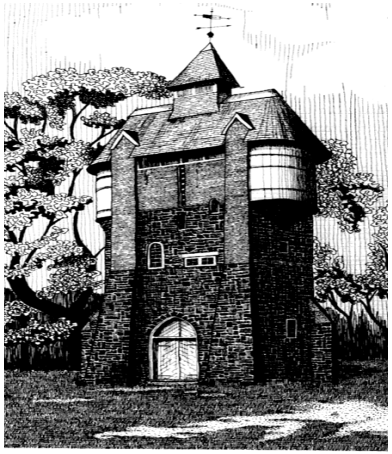


2017 Budget Memo

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 Townships outstanding General Obligation debt. This rating reflects the Township's mature tax base with above average wealth levels and above average debt burden.

In 2013, the Board of Supervisors deemed it necessary to increase taxes to enable the Township to regain structural balance and improve its financial position given three years of operating deficits and a deteriorating infrastructure. The 2013 budget approved an increase in millage from 2.5 to 3.5 mills on the assessed value of property. (One mill is worth 1/1000 of a dollar or .001.) As a result of this, the General Fund **Unrestricted** Reserves have increased to a level that is recommended by the Government Finance Officers Association of the United States and Canada as well as the National Advisory Council on State and Local Budgeting. As a means to assist elected officials in framing resource allocation decisions, it is recommended that a 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

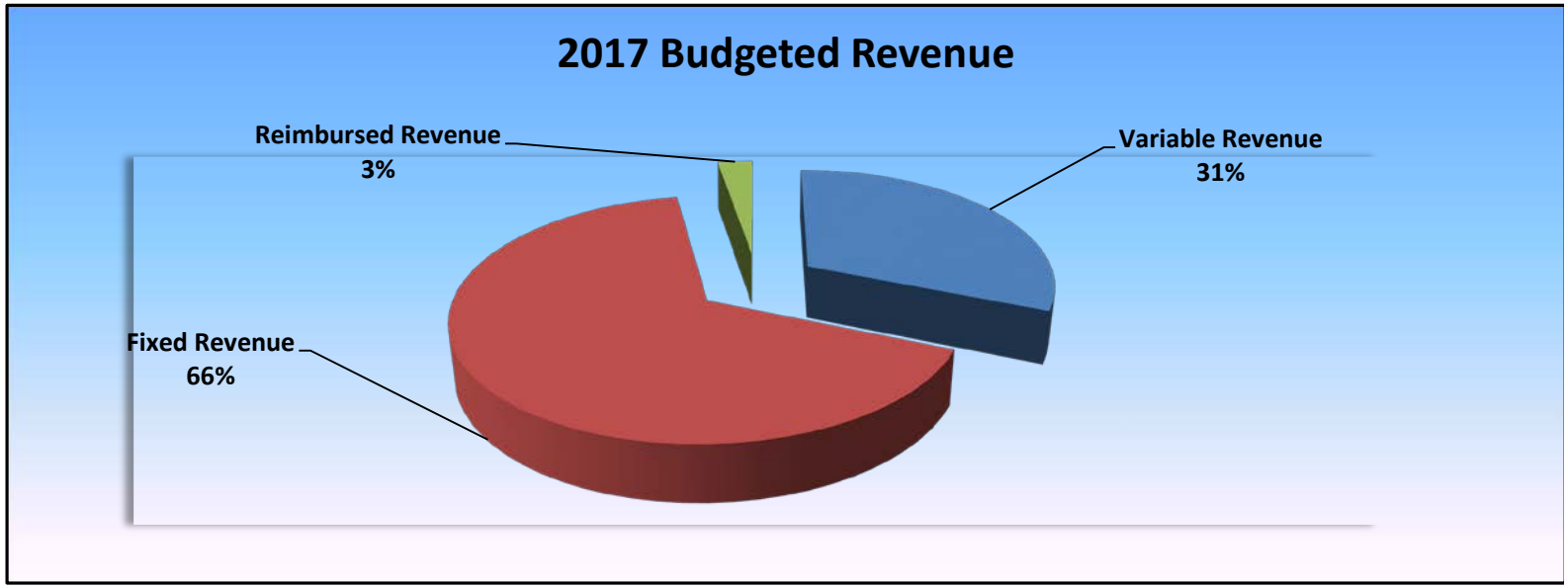
Draft - December 2016

Carol De Wolf
Chair

Thomas Haws
Vice Chair

Michael Di Domenico
Police Commissioner

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.

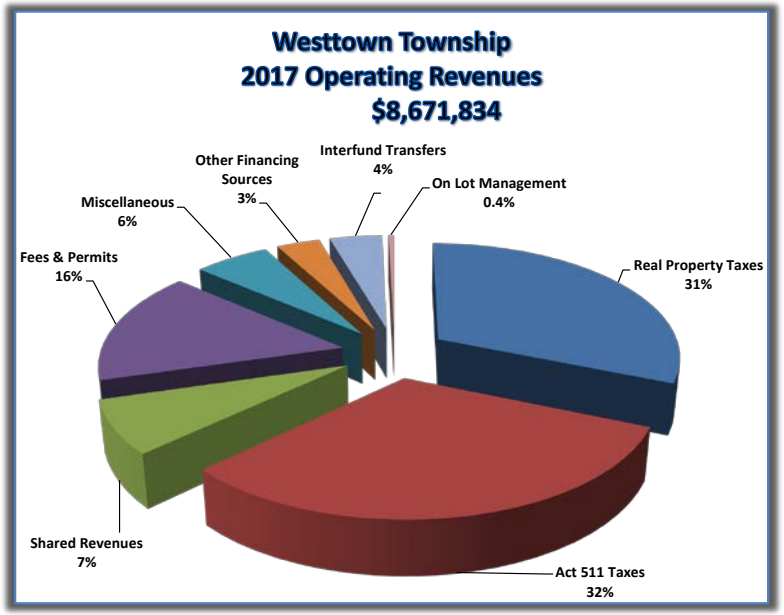
The REIMBURSED REVENUE category represents reimbursement of fees by developers/residents for legal, engineering and third party contractor plan reviews/inspections.

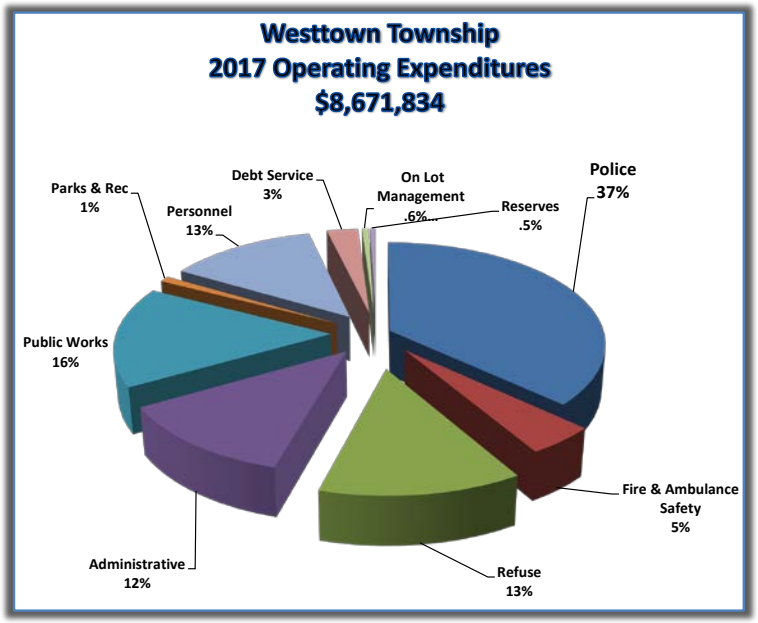
Westtown Township

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
(342) Rents and Royalties								
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%**
(354) Capital & Operating Grants								
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%**
(355) State Shared Revenues								
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%**
(361) Twp Sales/Charges for Svcs								
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	Police Reports-Background Checks	-	70	100	0.00%	100	0	0.00%
01-362-400	BCO Inspection Fees	3,500	1,875	2,500	71.43%	3,000	500	20.00%
01-362-405	Expedite Plan Reviews	1,500	4,363	5,500	366.67%	1,000	(4,500)	-81.82%
01-362-406	Stop Work Order	150	125	125	83.33%	150	25	20.00%
01-362-410	Residential Building Permits	35,000	36,166	43,000	122.86%	40,000	(3,000)	-6.98%
01-362-420	Commercial Building Permits	60,000	43,548	50,000	83.33%	50,000	0	0.00%
01-362-421	Permit Reinspections	5,000	5,603	6,500	130.00%	5,000	(1,500)	-23.08%
01-362-422	Electrical Permits	8,000	16,446	18,000	225.00%	15,000	(3,000)	-16.67%
01-362-423	HVAC Permit	4,000	596	1,500	37.50%	2,000	500	33.33%
01-362-425	Solar Building Permit	1,000	3,597	3,597	359.67%	3,500	(97)	-2.69%
01-362-430	Plumbing Permit	5,000	2,340	3,000	60.00%	3,000	0	0.00%
01-362-450	U&O Permit - New	3,000	3,368	6,750	225.00%	50,500	43,750	648.15%
01-362-451	U&O Permit - Residential	16,000	17,175	18,500	115.63%	18,000	(500)	-2.70%
01-362-452	U&O Permit - Commercial	25,000	37,488	40,000	160.00%	35,000	(5,000)	-12.50%
01-362-453	Twp U&O Administrative Fee	3,000	4,088	5,500	183.33%	5,000	(500)	-9.09%
01-362-454	Twp Permit Admin Fee	11,000	12,491	14,500	131.82%	15,000	500	3.45%
01-362-455	CO/UCC Fees Collected	4,000	6,569	7,000	175.00%	5,000	(2,000)	-28.57%
01-362-460	Pool Permits	2,000	2,120	2,120	106.00%	2,000	(120)	-5.66%
01-362-461	Shed Permits	1,000	350	500	50.00%	1,000	500	100.00%
01-362-462	Roof Permits	4,000	449	1,025	25.63%	2,000	975	95.12%
01-362-463	Driveway Permits	500	190	190	38.00%	500	310	163.16%
01-362-464	Fence Permits	500	665	665	133.00%	700	35	5.26%
01-362-465	Deck Permits	3,000	4,555	5,500	183.33%	5,000	(500)	-9.09%
01-362-466	Trailer Permits	750	-	750	100.00%	750	0	0.00%
01-362-470	Sign Permits	1,000	3,092	3,600	360.00%	2,000	(1,600)	-44.44%
01-362-475	Zoning Permits	1,000	150	1,000	100.00%	1,000	0	0.00%
01-362-480	Highway Occupancy Permits	2,000	2,250	3,000	150.00%	2,500	(500)	-16.67%
01-362-481	E&S Permit	2,000	800	800	40.00%	2,000	1,200	150.00%
01-362-490	Miscellaneous Permits	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	Recreation Program Fees	2,300	1,954	2,000	86.96%	2,300	300	15.00%
01-367-250	Community Garden Fees	300	270	300	100.00%	300	0	0.00%
01-367-300	Community Garden Annual Dues	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	Contribution/Donation-Private	-	3,350	3,350	0.00%	1,500	(1,850)	-55.22%
01-387-200	Donation-Oakbourne Mansion	-	-	-	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/AmericanTower	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
(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	3,661	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%**
(402) Financial Administration								
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%**
(403) Tax Collection								
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%**
(404) Legal Services								
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%**
(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	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%**

		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	Captial 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	Fire Hydrant Rentals	70,000	50,585	67,446	96.35%	70,000	2,554	3.79%
01-411-370	Fire Equip Repair/Maintenance	750	0	500	66.67%	750	250	50.00%
01-411-450	Alarm System Contract	4,300	3,517	3,517	81.79%	4,300	783	22.26%
01-411-531	Contribution - WC Borough	119,650	59,825	119,650	100.00%	119,650	0	0.00%
01-411-532	Contribution - Goshen Fire Co	83,500	0	83,500	100.00%	85,700	2,200	2.63%
01-411-533	EGoshen Fire - Workers Comp	10,000	8,127	8,127	81.27%	10,000	1,873	23.05%
01-411-535	Firemans Foreign Fire Ins Prem	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	BCO - Contracted Services	20,000	5,550	8,500	42.50%	8,000	(500)	-5.88%
01-413-240	Bldg Insp Training/Gen Exp	3,000	254	1,254	41.80%	3,000	1,746	139.23%
01-413-250	Residential Review/Insp Services	75,000	56,556	75,000	100.00%	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	500	559	1,000	0.00%	1,000	0	0.00%
01-413-400	Commercial Review/Insp Services	65,000	64,640	68,000	104.62%	65,000	(3,000)	-4.41%
01-413-451	U&O Permit - Residential Services	1,500	525	850	56.67%	1,500	650	76.47%
01-413-452	U&O Permit - Commercial Services	13,000	34,708	36,800	283.08%	15,000	(21,800)	-59.24%
01-413-700	Bldg Insp/Capital Purchase	0	0	0	0.00%	3,500	3,500	100.00%
01-413-900	MuniCode Official TrainingAcct	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	Planning/Zoning Wages	500	0	375	75.00%	500	125	33.33%
01-414-240	Planning Commission Gen Expense	6,000	1,543	1,800	30.00%	2,000	200	11.11%
01-414-313	Planning Commission Consultants	3,000	630	3,500	116.67%	50,000	46,500	1328.57%
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	12,971	12,971	129.71%	10,000	(2,971)	-22.90%
01-414-463	Zoning Ordinance Revisions/Consult	3,000	0	0	0.00%	15,000	15,000	100.00%
01-414-464	Comprehensive Plan Consultant/VVP	35,000	21,612	26,000	0.00%	25,000	(1,000)	100.00%
01-414-465	Advertising - ZHB/CU/PC	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	EM Services	150	0	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**	**0**	**550**	**100.00%**	**550**	**0**	**0.00%**

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(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%**

		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
(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	Televise 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		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%**

		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
(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%**

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
(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	Reimburseable 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	Police (410)				Police (410)		
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	Police (410)				Police (410)		
01-492-300	Transfer to Debt Svc /Series 2016	114,291	85,718	116,500	0.00%	193,197	76,697	65.83%
01-492-300+	Debt Svc Series 2016 Supplement	0	0	0	0.00%	40,000		
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
(355) State Shared Revenues								
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%**
(395) Reimbursements								
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%**
(364) Sanitation/Trash/Recycling Fee								
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) Solictor	**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	Soild 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 MNAGEMENT Fund Balance		**(4,758)**	**(851)**	**(8,470)**	**(12,900)**		

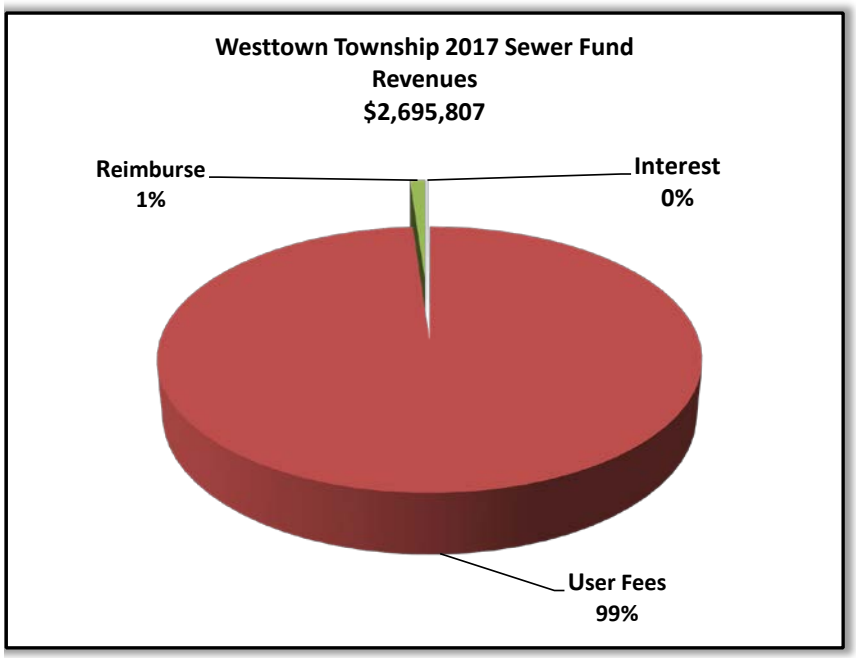
State Highway Aid Fund
Revenue and Expenditures

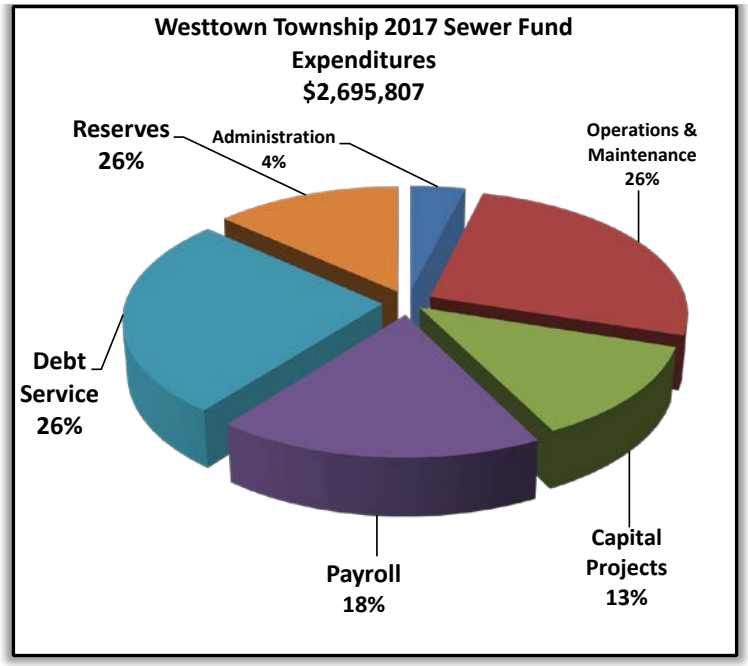
	2016 Budget	Yr To Date 09/30/16	Estimate 12/31/16	2017 Proposed Budget	Difference Proposed vs 16 Est	% Change Proposed vs 16 Est
State Highway Aid Fund Revenue						
Fund Balance	6,139		9,639	14,742		
(341) Interest Earnings						
35 01-341-000 Interest Earnings	100	89	87	100	13	14.94%
(355) State Shared 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 than12% 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 (4008) 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		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	
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%**

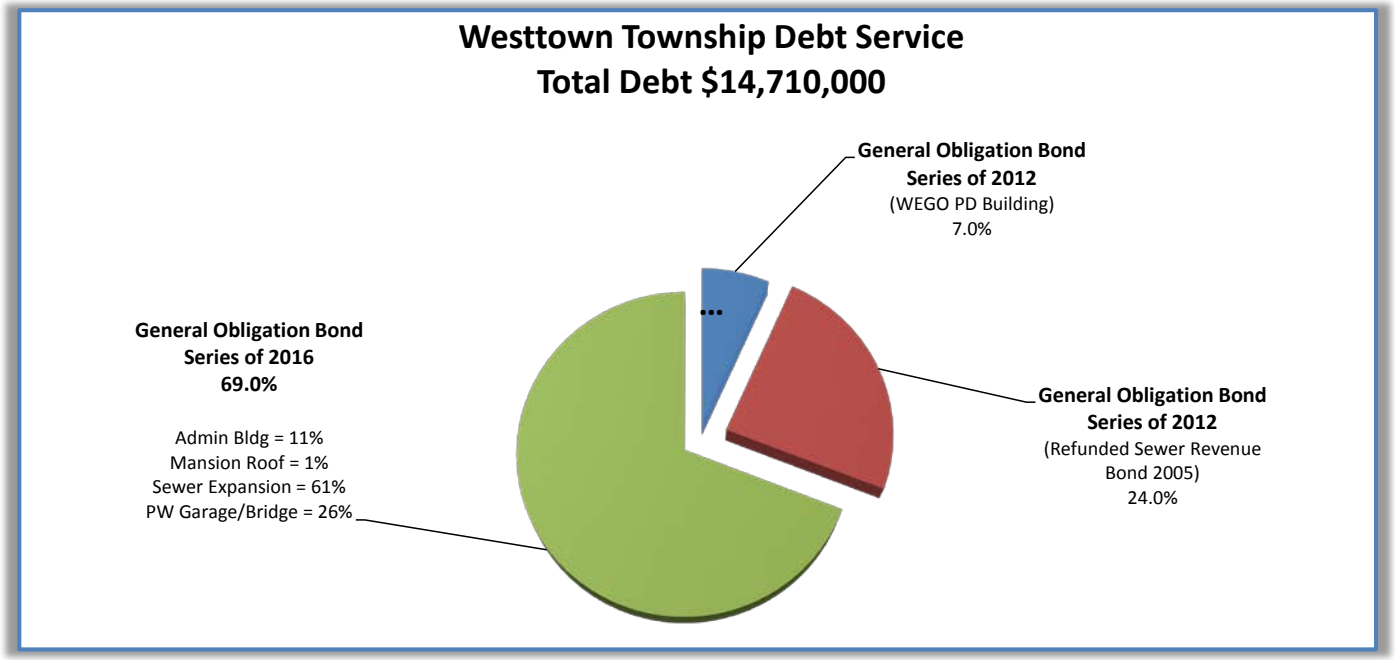
Sewer Fund
Expenditures

		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
(486) Insurance and Benefits								
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%**
(487) Employee Benefits								
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%**
(489) Unclassified Expenditures								
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**	
(492) Interfund Operating Transfers								
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
General Obligation Bond Series of 2012				
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**	
General Obligation Bond Series of 2016				
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
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 2011Sewer (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			**(820,000)**			**(710,000)**	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
	$1,515,000

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
	$3,040,000

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	164,453	164,453	100.00%
	Subtotal (492) Interfund Transfers	**1,142,963**	**857,049**	**1,142,771**	**993,881**	**(148,890)**	**-13.03%**
	Total Debt Service Revenue	**1,270,301**	**952,559**	**1,270,078**	**1,118,999**	**(151,079)**	**-11.90%**

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**	**1,118,999**	**(151,079)**	**-11.91%**
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)**	**163,103**		

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						
30-492-018	Transfer to Capital Projects/Sewer		256,652	277,589	722,960	445,371	160.4%
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							
18-392-020	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**	**752,960**	**475,371**	**171.2%**
(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**	**1,071,180**	**785,326**	**274.7%**
(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%**
(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**	**1,071,165**	765,443	**250.4%**
Total CAPITAL PROJECTS FUND Revenue		**547,294**	**264,902**	**285,854**	**1,071,180**	**785,326**	**274.7%**
Total CAPITAL PROJECTS FUND Expense		**328,940**	**262,693**	**305,722**	**1,071,165**	**765,443**	**250.4%**
Total CAPITAL PROJECTS FUND Fund Balance		**218,354**	**2,209**	**(19,868)**	**15**		