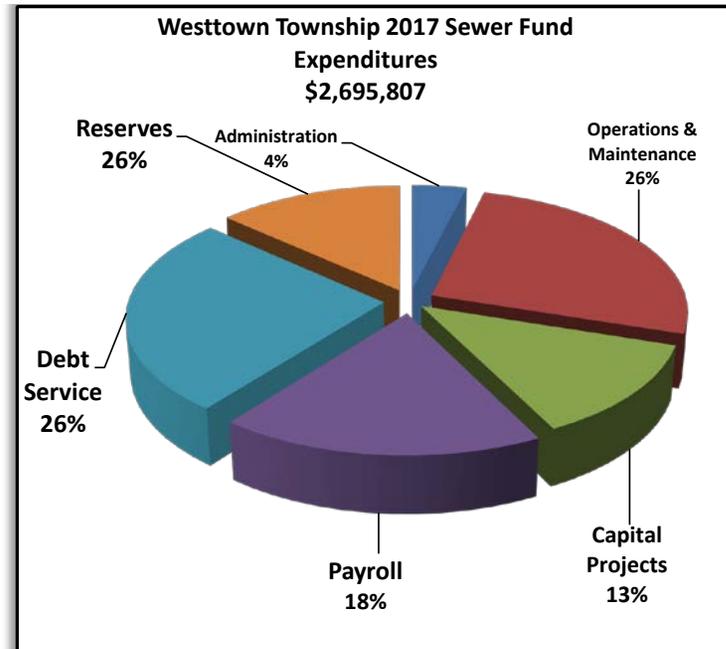
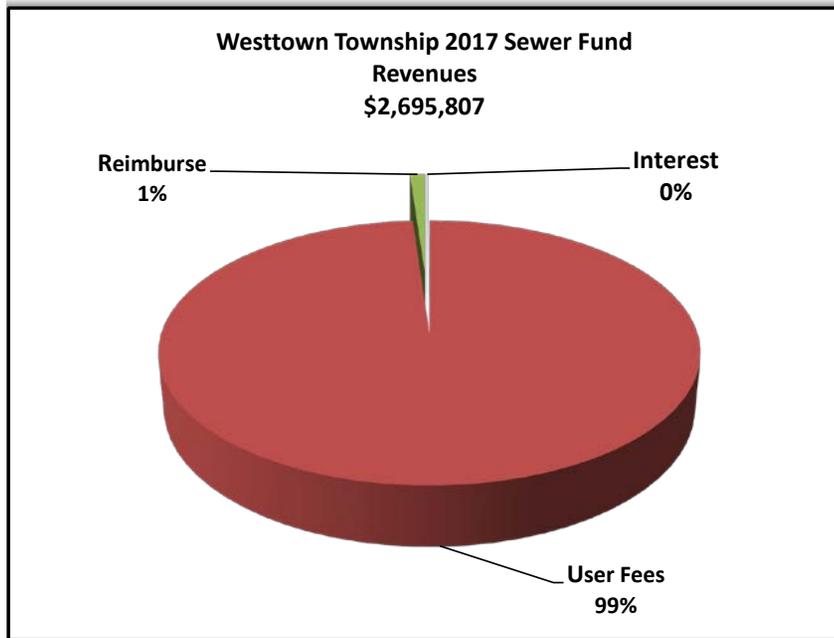
**State Highway Aid Fund
Revenue and Expenditures**

	2016 Budget	Yr To Date 09/30/16	Estimate 12/31/16	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
State Highway Aid Fund Revenue						
Fund Balance	6,139		9,639	14,742		
(341) Interest Earnings						
35 01-341-000 Interest Earnings	100	89	87	100	13	14.94%
(355) State Shared Revenues						
35 35-355-050 Liquid Fuels	340,756	347,936	347,936	360,039	12,103	3.48%
35 35-355-050 Turnback Allocation	7,080	7,080	7,080	7,080	0	0.00%
Total Highway Aid Fund Revenue	347,936	355,105	364,742	381,961	17,219	4.72%
State Highway Aid Fund Expenditures						
(437) Tools & Machinery						
35 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	330,000	350,000	350,000	350,000	0	0.00%
Subtotal (439) Highway Construction:	330,000	350,000	350,000	350,000	0	0.00%
Total Highway Aid Fund Expenditures:	330,000	350,000	350,000	350,000	0	0.00%
Total HIGHWAY AID FUND Revenue	347,936	355,105	364,742	381,961	17,219	4.72%
Total HIGHWAY AID FUND Expenditures	330,000	350,000	350,000	350,000	0	0.00%
Total HIGHWAY AID FUND Fund Balance	17,936	5,105	14,742	31,961		

Westtown Township
2017 Sewer Fund Budget



Fiscal Year 2017 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 2016 and GO Bond 2012.

Reserves - Based on Fund Balance Policy (Resolution 2013-7 Amended 8/16/16) no less than 12% of budgeted revenue for the current budget year shall fund the Sewerage System Capital Reserve and Sewerage System Capital Improvement Program. 2017 budget appropriation is 13.4%.

**Sewer Fund
Revenue**

	2016 Budget	Yr to Date 09/30/16	Estimate 12/31/16	% Budget Rec'd	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(341) Interest Earnings							
08-341-000 Interest Earnings	1,000	578	945	94.50%	1,000	55	5.82%
Subtotal (341) Interest Earnings	1,000	578	945	94.50%	1,000	55	5.82%
(364) Sanitation/Sewage Charges							
08-364-110 Sewage Tapping Fee /WCC	5,860	2,930	5,860	100.01%	43,950	38,090	650.0%
08-364-111 Sewage Tapping Fee/ W.Goshen	12,657	0	0	0.00%	12,657	12,657	0.0%
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	32,056	32,056	91.59%	35,000	2,944	9.18%
08-364-130 Admin Fee WT Sch Pump Station	1,200	1,200	1,200	100.00%	1,200	0	0.00%
08-364-120 Sewer User Fees	2,500,000	1,965,266	2,032,920	81.32%	2,500,000	467,080	22.98%
08-364-500 Delinquent Sewer Collections	0	63,772	70,000	0	70,000	0	0%
Subtotal (364) Sanitation	2,556,716	2,065,223	2,143,036	83.82%	2,664,807	521,770	24.35%
(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	0	0	0	0.00%	0	0	0.00%
08-395-700 Developers Reimbursements	30,000	5,101	6,500	21.67%	30,000	23,500	361.54%
Subtotal (395) Refunds & Reimbursements:	30,000	5,101	6,500	21.67%	30,000	23,500	361.54%
Total Sewer Revenue	2,587,716	2,070,902	2,150,481	83.10%	2,695,807	545,325	25.36%

**Sewer Fund
Expenditures**

		2016 Budget	Yr to Date 09/30/16	Estimate 12/31/16	% Budget Used	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(401) Executive								
08-401-000	WW General Expense	0	100	100	0.00%	500	400	400.00%
08-401-210	WW - Office Supplies	350	123	100	28.57%	350	250	250.00%
08-401-241	WW - Training & Information	3,000	2,660	2,660	88.67%	3,000	340	12.78%
08-401-341	WW Advertising	1,000	138	1,500	150.00%	1,000	(500)	-33.33%
08-401-342	WW Printing	100	0	0	0.00%	100	100	100.00%
Subtotal (401) Executive:		4,450	3,022	4,360	97.98%	4,950	590	13.53%
08-404-310	WW Legal - WCC	5,000	0	5,000	100.00%	5,000	0	0.00%
08-404-400	WW Legal - Due From Developer	5,000	0	1,000	20.00%	5,000	4,000	400.00%
08-404-500	WW Delinquent Collection Legal Fees	5,000	2,303	2,500	50.00%	2,500	0	0.00%
Subtotal (404) Legal Services:		15,000	2,303	8,500	56.67%	12,500	4,000	47.06%
(406) General Government Admin								
08-406-200	NPDEs Permit	6,000	0	0	0.00%	6,000	6,000	100.00%
08-406-500	Chapter 302-WW Opr Cert Fee	300	165	300	100.00%	300	0	0.00%
Subtotal (406) General Govt Admin:		6,300	165	300	4.76%	6,300	6,000	2000.00%
(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	35,000	10,387	17,000	48.57%	35,000	18,000	105.88%
08-408-314	WW Engineering - W.Goshen	5,000	10,009	15,000	300.00%	15,000	0	0.00%
08-408-315	Sewer Rate Study	0	715	715	0.00%	8,500	7,785	1088.81%
08-408-340	Act 537 Sewage Facilities Plan/Inceptor Capacity	15,000	10,449	10,449	69.66%	0	(10,449)	-100.00%
08-408-400	WW Engr Due From Developer	30,000	22,219	28,000	93.33%	30,000	2,000	7.14%
08-408-500	WW Capital Improvement Program	0	10,229	10,229	0.00%	0	(10,229)	-100.00%
Subtotal (408) Engineering:		85,000	64,009	81,393	95.76%	88,500	7,107	8.73%
(429) Wastewater Collection/Treatment								
08-429-240	Administration & Billing - WCC	7,000	6,123	7,000	100.00%	7,500	500	7.14%
08-429-244	WW Supplies - WCC	20,000	6,936	8,000	40.00%	12,000	4,000	50.00%
08-429-245	WW Supplies - Kirkwood Pump Station	600	0	600	0.00%	600	0	0.00%
08-429-246	WW Supplies - Pleasant Gr Pump Station	2,000	314	600	30.00%	2,000	1,400	233.33%
08-429-247	WW Supplies - Rustin Pump Station	3,000	0	550	18.33%	3,000	2,450	445.45%
08-429-251	WW Supplies - WG	2,000	359	450	22.50%	2,000	1,550	344.44%
08-429-252	Sanitary Sewer Repl - WG	2,500	5,216	5,216	208.64%	5,000	(216)	-4.14%
08-429-253	Sanitary Sewer Repl - WCC	2,500	5,216	5,216	208.64%	5,000	(216)	-4.14%
08-429-260	WW Tool Purchases	6,500	2,618	3,500	53.85%	3,000	(500)	-14.29%
08-429-261	WW Tool/Equipment Rental	600	0	600	0.00%	600	0	0.00%
08-429-320	WW Telephone	600	321	455	75.83%	600	145	31.87%
08-429-345	Chapter 94 Report	7,000	455	7,000	100.00%	7,000	0	0.00%
08-429-360	WW Utilities - WCC	60,000	50,252	57,150	95.25%	60,000	2,850	4.99%

**Sewer Fund
Expenditures**

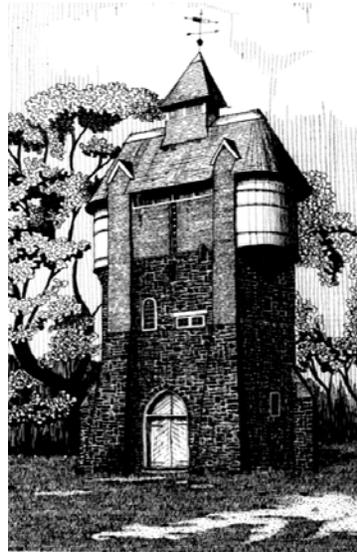
		2016 Budget	Yr to Date 09/30/16	Estimate 12/31/16	% Budget Used	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
08-429-361	Utilities - Pleasant Grv Pump Station	15,000	11,881	13,000	86.67%	15,000	2,000	15.38%
08-429-362	Utilities-Trellis Lane	3,000	2,022	2,410	80.33%	3,000	590	24.48%
08-429-363	Utilities-Sage Lane	1,700	1,583	1,700	100.00%	1,700	0	0.00%
08-429-364	Utilities-Ltl Shiloh Rd	300	222	290	96.67%	300	10	3.45%
08-429-365	Utilities-ArborView Pump Station	2,500	1,955	2,100	84.00%	2,500	400	19.05%
08-429-366	Utilities-Kirkwood Pump Station	2,600	2,581	2,800	107.69%	3,000	200	7.14%
08-429-367	Utilities-Thorne @ Maple	375	243	325	86.67%	375	50	15.38%
08-429-368	Utilities-Rustin PS	3,500	3,123	3,475	99.29%	3,500	25	0.72%
08-429-373	Treatment - WG (Goose Creek)	250,000	178,126	250,809	100.32%	260,000	9,191	3.66%
08-429-374	Equipment Repair - WCC	30,000	30,285	35,200	117.33%	35,000	(200)	-0.57%
08-429-375	Equipment Repair - WG	5,000	4,820	5,500	110.00%	5,000	(500)	-9.09%
08-429-376	Operation & Maintenance - WCC	75,000	92,038	97,000	129.33%	100,000	3,000	3.09%
08-429-377	Operation & Maintenance - WG	5,500	13,198	15,000	272.73%	15,000	0	0.00%
08-429-378	Op & Maint - Pleasant Grove PS	35,000	27,126	32,000	91.43%	35,000	3,000	9.38%
08-429-379	Op & Maint - Rustin PS	1,000	6,055	6,055	605.50%	5,000	(1,055)	-17.42%
08-429-380	Ashbridge Pump Station(WG)	1,000	0	1,000	0.00%	1,000	0	0.00%
08-429-381	Op & Maint - ArborView PS	1,000	0	1,000	100.00%	1,000	0	0.00%
08-429-382	Op & Maint - Kirkwood PS	1,000	0	1,000	100.00%	1,000	0	0.00%
08-429-450	Alarm System Monitoring - WCC	20,500	15,883	20,500	100.00%	20,500	0	0.00%
08-429-451	Alarm System Monitoring - WG	10,000	8,377	9,600	96.00%	10,000	400	4.17%
08-429-452	Sludge Hauling Contract	30,000	30,515	34,440	114.80%	35,000	560	1.63%
08-429-455	Sewer Line Flush/Televise	7,500	0	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	26,020	26,020	0.00%	30,000	3,980	15.30%
08-429-750	Equipment Purchase - WCC	1,500	381	1,500	100.00%	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:		648,275	534,245	666,761	102.85%	711,175	44,414	6.66%
(437) Capital Purchase								
08-437-740	Truck Purchase	0	0	0	0.00%	0	0	0.00%
Subtotal (437) Capital Purchase:		0	0	0	0.00%	0	0	0.00%
(480) Miscellaneous								
08-480-100	Miscellaneous Expenses	150	0	0	0.00%	150	0	100.00%
08-480-110	Bank charges		0	0	0.00%	0	0	
Subtotal (480) Miscellaneous:		150	0	0	0.00%	150	150	100.00%
(484) Workers Compensation Insurance								
08-484-100	Workers Compensation	9,000	11,518	11,518	127.97%	12,000	483	4.19%
Subtotal (484) Workers Compensation Ins:		9,000	11,518	11,518	127.97%	12,000	483	4.19%

**Sewer Fund
Expenditures**

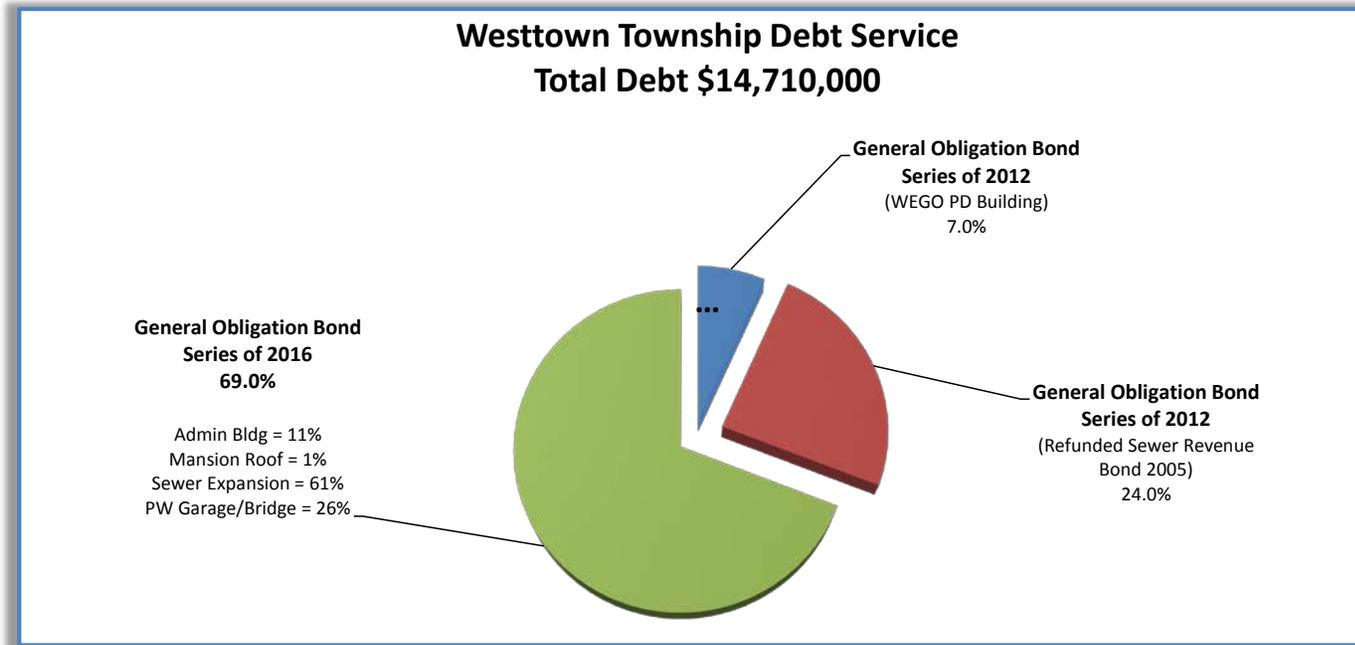
	2016 Budget	Yr to Date 09/30/16	Estimate 12/31/16	% Budget Used	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
<u>(486) Insurance and Benefits</u>							
08-486-100 WW General Liability Insurance	21,000	20,307	20,307	96.70%	21,000	693	3.41%
08-486-200 WW Property Insurance	6,000	5,545	5,545	92.42%	6,000	455	8.21%
08-486-300 WW Automobile Liability	5,500	3,800	3,800	69.09%	5,500	1,700	44.74%
08-486-400 WW Public Officials Liability	7,800	7,908	7,908	101.38%	8,000	92	1.16%
Subtotal (486) Insurance & Benefits:	40,300	37,561	37,560	93.20%	40,500	2,940	7.83%
<u>(487) Employee Benefits</u>							
08-401-100 WW Admin/Plant Wages	313,177	234,883	313,177	100.00%	318,297	5,121	1.64%
08-400-xxx WW Payroll Taxes	25,958	18,512	23,140	89.14%	25,958	2,818	12.18%
08-487-153 Insurance (Life,AD&D,LTD,STD)	6,700	5,622	6,833	101.99%	6,900	67	0.98%
08-487-154 Dental Insurance (Empl)	2,400	2,185	2,185	91.04%	2,400	215	9.84%
08-487-155 Vision Reimbursement	2,500	335	1,500	60.00%	2,500	1,000	66.67%
08-487-156 Health/Hospitalization Insurance	75,539	52,794	68,782	91.06%	75,700	6,918	10.06%
Subtotal (487) Employee Benefits:	426,273	314,330	415,617	97.50%	431,755	16,138	3.88%
<u>(489) Unclassified Expenditures</u>							
08-489-000 Unclassified Expenditures	1,000	0	0	0.00%	1,000	1,000	
08-489-030 Emergency Repair-WW Cap Rsv		0	0	0.00%		0	
Subtotal (489) Unclassified Expenditures	1,000	0	0	0.00%	1,000	0	
<u>(492) Interfund Operating Transfers</u>							
08-492-100 Transfer to Debt Svc/GO Series 2012	300,000	233,000	308,000	102.67%	345,085	37,085	12.04%
08-492-180 Transfer To Capital Projects	0	0	0	0.00%	321,665	321,665	0.00%
08-492-200 Transfer to Sewer Capital Reserve	360,000	270,000	360,000	100.00%	360,000	0	0.00%
08-492-300 Transfer to Debt Svc/GO Series 2016	600,000	450,000	600,000	100.00%	149,726	(450,274)	-75.05%
08-492-300A Series of 2016 Supplemental	0	0	0	0.00%	210,000	210,000	100.00%
Subtotal (492) Interfund Operating Transfers:	1,260,000	953,000	1,268,000	100.63%	1,386,476	118,476	9.34%
Total Sewer Fund Expenses	2,496,248	1,920,153	2,494,008	99.91%	2,695,806	201,798	8.09%
Total SEWER FUND Revenues:	2,587,716	2,070,902	2,150,481	83.10%	2,695,807		25.36%
Total SEWER FUND Expenditures:	2,496,248	1,920,153	2,494,008	99.91%	2,695,806		8.09%
Total SEWER FUND Fund Balance	91,468	150,750	(343,527)		0		

Westtown Township

2017 Debt Service Fund



Fiscal Year 2017 Debt Service Budget



	Original Issue	Balance 12/31/2016	Balance 12/31/2017	Avg Coupon Rate
<u>General Obligation Bond Series of 2012</u>				
Police Building (Refunded GO 2004)				
Westtown Portion	\$1,555,000	\$935,000	\$810,000	1.00%
East Goshen Portion	\$1,360,000	\$820,000	\$710,000	1.00%
Sewer Revenue (Refunded Series 2005)	\$4,475,000	\$3,360,000	\$3,085,000	1.00%
Total Series of 2012:	\$7,390,000	\$5,115,000	\$4,605,000	
<u>General Obligation Bond Series of 2016</u>				
General Fund (Refunded GO 2000)	\$1,038,170	\$1,038,170	\$1,033,679	0.85%
Sewer Fund (Refunded Sewer Revenue 2006)	\$125,000	\$125,000	\$125,000	0.85%
General Fund (Mansion Roof/Tower)	\$5,896,830	\$5,896,830	\$5,871,321	0.85%
General Fund New Capital (PW Garage/Oak. Bridge)	\$2,535,000	\$2,535,000	\$2,430,000	
Total Series of 2016:	\$9,595,000	\$9,595,000	\$9,460,000	
Total Debt:	\$16,985,000	\$14,710,000	\$14,065,000	

Westtown Township 2017 Debt Service Schedule

Issue/Loan	Rate	Original Amount of Issue	Outstanding Balance 12/31/16	Principal Paid During 2017	Interest Paid During 2017	Principal Outstanding 12/31/2017	2017 Sinking Fund Monthly	Source of Funds
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General Obligation Bonds

GO Series 2016		2017						
Refund Series 2011 (Admin Bldg-2000)	Coupon	1,038,170	1,038,170	4,491	21,869	1,033,679	2,197	General Fund
Refunded Series 2011 (Mansion Roof)	0.85%	125,000	125,000	0	2,638	125,000	220	General Fund
Refunded Series 2011 Sewer (NGGA 2000/SewerExp2006)		5,896,830	5,896,830	25,509	124,217	5,871,321	12,477	Sewer Fund
New Capital Projects (PW Garage/Oak. Bridge)		2,535,000	2,535,000	105,000	59,199	2,430,000	13,683	General Fund
Total		9,595,000	9,595,000	135,000	207,923	9,460,000	14,894	
GO Series 2012		2017						
Refund GO 2004 Westtown	Coupon	1,555,000	935,000	125,000	16,420	810,000	11,785	General Fund
Refund GO 2004 East Goshen	1.00%	1,360,000	820,000	110,000	14,368	710,000	10,364	East Goshen
Refund SewerRev Series 2005		4,475,000	3,360,000	275,000	70,085	3,085,000	28,757	Sewer Fund
Total		7,390,000	5,115,000	510,000	100,873	4,605,000	50,906	

Total Debt	16,985,000	14,710,000	645,000	308,795	14,065,000	
East Goshen		<u>(820,000)</u>			<u>(710,000)</u>	East Goshen
		13,890,000			13,355,000	

Capital Reserve Transfers WEGO OPEBs	
2009	75,000
2010	180,000
2011	180,000
2012	180,000
2013	180,000
2014	180,000
2015	180,000
2016	180,000
2017	180,000
	<u>\$1,515,000</u>

Sewer Capital Reserve Infrastructure	
2010	50,000
2011	395,000
2012	555,000
2013	600,000
2014	360,000
2015	360,000
2016	360,000
2017	360,000
	<u>\$3,040,000</u>

**Debt Service Fund
Revenue**

	2016 Budget	Yr to Date 09/30/16	Estimate 12/31/16	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(341) Interest Earnings						
23-341-100 Series 2012 (2004 WEGO)	60	33	40	40	0	0.00%
23-341-200 Series 2012 (2005 Sewer)	450	366	440	450	10	2.27%
23-341-300 Series 2016 (2006 Sewer Expansion)	260	185	259	260	1	0.39%
Subtotal (341) Interest Earnings	770	584	739	750	11	1.49%
(360) Debt Service Revenue						
23-360-000 E.Goshen-WEGO Debt Svc Pymt	126,568	94,926	126,568	124,368	(2,200)	-1.74%
Subtotal (360) Debt Svc Revenue	126,568	94,926	126,568	124,368	(2,200)	-1.74%
(392) Interfund Transfers						
23-392-010 General Fund (2004 WEGO)	143,920	107,940	143,920	141,420	(2,500)	-1.74%
23-392-020 General Fund (2011 Mansion Renovations)	9,220	6,770	9,028	2,638	(6,390)	-70.78%
23-392-030 General Fund (Series 2006-Admin)	105,300	78,947	105,300	26,360	(78,940)	-74.97%
23-392-080 Sewer Fund (2005 Sewer)	299,585	224,689	299,585	345,085	45,500	15.19%
23-392-090 Sewer Fund(2006 Sewer Exp)	584,938	438,703	584,938	149,726	(435,212)	-74.40%
23-392-100 General Fund (2016 PW Garage/OakBridge)	0	0	0	164,199	164,199	100.00%
23-392-XXX Series of 2016 Supplemental	0	0	0	250,000	250,000	100.00%
Subtotal (492) Interfund Transfers	1,142,963	857,049	1,142,771	1,079,428	(63,343)	-5.54%
Total Debt Service Revenue	1,270,301	952,559	1,270,078	1,204,546	(65,532)	-5.16%

**Debt Service Fund
Expenditures**

	2016 Budget	Year To Date 09/30/16	Estimate 12/31/16	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(471) Debt Principal						
23-471-300 GO Bond 2016 Principal	460,000	0	460,000	135,000	(325,000)	-70.65%
23-471-500 GO Bond 2012 Principal	460,000	0	460,000	510,000	50,000	10.87%
Subtotal (471) Debt Principal	920,000	0	920,000	645,000	(275,000)	-29.89%
(472) Debt Interest						
23-472-300 GO Bond 2016 Interest	239,228	119,614	239,228	207,923	(31,305)	-13.09%
23-472-500 GO Bond 2012 Interest	110,073	55,036	110,073	100,873	(9,200)	-8.36%
Subtotal (472) Debt Interest	349,301	174,650	349,301	308,796	(40,505)	-11.60%
(475) Miscellaneous/Fiscal Agent Fees						
23-475-000 Fiscal Agent Fees	1,000	1,000	2,100	2,100	0	0.00%
23-480-000 Bank Charges	0	0	0	0	0	0.00%
Subtotal Miscellaneous	1,000	1,000	2,100	2,100	0	0.00%
(492) Interfund Operating Transfers						
23-492-010 Transfer to General Fund		0				
Subtotal Interfund Transfers	0	0	0	0		
Total Debt Svc Expenditures	1,270,301	175,650	1,271,401	955,896	(315,505)	-24.82%
Total DEBT SERVICE FUND Revenues	1,270,301	952,559	1,270,078	1,204,546	(65,532)	-5.18%
Total DEBT SERVICE FUND Expenditures	1,270,301	175,650	1,271,401	955,896	(315,505)	-24.75%
Total DEBT SERVICE FUND Fund Balance	0	776,909	(1,323)	248,650		

Westtown Township

2017 Capital Reserve Fund



**Capital Reserve Fund
Revenue**

		2016 Budget	Year To Date 09/30/16	Estimate 12/31/16	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(341) Interest Earnings							
30-341-000	Capital Reserve Investments	6,000	46,690	4,350	6,000	1,650	37.9%
30-341-100	Capital Reserve Cash Acct	5,000	2,008	4,466	5,000	534	12.0%
30-343-000	Realized Gains/Losses		58,647				
Subtotal (341) Interest Earnings		11,000	107,345	8,816	11,000	2,184	24.8%
(392) Interfund Transfers							
30-392-018	Transfer from Capital Projects	0	0		0	0	0.0%
30-392-030	WEGO OPEB Capital Reserve	180,000	135,000	180,000	180,000	0	0.0%
30-392-031	WEGO Pension Reserve	0	0	0	44,000		
30-392-080	Wastewater Capital Reserve	360,000	270,000	360,000	360,000	0	0.0%
30-392-300	Transfer from, GF (Future Rsv)	20,000	0	20,000	25,000	5,000	25.0%
30-392-400	Transfer from GF Capital Repl Rsv	104,500	0	300,000	0	(300,000)	-100.0%
Subtotal (392) Interfund Transfers		664,500	405,000	860,000	609,000	(251,000)	-29.2%
(393) Proceeds of General Obligation Bond Series 2016							
30-393-100	Public Works Facility Addition	0	1,500,000	1,500,000	1,500,000	0	0.0%
30-393-200	Oakbourne Bridge Repair	0	1,012,014	1,012,014	1,012,014	0	0.0%
Subtotal (393) Proceeds of GO Bond		0	2,512,014	2,512,014	2,512,014	0	0.0%
Total Capital Reserve Revenue		675,500	3,024,360	3,380,830	3,132,014	(248,816)	-7.4%

**Capital Reserve Fund
Expenditures**

	2016 Budget	Year To Date 09/30/16	Estimate 12/31/16	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(475) Fiscal Agent Fees						
30-475-100 Fiscal Agent Fees	750	7,402	10,500	11,000	500	4.8%
(492) Interfund Transfers						
30-492-010 Transfer to General Fund				722,960	445,371	160.4%
30-492-018 Transfer to Capital Projects/Sewer		256,652	277,589	100,000	(117,014)	-53.9%
30-492-018 Transfer to Capital Projects/PW Garage		217,014	217,014	100,000	(117,014)	-53.9%
30-492-020 Transfer to Capital Projects/Parks	0	0	0	500,000	500,000	100.0%
Subtotal (492) Interfund Transfers	0	473,667	494,603	1,322,960	500,000	167.5%
Total Capital Reserve Expenditures	750	481,069	505,103	1,333,960	828,857	164.1%
Total CAPITAL RESERVE Revenue	675,500	3,024,360	3,380,830	3,132,014	(248,816)	-7.4%
Total CAPITAL RESERVE Expense	750	481,069	505,103	1,333,960	828,857	164.1%
Total CAPITAL RESERVE FUND BALANCE	674,750	2,543,291	2,875,727	1,798,054		

Westtown Township

2017 Capital Projects Fund



**Capital Projects Fund
Revenue and Expenditures**

	2016 Budget	Year To Date 09/30/16	Estimate 12/31/16	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
(341) Interest Earnings						
18-341-000 Interest	15	0	15	15	0	0.0%
	15	0	15	15	0	0.0%
(392) Interfund Transfers						
18-392-030 Cap Reserve Transfer/Park Projects/Gov't Bldgs	0	0	0	500,000	500,000	100.0%
18-392-020 GF Operating Transfers/Carriage House	10,000	0	0	10,000	10,000	100.0%
18-392-020 GF Operating Transfer/Mansion Exterior	20,000	0	0	20,000	20,000	100.0%
18-392-080 Cap Reserve Transfer/Sewer Capital Improvement	290,824	256,652	277,589	722,960	445,371	160.4%
	320,824	256,652	277,589	1,252,960	975,371	351.4%
(393) Proceeds of General LT Debt						
18-393-100 Oakbourne Mansion Restorations (GO 2011)	9,441	0	0	9,441	9,441	100.0%
18-393-600 Public Works Facility - Addition (GO 2016)	217,014	8,250	8,250	308,764	300,514	3642.7%
	226,455	8,250	8,250	318,205	309,955	3757.2%
Total Capital Projects Revenue	547,294	264,902	285,854	1,571,180	1,285,326	449.6%
(409) General Government Buildings						
18-409-605 Oakbourne Mansion Restorations	9,440	0	22,093	39,441	17,348	78.5%
18-409-200 Public Works Facility - Addition	0	8,250	8,250	308,764	300,514	3642.6%
	9,440	8,250	30,343	348,205	317,862	1047.6%
(420) Collection System Capital Improvement Program						
18-429-300 Collection System Engineering Expenses	319,500	254,443	275,379	635,500	360,121	130.8%
18-429-600 Collection System Capital Construction	0	0	0	87,460	87,460	100.0%
	319,500	254,443	275,379	722,960	447,581	162.5%
(454) Township Parks						
18-454-000 Special Park Projects	0	0	0	500,000	500,000	
	0.00	0	0	500,000	500,000	
(492) Interfund Transfers						
18-492-030 Transfer to Capital Reserve	0	0	0	0	0	0.0%
Total Capital Projects Expense	328,940	262,693	305,722	1,571,165	1,265,443	413.9%
Total CAPITAL PROJECTS FUND Revenue	547,294	264,902	285,854	1,571,180	1,285,326	449.6%
Total CAPITAL PROJECTS FUND Expense	328,940	262,693	305,722	1,571,165	1,265,443	413.9%
Total CAPITAL PROJECTS FUND Fund Balance	218,354	2,209	(19,868)	15		