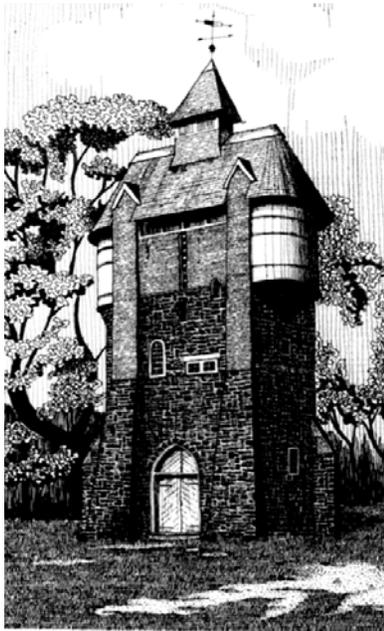


**Westtown Township**  
County of Chester  
Commonwealth of Pennsylvania

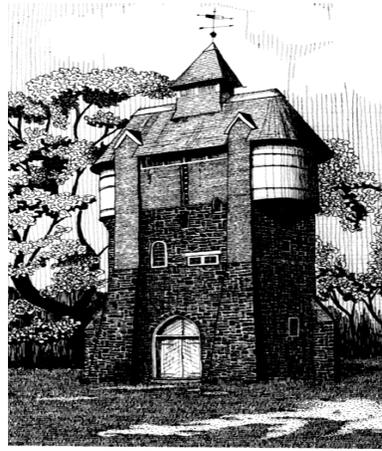
**Fiscal Year 2018**  
**Adopted - December 18th, 2017**



**Michael Di Domenico**  
Chair

**Carol De Wolf**  
Vice Chair

**Thomas Haws**  
Police Commissioner



## 2018 Budget Memo

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**Westtown** is a Township of the Second Class with a population of 10,827 within 8.64 square miles covering approximately 54 miles of road surface. The assessed valuation of real estate is \$773,026,621 for the year ending October 31, 2017. 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.

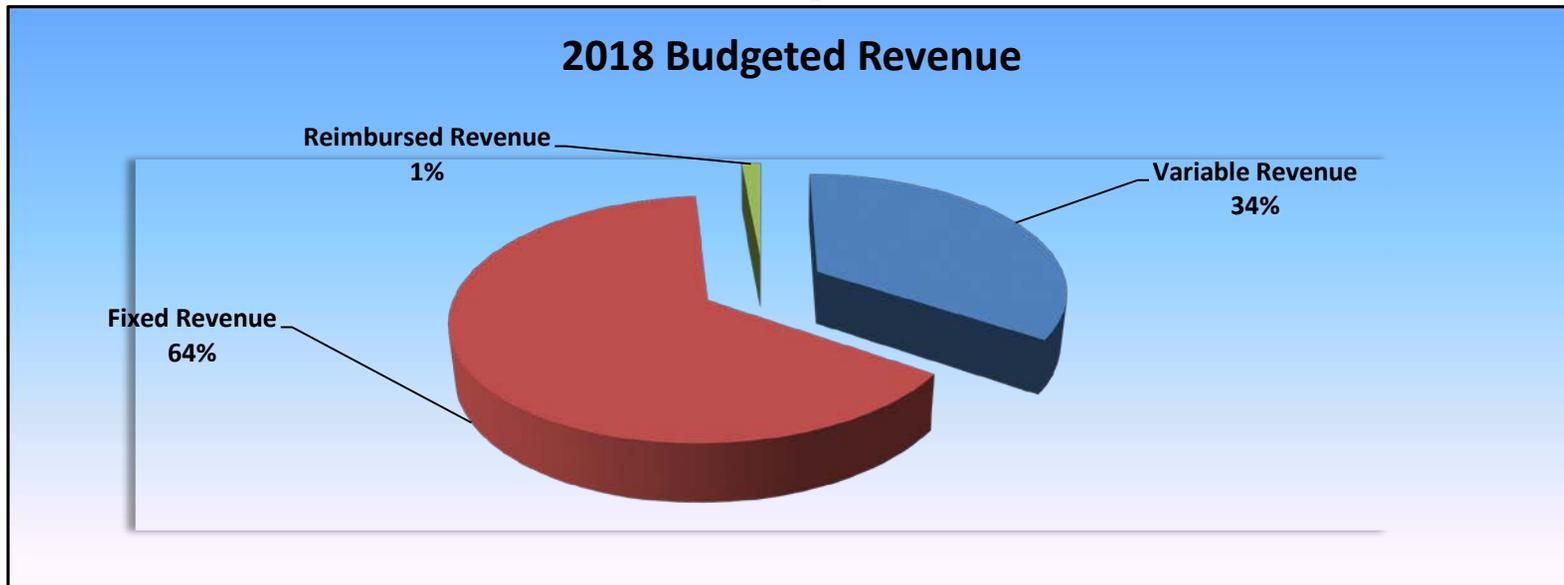
The Municipality staff and officials are dedicated to continuing to closely monitor the fiscal health of the Municipality, and to make the necessary improvements for providing effective services in the most efficient, transparent manner possible.

*The 2018 Budget is presented balanced as required by Second Class Township Code.*





# Westtown Township Fiscal Year 2018



### *2018 Budgeted Revenue*

General Fund	\$7,812,957
Refuse Fund	\$1,136,000
Liquid Fuels Fund	\$425,596
On Lot Management	\$35,500
Sewer Fund	\$3,105,543
	<b>\$12,515,596</b>

### *2018 Revenue Categories*

Variable Revenue	\$4,309,172
Fixed Revenue	\$8,027,174
Reimbursed Revenue	\$179,250
	<b>\$12,515,596</b>

As seen in this chart, 34% of total revenue budgeted for 2018 relies on VARIABLE INCOME sources such as Real Estate Transfer Tax, Earned Income Tax, Local Services Tax, Franchise Fees, Fines/Rents, Charges for Services and Inspection Fees.

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

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

# Westtown Township Fiscal Year 2018

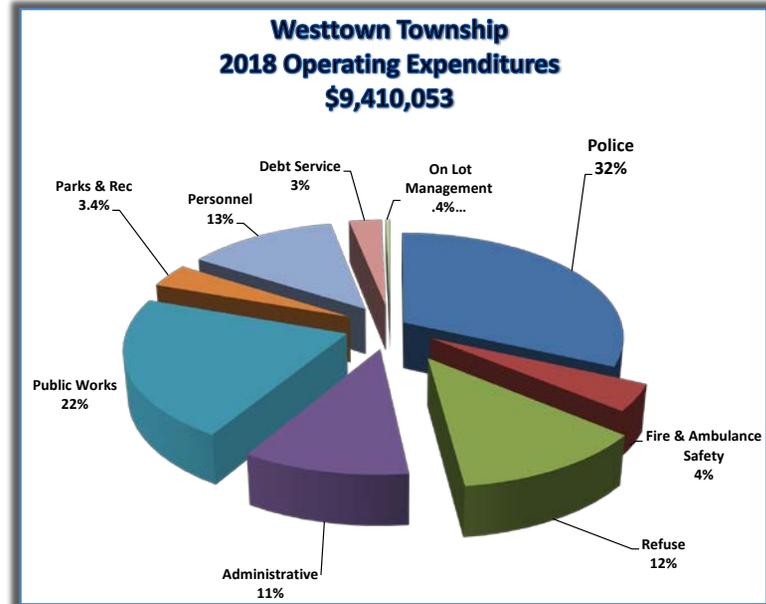
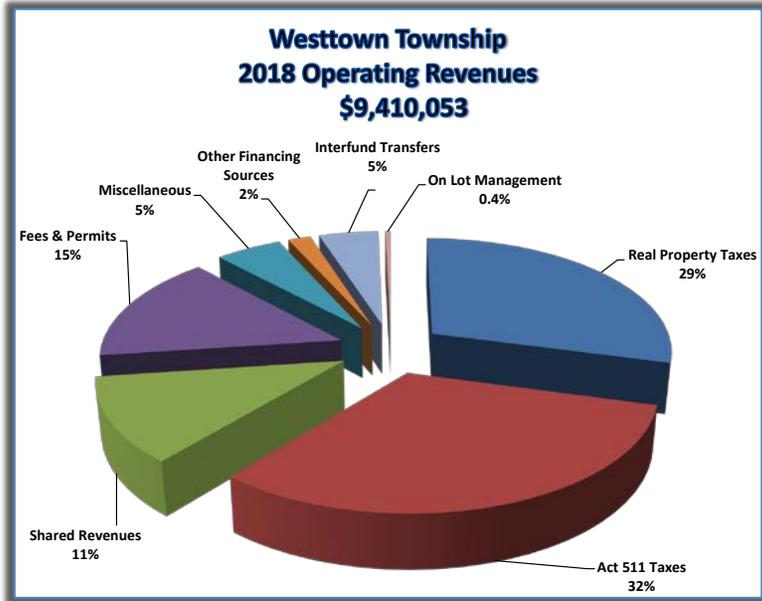
Westtown Township

**2018 Operating Budget**



General  
Refuse  
On Lot Management  
State Highway

## Westtown Township 2018 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**

		2017 Budget	Yr To Date 09/30/17	2017 Y/E Projection	% Budget Received	2018 Proposed	\$ Variance 2017-2018	% Variance 2017-2018
<b>(301) Real Property Taxes</b>								
01-301-100	Real Estate Taxes - Current Yr	2,665,555	2,555,485	2,665,555	100.00%	2,700,000	34,445	1.29%
01-301-400	Real Estate Taxes - Delinquent	30,000	29,139	32,000	106.67%	30,000	(2,000)	-6.25%
01-301-600	Real Estate Taxes - Interim	15,000	20,123	23,000	153.33%	15,000	(8,000)	-34.78%
<b>Subtotal (301) Real Property Taxes:</b>		<b>2,710,555</b>	<b>2,604,746</b>	<b>2,720,555</b>	<b>100.37%</b>	<b>2,745,000</b>	<b>24,445</b>	<b>0.90%</b>
<b>(310) Act 511 Taxes</b>								
01-310-100	Real Estate Transfer Tax	325,000	350,291	370,000	113.85%	355,000	(15,000)	-4.05%
01-310-210	Earned Income Tax	2,300,000	1,975,349	2,400,000	104.35%	2,500,000	100,000	4.17%
01-310-410	Local Services Tax	130,000	109,941	145,000	111.54%	145,000	0	0.00%
<b>Subtotal (310) Act 511 Taxes:</b>		<b>2,755,000</b>	<b>2,435,581</b>	<b>2,915,000</b>	<b>105.81%</b>	<b>3,000,000</b>	<b>85,000</b>	<b>2.92%</b>
<b>(321) Franchise Fees</b>								
01-321-800	Franchise Fee - Comcast	118,000	93,069	124,300	105.34%	125,000	700	0.56%
01-321-801	Franchise Fee - SBA	-	-	-	0.00%	-	0	0.00%
01-321-802	Franchise Fee - Verizon	150,000	115,309	153,400	102.27%	155,000	1,600	1.04%
01-321-803	Franchise Fee - Am Tower	1,000	228	228	22.80%	1,000	772	338.60%
<b>Subtotal (321) Franchise Fees:</b>		<b>269,000</b>	<b>208,606</b>	<b>277,928</b>	<b>103.32%</b>	<b>281,000</b>	<b>3,072</b>	<b>1.11%</b>
<b>(331) Fines</b>								
01-331-000	Court-District Magistrate	45,000	49,413	55,000	122.22%	50,000	(5,000)	-9.09%
01-331-100	State Police Fines/Penalties	5,000	3,489	6,300	126.00%	6,000	(300)	-4.76%
01-331-120	Ordinance Violations	2,500	-	2,500	100.00%	2,500	0	0.00%
01-331-125	False Alarm Fines/Residential	2,000	1,804	2,000	100.00%	2,000	0	0.00%
01-331-130	False Alarm Fines/Commercial	20,000	9,200	28,700	143.50%	20,000	(8,700)	-30.31%
<b>Subtotal (331) Fines:</b>		<b>74,500</b>	<b>63,906</b>	<b>94,500</b>	<b>126.85%</b>	<b>80,500</b>	<b>(14,000)</b>	<b>-14.81%</b>
<b>(341) Interest Earnings</b>								
01-341-000	Interest Earnings	4,000	4,708	4,900	122.50%	5,000	100	2.04%
01-341-700	Interest on Dev Reimbursement	2,000	3,581	3,900	195.00%	2,500	(1,400)	-35.90%
<b>Subtotal (341) Interest Earnings:</b>		<b>6,000</b>	<b>8,290</b>	<b>8,800</b>	<b>146.67%</b>	<b>7,500</b>	<b>(1,300)</b>	<b>-14.77%</b>

**General Fund  
Revenue**

	2017 Budget	Yr To Date 09/30/17	2017 Y/E Projection	% Budget Received	2018 Proposed	\$ Variance 2017-2018	% Variance 2017-2018
<b>(342) Rents and Royalties</b>							
01-342-100	5,500	4,850	4,850	88.18%	5,000	150	3.09%
01-342-150	2,000	1,800	2,500	125.00%	2,500	0	0.00%
01-342-200	17,400	14,500	17,400	100.00%	17,400	0	0.00%
01-342-210	1,296	1,072	1,296	100.00%	1,296	0	0.00%
01-342-220	35,000	29,066	35,000	100.00%	35,000	0	0.00%
01-342-230	500	2,790	2,790	558.00%	2,500	(290)	-10.39%
01-342-235	6,000	4,709	5,600	0.00%	6,000	400	7.14%
01-342-240	34,160	25,612	31,389	91.89%	35,312	3,923	12.50%
01-342-250	32,097	2,745	33,060	103.00%	34,052	992	3.00%
<b>Subtotal (342) Rents &amp; Royalties:</b>	<b>133,953</b>	<b>87,144</b>	<b>133,885</b>	<b>99.95%</b>	<b>139,060</b>	<b>5,174</b>	<b>3.86%</b>
<b>(354) Capital &amp; Operating Grants</b>							
01-354-140	0	0	0	0.00%	66,122	66,122	100.00%
01-354-150	0	0	0	0.00%	0	0	0.00%
	0.00	0.00	0.00	0.00%	25,000	25,000	100.00%
01-354-	0	0	0	0.00%	180,000	180,000	100.00%
01-354-500	10,800	0	0	0	154,250	154,250	100.00%
<b>Subtotal (354) State Grants:</b>	<b>10,800</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>425,372</b>	<b>425,372</b>	<b>100.00%</b>
<b>(355) State Shared Revenues</b>							
01-355-010	6,450	-	6,450	99.99%	6,450	0	0.00%
01-355-053	-	45,246	45,246	0.00%	-	(45,246)	-100.00%
01-355-070	100,000	86,765	86,765	86.77%	90,000	3,235	3.73%
01-355-090	50,000	56,905	56,905	113.81%	58,000	1,095	1.92%
01-355-091	90,000	-	-	0.00%	-	0	0.00%
01-355-100	6,500	8,075	8,075	124.23%	6,500	(1,575)	-19.50%
<b>Subtotal (355) State Shared Revenues:</b>	<b>252,950</b>	<b>196,991</b>	<b>203,441</b>	<b>80.43%</b>	<b>160,950</b>	<b>(42,491)</b>	<b>-20.89%</b>
<b>(361) Twp Sales/Charges for Svcs</b>							
01-361-310	1,200	125	125	10.42%	500	375	300.00%
01-361-330	700	-	-	0.00%	1,200	1,200	100.00%
01-361-340	4,000	2,060	3,000	75.00%	3,000	0	0.00%
01-361-350	4,000	2,540	2,500	0.00%	2,500	0	0.00%
01-361-500	100	5	50	50.00%	50	0	0.00%
01-361-552	100	20	20	20.00%	100	80	400.00%
01-361-553	150	-	-	0.00%	150	150	100.00%
01-361-555	100	14	50	50.00%	50	0	0.00%
01-361-600	10,000	9,142	10,000	100.00%	10,000	0	0.00%
01-361-601	125	-	-	0.00%	125	125	100.00%
<b>Subtotal (361) Twp Sales/Charges for Svcs:</b>	<b>20,475</b>	<b>13,906</b>	<b>15,745</b>	<b>76.90%</b>	<b>17,675</b>	<b>1,930</b>	<b>12.26%</b>

**General Fund  
Revenue**

	2017 Budget	Yr To Date 09/30/17	2017 Y/E Projection	% Budget Received	2018 Proposed	\$ Variance 2017-2018	% Variance 2017-2018	
<b>(362) Protective Inspection Fees</b>								
01-362-110	Police Reports-Background Checks	100	685	685	0.00%	500	(185)	-27.01%
01-362-400	BCO Inspection Fees	3,000	-	-	0.00%	-	0	0.00%
01-362-405	Expedite Plan Reviews	1,000	59	59	5.90%	-	(59)	-100.00%
01-362-406	Stop Work Order	150	-	-	0.00%	150	150	100.00%
01-362-409	Annual Contractor's Licenses	100	1,350	1,500	0.00%	1,500	0	100.00%
01-362-410	Residential Building Permits	80,000	120,908	150,000	187.50%	125,000	(25,000)	-16.67%
01-362-420	Commercial Building Permits	50,000	53,954	60,000	120.00%	65,000	5,000	8.33%
01-362-421	Permit Reinspections	5,000	525	675	13.50%	600	(75)	-11.11%
01-362-422	Electrical Permits	15,000	4,406	6,000	40.00%	6,000	0	0.00%
01-362-423	HVAC Permit	2,000	3,916	4,500	225.00%	4,500	0	0.00%
01-362-425	Solar Building Permit	3,500	2,505	3,500	100.00%	3,500	0	0.00%
01-362-430	Plumbing Permit & Licenses	3,000	1,531	2,500	83.33%	3,000	500	20.00%
01-362-450	U&O Permit - Residential Resale	10,500	8,250	10,000	95.24%	10,500	500	5.00%
01-362-451	U&O Permit - Reinspection Resale	18,000	4,400	5,600	31.11%	11,000	5,400	96.43%
01-362-452	U&O Permit - Commercial	35,000	2,178	3,000	8.57%	5,000	2,000	66.67%
01-362-453	Twp U&O Administrative Fee	5,000	1,441	1,650	33.00%	2,000	350	21.21%
01-362-454	Twp Permit Admin Fee	15,000	44,012	45,000	300.00%	40,000	(5,000)	-11.11%
01-362-455	CO/UCC Fees Collected	5,000	4,664	5,600	112.00%	6,000	400	7.14%
01-362-460	Pool Permits	2,000	2,580	2,580	129.00%	2,500	(80)	-3.10%
01-362-461	Shed Permits	1,000	450	500	50.00%	1,000	500	100.00%
01-362-462	Roof Permits	2,000	-	-	0.00%	-	0	
01-362-463	Driveway Permits	500	3,230	3,600	720.00%	3,000	(600)	-16.67%
01-362-464	Fence Permits	700	980	980	140.00%	1,000	20	2.04%
01-362-465	Deck Permits	5,000	2,475	2,800	56.00%	4,000	1,200	42.86%
01-362-466	Trailer Permits	750	-	-	0.00%	-	0	
01-362-470	Sign Permits	2,000	2,002	2,500	125.00%	2,000	(500)	-20.00%
01-362-475	Zoning Permits	1,000	150	250	25.00%	1,000	750	300.00%
01-362-480	Highway Occupancy Permits	2,500	1,145	1,500	60.00%	2,500	1,000	66.67%
01-362-481	E&S Permit	2,000	7,192	7,800	390.00%	5,000	(2,800)	-35.90%
01-362-490	Miscellaneous Permits	3,000	2,158	2,500	83.33%	3,000	500	20.00%
<b>Subtotal (362) Protective Insp. Fees:</b>		<b>273,700</b>	<b>277,145</b>	<b>325,279</b>	<b>118.85%</b>	<b>309,250</b>	<b>(16,029)</b>	<b>-4.93%</b>
<b>(367) Recreation Program Fees</b>								
01-367-200	Recreation Program Fees	2,300	1,583	1,583	68.83%	2,000	417	26.34%
01-367-250	Community Garden Fees	300	475	475	158.33%	450	(25)	-5.26%
01-367-300	Community Garden Annual Dues	650	600	600	92.31%	650	50	8.33%
<b>Subtotal (367) Recreation Program Fees:</b>		<b>3,250</b>	<b>2,658</b>	<b>2,658</b>	<b>81.78%</b>	<b>3,100</b>	<b>442</b>	<b>16.63%</b>
<b>(387) Contribution/Donation/Pvt Source</b>								
01-387-100	Contribution/Donation-Private	1,500	3,675	3,675	0.00%	3,000	(675)	-18.37%
01-387-200	Donation-Oakbourne Mansion	-	-	-	0.00%	-	0	
<b>Subtotal (387) Contributions/Etc:</b>		<b>1,500</b>	<b>3,675</b>	<b>3,675</b>	<b>0.00%</b>	<b>3,000</b>	<b>(675)</b>	<b>-18.37%</b>

**General Fund  
Revenue**

	2017 Budget	Yr To Date 09/30/17	2017 Y/E Projection	% Budget Received	2018 Proposed	\$ Variance 2017-2018	% Variance 2017-2018
<b>(391) Proceeds of Fixed Asset Sales</b>							
01-391-100 Sale of an Asset	0	4,400	4,400	0.00%	40,000	35,600	809.09%
01-391-300 Insurance Co Claim Payment	-	0		0.00%	-	0	
<b>Subtotal (391) Proceeds of Fixed Asset Sales:</b>	<b>-</b>	<b>4,400</b>	<b>4,400</b>	<b>0.00%</b>	<b>40,000</b>	<b>35,600</b>	<b>809.09%</b>
<b>(392) Interfund Operating Transfers</b>							
01-392-364 Transfer from Refuse Fund	353,350	-	353,350	100.00%	436,300	82,950	23.48%
<b>Subtotal (392) Interfund Transfers</b>	<b>353,350</b>	<b>-</b>	<b>353,350</b>	<b>100.00%</b>	<b>436,300</b>	<b>82,950</b>	<b>23.48%</b>
<b>(395) Refunds &amp; Reimbursements</b>							
01-395-100 Miscellaneous Refunds	1,000	1,316	1,316	131.60%	1,000	(316)	-24.01%
01-395-200 Misc Reimbursements	8,000	2,480	2,600	32.50%		(2,600)	-100.00%
01-395-201 Administrative Fee	500	2,265	2,265	453.00%	2,500	235	10.38%
01-395-210 Reimbursement/Newsletter/AJB	10,000	2,588	5,169	51.69%	5,400	231	4.47%
01-395-220 Reimbursement/AmericanTower	10,000	6,955	7,950	79.50%	10,000	2,050	25.79%
01-395-230 Reimbursement/Joint Ownership	20,000	16,450	16,450	82.25%	20,000	3,550	21.58%
01-395-235 TelventSateliteSvc-E.Goshen	2,000	1,899	1,899	94.95%	2,000	101	5.32%
01-395-240 Reimburse/WEGO Maintenance	500	-	-	0.00%	500	500	100.00%
01-395-250 Reimbursed RE Taxes	11,500	10,789	10,789	93.82%	12,000	1,211	11.22%
01-395-257 Reimbursement - WEGO Bldg Ins.	8,690	8,762	8,762	100.83%	8,850	88	1.00%
01-395-260 Bamboo Removal Reimbursement	2,000	-	-	0.00%	2,000	2,000	100.00%
01-395-700 Developers Reimbursements	200,000	103,982	108,190	54.10%	100,000	(8,190)	-7.57%
<b>Subtotal (395) Refunds/ Reimbursements</b>	<b>274,190</b>	<b>157,485</b>	<b>165,390</b>	<b>60.32%</b>	<b>164,250</b>	<b>(1,140)</b>	<b>-0.69%</b>
<b>Total General Fund Revenue:</b>	<b>7,139,223</b>	<b>6,064,533</b>	<b>7,224,606</b>	<b>101.20%</b>	<b>7,812,957</b>	<b>588,350</b>	<b>8.14%</b>

**General Fund  
Expenditures**

	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	% of Budget Used	2018 Proposed Budget	\$ Variance 2017-2018	
<b>(400) Legislative (Governing) Body</b>							
01-400-100 Legislative	9,750	7,313	9,750	100.00%	9,750	0	0.00%
01-400-200 Legislative Body Expenses	5,000	3,788	5,000	100.00%	5,000	0	0.00%
01-400-300 IT-Networking BOS	100	0	100	100.00%	100	0	0.00%
01-400-320 IPAD- M.DiDomenico	300	110	150	50.00%	300	150	100.00%
01-400-330 IPAD- C. DeWolf	300	226	193	64.33%	300	107	55.44%
01-400-340 IPAD- T. Haws	300	110	150	50.00%	1,300	1,150	766.67%
<b>Subtotal (400) Legislative Body:</b>	<b>15,750</b>	<b>11,546</b>	<b>15,343</b>	<b>97.42%</b>	<b>16,750</b>	<b>1,407</b>	<b>9.17%</b>
<b>(402) Financial Administration</b>							
01-402-311 Auditing Service	13,800	13,548	13,548	98.17%	13,800	252	1.86%
<b>Subtotal (402) Financial Admin:</b>	<b>13,800</b>	<b>13,548</b>	<b>13,548</b>	<b>98.17%</b>	<b>13,800</b>	<b>252</b>	<b>1.86%</b>
<b>(403) Tax Collection</b>							
01-403-000 Tax Collection	250	223	193	77.22%	250	57	29.51%
01-403-210 Office Supplies-Tax Dept	1,000	365	365	36.51%	1,000	635	173.94%
01-403-305 Tax Collection Committee Budget	388	387	387	99.82%	396	9	2.26%
01-403-310 EIT Tax Commission	32,700	26,462	34,800	106.42%	35,000	200	0.57%
01-403-315 EIT/LST Advanced Costs	1,600	1,085	1,300	81.25%	1,600	300	23.08%
01-403-320 LST Tax Commission	1,900	1,460	1,785	93.95%	2,000	215	12.04%
01-403-325 Postage -Tax Dept	1,800	1,624	1,624	90.20%	1,800	176	10.87%
01-403-342 Tax Bills Processing/Printing	450	415	415	92.22%	500	85	20.48%
<b>Subtotal for (403) Tax Collection:</b>	<b>40,088</b>	<b>32,021</b>	<b>40,869</b>	<b>101.95%</b>	<b>42,546</b>	<b>1,677</b>	<b>4.10%</b>
<b>(404) Legal Services</b>							
01-404-310 Solicitor	60,000	34,147	45,000	75.00%	50,000	5,000	11.11%
01-404-320 Misc Legal Services	60,000	0	0	0.00%	50,000	50,000	100.00%
01-404-400 Legal Fees Due from Developer	50,000	3,300	7,500	15.00%	20,000	12,500	166.67%
<b>Subtotal for (404) Legal Services:</b>	<b>170,000</b>	<b>37,447</b>	<b>52,500</b>	<b>30.88%</b>	<b>120,000</b>	<b>67,500</b>	<b>128.57%</b>
<b>(406) General Government Admin</b>							
01-406-000 General Gov Administration	500	200	300	60.00%	500	200	66.67%
01-406-050 Drug Testing	500	554	650	130.00%	700	50	7.69%
01-406-210 Office Supplies - Admin	6,000	3,115	4,500	75.00%	6,000	1,500	33.33%
01-406-230 Office Postage	5,000	1,967	3,500	70.00%	5,000	1,500	42.86%
01-406-240 General Operating Expenses	5,800	3,118	4,500	77.59%	5,500	1,000	22.22%
01-406-260 Minor Equipment	4,000	125	350	8.75%	4,000	3,650	1042.86%
01-406-320 Communication/Tele-Wireless	7,500	4,491	6,075	81.00%	7,500	1,425	23.46%
01-406-330 Mileage/Tolls	1,000	667	800	80.00%	1,000	200	25.00%
01-406-335 Admin Vehicle/Repairs	0	114	500	0.00%	1,500	1,000	200.00%
01-406-340 Newsletter	20,000	13,445	18,285	91.43%	20,000	1,715	9.38%
01-406-341 Advertising	6,000	5,187	8,200	136.67%	8,500	300	3.66%
01-406-342 Printing	200	47	150	75.00%	200	50	33.33%
01-406-370 Equipment Repair/Maintenance	2,000	1,730	2,730	136.50%	3,000	270	9.89%
01-406-380 Equipment Rental	1,500	1,274	1,675	111.67%	1,700	25	1.49%
01-406-420 Membership/Dues/Subscriptions	6,000	4,013	5,000	83.33%	7,000	2,000	40.00%
01-406-460 Training & Information	4,000	2,579	2,900	72.50%	4,000	1,100	37.93%
01-406-510 Honorarium & Gifts	1,000	418	675	67.50%	1,000	325	48.15%
<b>Subtotal for (406) General Gov't Admin:</b>	<b>71,000</b>	<b>43,043</b>	<b>60,790</b>	<b>85.62%</b>	<b>77,100</b>	<b>16,310</b>	<b>26.83%</b>

**General Fund  
Expenditures**

	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	% of Budget Used	2018 Proposed Budget	\$ Variance 2017-2018	
<b>(407) IT - Networking Services</b>							
01-407-215 Computer Hardware Svc/Supply	12,000	5,868	11,500	95.83%	12,000	500	4.35%
01-407-218 Square 9 Filing System	4,000	0	0	0.00%	2,500	2,500	100.00%
01-407-220 Enterprise Software Maintenance	15,000	9,409	10,370	69.13%	15,000	4,630	44.65%
01-407-325 Garage Computer Services	750	3,009	1,000	133.33%	1,000	0	0.00%
01-407-330 Garage IPAD	400	964	1,001	250.13%	400	(601)	-60.02%
01-407-480 Internet Fees	3,500	4,606	4,967	141.91%	4,500	(467)	-9.40%
<b>Subtotal for (407) IT - Networking Services</b>	<b>35,650</b>	<b>23,855</b>	<b>28,838</b>	<b>80.89%</b>	<b>35,400</b>	<b>6,562</b>	<b>22.76%</b>
<b>(408) Engineering</b>							
01-408-313 Engineering Services	20,000	15,661	20,000	100.00%	20,000	0	0.00%
01-408-314 Special Engineering Services/MS4	50,000	53,013	59,695	119.39%	57,000	(2,695)	-4.51%
01-408-315 Engineering-Road Program	60,000	72,687	72,687	121.15%	60,000	(12,687)	-17.45%
01-408-316 Inspection Services	5,000	0	0	0.00%	5,000	5,000	100.00%
01-408-320 Traffic Engineering - Study	10,000	0	0	0.00%	5,000	5,000	100.00%
01-408-400 Engr Svc Due from Developer	100,000	850	1,500	1.50%	30,000	28,500	1900.00%
01-408-410 Engr. Insp Svc Due from Dev	50,000	37,289	50,000	100.00%	50,000	0	0.00%
<b>Subtotal for (408) Engineering:</b>	<b>295,000</b>	<b>179,499</b>	<b>203,882</b>	<b>69.11%</b>	<b>227,000</b>	<b>23,118</b>	<b>11.34%</b>
<b>(409) General Government Buildings</b>							
01-409-250 Repairs/ Maintenance Supplies	2,300	1,300	2,000	86.96%	2,000	0	0.00%
01-409-361 Utilities - Admin	11,000	6,493	9,200	83.64%	11,000	1,800	19.57%
01-409-366 Water/Supplies- Admin	600	508	600	100.00%	700	100	16.67%
01-409-370 Repair/Maintenance Svcs	3,700	4,396	5,046	136.38%	6,000	954	18.91%
01-409-420 Administration Building Exp	6,500	7,173	7,400	113.85%	7,500	100	1.35%
01-409-430 Township Garage Exp	7,500	5,009	5,700	76.00%	6,000	300	5.26%
01-409-431 PW Garage Utilities	18,500	11,526	16,900	91.35%	18,500	1,600	9.47%
01-409-440 Oakbourne Mansion Exp	30,000	17,392	23,000	76.67%	25,000	2,000	8.70%
01-409-445 Gatehouse at Oakbourne	2,000	1,744	1,744	87.20%	2,000	256	14.68%
01-409-730 Capital Expense - Admin Bldg	25,000	0	0	0.00%	25,000	25,000	100.00%
01-409-750 Capital Purchase-Minor Equipment	2,500	0	0	0.00%	9,000	9,000	100.00%
<b>Subtotal for (409) General Gov't Bldgs:</b>	<b>109,600</b>	<b>55,541</b>	<b>71,590</b>	<b>65.32%</b>	<b>112,700</b>	<b>41,110</b>	<b>57.42%</b>
<b>(410) Public Safety - Police</b>							
01-410-010 Police Department - Budget	2,712,206	2,332,497	2,712,206	100.00%	2,798,396	86,190	3.18%
01-410-030 Police - Misc Pension Expenses	44,000	0	44,000	0.00%	0	(44,000)	-100.00%
01-410-200 Police Building Property Insurance	8,650	8,762	8,762	101.29%	8,900	138	1.57%
01-410-610 Police Capital Reserve Account	8,150	8,150	8,150	100.00%	8,350	200	2.45%
01-492-030 Police OPEB Reserve Acct	180,000	0	180,000	100.00%	0	(180,000)	-100.00%
01-492-200 Debt Service-Police Building	141,420	120,000	144,000	101.82%	145,170	1,170	0.81%
<b>Subtotal (410) Public Safety - Police:</b>	<b>3,094,426</b>	<b>2,469,409</b>	<b>3,097,118</b>	<b>100.09%</b>	<b>2,960,816</b>	<b>(136,302)</b>	<b>-4.40%</b>

**General Fund  
Expenditures**

	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	% of Budget Used	2018 Proposed Budget	\$ Variance 2017-2018	
<b>(411) Public Safety - Fire</b>							
01-411-360	70,000	50,585	67,900	97.00%	70,000	2,100	3.09%
01-411-370	750	0	0	0.00%	750	750	100.00%
01-411-450	4,300	2,486	2,500	58.14%	3,000	500	20.00%
01-411-531	119,650	119,650	119,650	100.00%	119,650	0	0.00%
01-411-532	85,700	0	85,695	99.99%	87,924	2,229	2.60%
01-411-533	10,000	8,955	8,955	89.55%	9,850	895	9.99%
01-411-535	100,000	0	86,765	86.76%	90,000	3,235	3.73%
<b>Subtotal (411) Public Safety -Fire:</b>	<b>390,400</b>	<b>181,676</b>	<b>371,465</b>	<b>95.15%</b>	<b>381,174</b>	<b>9,709</b>	<b>2.61%</b>
<b>(413) Building &amp; Code Enforcement</b>							
01-413-200	8,000	5,491	7,500	93.75%	8,000	500	6.67%
01-413-240	3,000	811	811	27.03%	1,000	189	23.30%
01-413-250	75,000	126,957	187,000	249.33%	125,000	(62,000)	-33.16%
01-413-255	1,000	0	0	0.00%	1,000	1,000	100.00%
01-413-400	65,000	69,233	82,000	126.15%	65,000	(17,000)	-20.73%
01-413-451	1,500	7,235	10,500	700.00%	11,000	500	4.76%
01-413-452	15,000	2,492	3,095	20.63%	5,000	1,905	61.55%
01-413-700	3,500	0	0	0.00%	0	0	0.00%
01-413-900	2,000	1,148	1,450	72.50%	1,500	50	3.45%
<b>Subtotal (413) Building &amp; Code Enforcement:</b>	<b>174,000</b>	<b>213,367</b>	<b>292,356</b>	<b>168.02%</b>	<b>217,500</b>	<b>(74,856)</b>	<b>-25.60%</b>
<b>(414) Planning and Zoning</b>							
01-414-100	500	0	500	100.00%	500	0	0.00%
01-414-240	2,000	1,386	1,600	80.00%	6,000	4,400	275.00%
01-414-313	50,000	49,261	58,000	116.00%	0	(58,000)	-100.00%
01-414-400	5,000	0	0	0.00%	0	0	0.00%
01-414-461	3,000	400	400	13.33%	5,000	4,600	1150.00%
01-414-462	10,000	3,625	5,000	50.00%	6,000	1,000	20.00%
01-414-463	15,000	0	0	0.00%	50,000	50,000	100.00%
01-414-464	25,000	34,120	42,120	0.00%	5,000	(37,120)	100.00%
01-414-465	8,000	2,315	4,200	52.50%	8,000	3,800	90.48%
<b>Subtotal (414) Planning and Zoning:</b>	<b>118,500</b>	<b>91,107</b>	<b>111,820</b>	<b>94.36%</b>	<b>80,500</b>	<b>(31,320)</b>	<b>-28.01%</b>
<b>(415) Emergency Management</b>							
01-415-310	150	0	0	0.00%	150	150	0.00%
01-415-320	150	0	0	0.00%	150	150	0.00%
01-415-330	250	0	0	0.00%	250	250	0.00%
<b>Subtotal (415) Emergency Management:</b>	<b>550</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>550</b>	<b>550</b>	<b>0.00%</b>

**General Fund  
Expenditures**

	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	% of Budget Used	2018 Proposed Budget	\$ Variance 2017-2018	
<b>(419) Public Safety - Other</b>							
01-419-100 CC SPCA Contract	1,600	0	1,800	112.50%	1,800	0	0.00%
01-419-150 Animal Acquisition/Call for Service Fee	2,500	1,367	1,800	72.00%	2,500	700	100.00%
01-419-200 SPCA Stray Boarding	1,000	409	600	60.00%	1,000	400	66.67%
01-419-300 PA Criminal Record Check	150	232	250	166.67%	250	0	0.00%
<b>Subtotal (419) Public Safety - Other:</b>	<b>5,250</b>	<b>2,008</b>	<b>4,450</b>	<b>84.76%</b>	<b>5,550</b>	<b>1,100</b>	<b>24.72%</b>
<b>(430) Public Works Department</b>							
01-430-210 Office Supplies - PW	300	145	300	100.00%	300	0	0.00%
01-430-220 Garage Telephone Svcs	4,500	3,616	4,805	106.78%	5,000	195	4.06%
01-430-240 General Expense - Public Works	600	1,165	1,300	216.67%	1,000	(300)	-23.08%
01-430-241 Uniforms - Public Works	2,450	1,812	2,450	100.00%	2,450	0	0.00%
01-430-250 General Supplies - PW	4,000	2,309	3,500	87.50%	4,000	500	14.29%
01-430-251 Hardware Supplies - PW	1,500	150	450	30.00%	1,500	1,050	233.33%
01-430-260 Tool & Equip Purchases - PW	5,000	3,387	4,500	90.00%	5,000	500	11.11%
01-430-300 Vehicle Maintenance -PW	20,000	16,888	19,500	97.50%	25,000	5,500	28.21%
01-430-330 PW Vehicle Operation - FUEL	8,000	5,455	7,500	93.75%	8,000	500	6.67%
01-430-370 Tool & Equipment Repair - PW	700	513	650	92.86%	700	50	7.69%
01-430-371 Tool & Equipment Rental-PW	800	0	0	0.00%	800	800	100.00%
<b>Subtotal (430) Public Works Department:</b>	<b>47,850</b>	<b>35,440</b>	<b>44,955</b>	<b>93.95%</b>	<b>53,750</b>	<b>8,795</b>	<b>19.56%</b>
<b>(432) Winter Maintenance</b>							
01-432-180 Winter Maintenance OT	15,000	4,299	4,500	30.00%	15,000	10,500	233.33%
01-432-200 Snow Removal - Contractors	55,000	16,121	25,000	45.45%	55,000	30,000	120.00%
01-432-250 Snow Removal - Materials	85,000	43,500	56,000	65.88%	85,000	29,000	51.79%
01-432-300 Snow Removal - Misc Exp	7,500	1,464	2,500	33.33%	2,500	0	0.00%
<b>Subtotal (432) Winter Maintenance:</b>	<b>162,500</b>	<b>65,384</b>	<b>88,000</b>	<b>54.15%</b>	<b>157,500</b>	<b>69,500</b>	<b>78.98%</b>
<b>(433) Traffic Control</b>							
01-433-301 Street Signs, Lines, Markings	25,000	15,844	19,500	78.00%	20,000	500	2.56%
01-433-305 Traffic Signals - Misc Exp	5,000	0	2,100	42.00%	5,000	2,900	138.10%
01-433-360 Traffic Signals - Electricity	6,000	3,327	4,452	74.20%	6,000	1,548	34.77%
01-433-370 Traffic Signals - Repairs	18,000	13,710	20,067	111.49%	20,000	(67)	-0.34%
01-433-372 Rt 3 & Rt 352/GreenLightGo Grant	0	0	0	0.00%	225,000	225,000	100.00%
01-433-450 Traffic Signals - Contract Svc	3,000	0	2,900	96.67%	3,500	600	20.69%
01-433-500 Adaptative Traffic Signal Rt 3/GRANT	21,600	0	0	0.00%	308,500	308,500	100.00%
<b>Subtotal (433) Traffic Control:</b>	<b>78,600</b>	<b>32,881</b>	<b>49,019</b>	<b>62.37%</b>	<b>588,000</b>	<b>538,981</b>	<b>1099.53%</b>
<b>(434) Street Lighting</b>							
01-434-360 Street Lights - Electricity	1,500	1,040	1,499	99.93%	1,550	51	3.40%
<b>Subtotal (434) Street Lighting:</b>	<b>1,500</b>	<b>1,040</b>	<b>1,499</b>	<b>99.93%</b>	<b>1,550</b>	<b>51</b>	<b>3.40%</b>

**General Fund  
Expenditures**

	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	% of Budget Used	2018 Proposed Budget	\$ Variance 2017-2018	
<b>(436) Storm Sewers and Drains</b>							
01-436-000 Storm Sewers & Drains	1,500	4,812	4,812	0.00%	3,000	(1,812)	-37.66%
01-436-400 Televis Svcs-Storm Drains	1,000	0	0	0.00%	1,000	1,000	100.00%
01-436-450 Drainage	10,000	1,679	2,600	26.00%	4,000	1,400	53.85%
<b>Subtotal (436) Drainage:</b>	<b>12,500</b>	<b>6,491</b>	<b>7,412</b>	<b>59.30%</b>	<b>8,000</b>	<b>588</b>	<b>7.93%</b>
<b>(437) Tools &amp; Machinery</b>							
01-437-370 Tool/Machinery - Maint/Repair	6,000	0	0	0.00%	5,000	5,000	100.00%
01-437-700 Capital Purchases -67-46 Tractor	0	0	0	0.00%	40,000	40,000	100.00%
01-437-725 Backhoe Expenses	3,000	2,485	2,900	96.67%	3,000	100	3.45%
01-437-737 2018 F-550 Dump 67-18	0	0	0	0.00%	85,000	85,000	100.00%
01-437-750 Minor Equip Purchase-PW	16,000	387	12,055	0.00%	5,000	(7,055)	-58.52%
<b>Subtotal (437) Tools &amp; Machinery:</b>	<b>25,000</b>	<b>2,872</b>	<b>14,955</b>	<b>59.82%</b>	<b>138,000</b>	<b>123,045</b>	<b>822.79%</b>
<b>(438) Road &amp; Bridge Maintenance</b>							
01-438-250 Highway Material - Public Work	3,500	2,780	3,200	91.43%	3,500	300	9.38%
01-438-251 Road Repair - Public Works	1,500	0	0	0.00%	1,500	1,500	100.00%
01-438-270 Oakbourne Bridge Beam Repair	7,500	0	0	0.00%	0	0	100.00%
01-438-380 Rental Equipment - Public Work	500	0	0	0.00%	500	500	100.00%
01-438-450 Contracted Svc/Roadside Mowing	5,000	3,200	4,800	96.00%	5,000	200	4.17%
01-438-451 PA One Call System	1,000	601	1,038	103.80%	1,050	12	1.16%
01-438-452 Satellite Subscription Service	3,800	3,798	3,798	99.95%	3,900	102	2.69%
01-438-459 Roadside Maintenance/Bamboo Removal	5,000	0	0	0.00%	2,500	2,500	100.00%
<b>Subtotal (438) Rd &amp; Bridge Maintenance:</b>	<b>27,800</b>	<b>10,379</b>	<b>12,836</b>	<b>46.17%</b>	<b>17,950</b>	<b>5,114</b>	<b>39.84%</b>
<b>(439) Highway Construction</b>							
01-439-100 Street Construction	665,000	598,038	655,056	98.50%	665,000	9,944	1.52%
<b>Subtotal (439) Highway Construction:</b>	<b>665,000</b>	<b>598,038</b>	<b>655,056</b>	<b>98.50%</b>	<b>665,000</b>	<b>9,944</b>	<b>1.52%</b>
<b>(446) Stormwater Management/MS4 Requirements</b>							
01-446-200 NPDES/MS4 Permit	0	3,000	3,000	100.00%	500	(2,500)	-83.33%
<b>Subtotal (446) Stormwater Management</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>	<b>500</b>	<b>(2,500)</b>	<b>-83.33%</b>
<b>(450) Historical Commission</b>							
01-450-000 Historical Commission Expenses	3,500	2,041	2,200	62.86%	3,500	1,300	59.09%
01-450-100 Legal Fees	2,000	4,970	5,500	275.00%	7,500	2,000	36.36%
<b>Subtotal (450) Historical Commission</b>	<b>5,500</b>	<b>7,011</b>	<b>7,700</b>	<b>140.00%</b>	<b>11,000</b>	<b>3,300</b>	<b>42.86%</b>
<b>(451) Cultural &amp; Recreation Administration</b>							
01-451-000 Park & Recreation Commission	7,000	3,237	3,600	51.43%	7,000	3,400	94.44%
01-451-100 Westtown Days	0	9,575	10,000	0.00%	10,000	0	0.00%
01-451-020 Special Tourism Mktg Initiative	6,500	7,024	7,024	108.06%	6,500	(524)	-7.46%
<b>Subtotal (451) Park &amp; Recreation:</b>	<b>13,500</b>	<b>19,836</b>	<b>20,624</b>	<b>152.77%</b>	<b>23,500</b>	<b>2,876</b>	<b>13.94%</b>

**General Fund  
Expenditures**

	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	% of Budget Used	2018 Proposed Budget	\$ Variance 2017-2018	
<b>(454) Township Parks</b>							
01-454-240 General Park Expense	5,000	1,162	1,400	28.00%	5,000	3,600	257.14%
01-454-250 Park Supplies	1,500	779	850	56.67%	1,500	650	76.47%
01-454-251 Special Park Projects	15,000	0	0	0.00%	25,000	25,000	100.00%
01-454-252 Veteran's Memorial	0	2,291	0	0.00%	100,000	100,000	100.00%
01-454-260 Park Tool & Equip Purchase	500	1,497	1,600	320.00%	1,000	(600)	-37.50%
01-454-370 Park Equip Repair & Operat	3,000	1,505	1,850	61.67%	2,000	150	8.11%
01-454-380 Equipment Rental	2,000	2,227	2,747	137.35%	2,800	53	1.93%
01-454-450 Parks - Lawn Maintenance	5,000	1,734	2,000	40.00%	2,500	500	25.00%
01-454-500 Park Water Usage	0	1,038	1,431		1,500	69	4.82%
01-454-600 Community Garden - Shared Cost	500	1,410	1,410	282.00%	650	(760)	-53.90%
<b>Subtotal (454) Township Parks:</b>	<b>32,500</b>	<b>13,642</b>	<b>13,288</b>	<b>40.89%</b>	<b>141,950</b>	<b>128,662</b>	<b>968.26%</b>
<b>(456) Libraries</b>							
01-456-000 Libraries	11,000	11,000	11,000	0.00%	11,000	0	0.00%
<b>Subtotal (456) Libraries:</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>0.00%</b>	<b>11,000</b>	<b>0</b>	<b>0.00%</b>
<b>(461) Conservation of Natural Resources</b>							
01-461-000 Forestry Management	20,000	9,250	16,000	80.00%	20,000	4,000	25.00%
01-461-100 Open Space Preservation/Master Park	0	0	0	0.00%	0	0	0.00%
01-461-130 Land Use Planning (PECO Grant)	0	0	0		0	0	0.00%
01-461-330 Tyson Park Special Maintenance	5,000	330	950	19.00%	12,500	11,550	1215.79%
01-461-340 Tyson Park Phase 2 (trail-parking)	0	8,238	0	0.00%	132,244	132,244	100.00%
<b>Subtotal (461) Conservation of Natural Resources:</b>	<b>25,000</b>	<b>17,818</b>	<b>16,950</b>	<b>67.80%</b>	<b>164,744</b>	<b>147,794</b>	<b>871.94%</b>
<b>(462) Community Develop Housing</b>							
01-462-000 Community Development	600	300	500	0.00%	600	100	20.00%
<b>Subtotal (462) Community Development:</b>	<b>600</b>	<b>300</b>	<b>500</b>	<b>0.00%</b>	<b>600</b>	<b>100</b>	<b>20.00%</b>
<b>(480) Miscellaneous</b>							
01-480-000 Miscellaneous Expenditures	500	85	285	57.00%	500	215	75.44%
01-480-100 Bank Charges	800	259	500	0.00%	500	0	0.00%
<b>Subtotal (480) Miscellaneous:</b>	<b>1,300</b>	<b>344</b>	<b>785</b>	<b>60.38%</b>	<b>1,000</b>	<b>215</b>	<b>27.39%</b>
<b>(483) Police Pension Contribution/State Aid</b>							
01-483-100 Police Pension/State Aid	90,000	0	0	0.00%	0	0	0.00%
<b>Subtotal (483) Police Pension:</b>	<b>90,000</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>(484) Workers Compensation Insurance</b>							
01-484-354 Workers Compensation Insurance	35,000	41,249	41,249	117.85%	45,000	3,751	9.09%
<b>Subtotal (484) Workers Comp Insurance:</b>	<b>35,000</b>	<b>41,249</b>	<b>41,249</b>	<b>117.85%</b>	<b>45,000</b>	<b>3,751</b>	<b>9.09%</b>

**General Fund  
Expenditures**

	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	% of Budget Used	2018 Proposed Budget	\$ Variance 2017-2018	
<b>(486) Insurance and Benefits</b>							
01-486-100 General Liability Insurance	26,500	27,377	27,377	103.31%	29,000	1,623	5.93%
01-486-200 Admin Bldg Property Insurance	4,000	3,331	3,331	83.28%	4,000	669	20.07%
01-486-210 PW Garage Property Ins	3,600	3,547	3,547	98.54%	3,600	53	1.48%
01-486-220 Mansion/Park Property Ins	9,200	9,175	9,175	99.73%	9,200	25	0.27%
01-486-230 Traffic Signal Property Ins	2,600	2,592	2,592	99.68%	2,600	8	0.33%
01-486-240 Contractor Equip/Debris Remove	1,500	874	874	58.29%	1,500	626	71.57%
01-486-250 Auto Physical Damage Property	5,000	4,785	4,785	95.70%	5,500	715	14.94%
01-486-300 Automobile Liability Insurance	8,000	5,782	5,782	72.28%	8,000	2,218	38.36%
01-486-400 Public Officials Liability	12,000	13,346	13,346	111.22%	14,500	1,154	8.65%
01-486-401 Bonds-Treasurer's/Other	3,850	2,045	2,045	53.12%	3,500	1,455	71.15%
<b>Subtotal (486) Insurance &amp; Benefits:</b>	<b>76,250</b>	<b>72,855</b>	<b>72,855</b>	<b>95.55%</b>	<b>81,400</b>	<b>8,545</b>	<b>11.73%</b>
<b>(487) Employee Benefits</b>							
01-401-100 General Fund Payroll *****	656,101			0.00%	717,735	717,735	
01-405-115 Office Clerical/Part Time Temp	20,000	16,330	22,000	0.00%	0	(22,000)	-100.00%
01-430-115 Public Works Seasonal Payroll	25,000	8,410	10,000	40.00%	25,000	15,000	150.00%
01-430-180 Public Works Overtime	10,000	2,863	5,600	56.00%	10,000	4,400	78.57%
01-400-1xx Payroll Taxes	58,000	54,000	58,000	100.00%	60,630	2,630	4.53%
01-487-153 Insurance (Life,AD&D,LTD,STD)	13,000	9,743	11,735	90.27%	15,000	3,265	27.82%
01-487-154 Dental Insurance (Empl)	7,600	3,592	6,246	82.18%	7,600	1,354	21.68%
01-487-155 Vision Reimbursement	7,500	962	4,200	56.00%	7,500	3,300	78.57%
01-487-156 Health/Hospital Insurance	130,000	98,653	118,816	91.40%	140,000	21,184	17.83%
01-487-157 Healthcare Reimbursement	21,000	19,667	21,000	100.00%	23,500	2,500	11.90%
01-487-158 HCA Plan Fees	1,500	1,012	1,252	83.43%	1,500	249	19.86%
01-487-160 Employer Contribution to Pension	45,000	37,685	46,652	0.00%	54,000	7,348	15.75%
<b>Subtotal (487) Employee Benefits:</b>	<b>994,701</b>	<b>252,914</b>	<b>305,501</b>	<b>30.71%</b>	<b>1,062,465</b>	<b>756,965</b>	<b>247.78%</b>
<b>(491) Refunds of Prior Year Revenues</b>							
01-491-010 RE Tax Refund	0	153	153	0.00%	500	347	226.80%
01-491-013 Reimbursable Tax Payments	12,411	10,772	10,772	86.79%	12,000	1,228	11.40%
01-491-090 State Aid-Pension Excess	6,000	6,345	6,345	105.75%	11,177	4,832	76.15%
01-491-100 Miscellaneous Reimbursement	7,500	411	500	6.67%	1,000	500	100.00%
<b>Subtotal (491) Refunds of Prior Yr Revenues:</b>	<b>25,911</b>	<b>17,682</b>	<b>17,770</b>	<b>68.58%</b>	<b>24,677</b>	<b>6,907</b>	<b>38.87%</b>
<b>(492) Interfund Operating Transfers</b>							
01-492-020 Transfer to Capital Projects	15,000	0	15,000	100.00%	57,985	42,985	0.00%
01-492-030 Transfer to Capital Reserve/WEGO		135,000	180,000	0.00%	Police (410)		
01-492-200 Transfer to Debt Svc/WEGO Series 2012		108,000	144,000	0.00%	Police (410)		
01-492-300 Transfer to Debt Svc /Series 2016	193,197	180,000	240,000	124.23%	176,000	(64,000)	-26.67%
01-492-300+ Debt Svc Series 2016 Supplement	40,000	0	40,000	100.00%	0	(40,000)	-100.00%
01-492-400 Transfer to Capital Repl Reserve	25,000	0	25,000	100.00%	90,000	65,000	260.00%
<b>Subtotal (492) Interfund Operating Transfers:</b>	<b>273,197</b>	<b>423,000</b>	<b>644,000</b>	<b>235.73%</b>	<b>323,985</b>	<b>(320,015)</b>	<b>-49.69%</b>
<b>Total General Fund Expenditures</b>	<b>7,139,223</b>	<b>4,987,241</b>	<b>6,393,521</b>	<b>89.55%</b>	<b>7,812,957</b>	<b>1,419,436</b>	<b>22.20%</b>
<b>Total GENERAL FUND Revenues:</b>	<b>7,139,223</b>	<b>6,064,533</b>	<b>7,224,606</b>	<b>101.20%</b>	<b>7,812,957</b>	<b>588,350</b>	<b>8.14%</b>
<b>Total GENERAL FUND Expenditures:</b>	<b>7,139,223</b>	<b>4,987,241</b>	<b>6,393,521</b>	<b>89.55%</b>	<b>7,812,957</b>	<b>1,419,436</b>	<b>22.20%</b>
<b>Total GENERAL FUND Balance</b>	<b>0</b>	<b>1,077,291</b>	<b>831,086</b>		<b>0</b>		

**Refuse Fund  
Revenue**

	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	% of Budget Rec'd	2018 Proposed Budget	\$ Variance 2017-2018	% Variance 2017-2018
<b><u>(355) State Shared Revenues</u></b>							
1 01-355-020 DER Grant - Recycling	15,000	19,944	19,944	133%	20,000	56	0.28%
<b>Subtotal State Revenue</b>	<b>15,000</b>	<b>19,944</b>	<b>19,944</b>	<b>133%</b>	<b>20,000</b>	<b>56</b>	<b>0.28%</b>
<b><u>(395) Reimbursements</u></b>							
1 01-395-205 Hazard Waste Reimburse	2,000	1,733	2,000	100%	2,000	0	0.00%
<b>Subtotal Reimbursements</b>	<b>2,000</b>	<b>1,733</b>	<b>2,000</b>	<b>100%</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</b>
<b><u>(364) Sanitation/Trash/Recycling Fee</u></b>							
1 01-364-300 Solid Waste Collection	1,046,750	774,494	1,015,000	97%	1,049,000	34,000	3.35%
1 01-364-500 Delinquent UB Collections	50,000	87,169	90,000	180%	65,000	(25,000)	-27.78%
<b>Subtotal (364) Trash/Recycling:</b>	<b>1,096,750</b>	<b>861,663</b>	<b>1,105,000</b>	<b>101%</b>	<b>1,114,000</b>	<b>9,000</b>	<b>0.81%</b>
<b>Total Refuse Revenue</b>	<b>1,113,750</b>	<b>883,339</b>	<b>1,126,944</b>	<b>101%</b>	<b>1,136,000</b>	<b>9,056</b>	<b>0.80%</b>

**Refuse Fund  
Expenditures**

	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	% Budget Used	2018 Proposed Budget	\$ Variance 2017-2018	% Variance 2017-2018
<b>(404) Solicitor</b>							
01-404-500 Delinquent Collection Legal Fees	2,500	813	1,800	72%	2,500	700	38.89%
<b>Subtotal (404) Solicitor</b>	<b>2,500</b>	<b>813</b>	<b>1,800</b>	<b>72%</b>	<b>2,500</b>	<b>700</b>	<b>38.89%</b>
<b>(406) General Government Administration</b>							
01-406-360 Municipay Credit Card Fees	7,000	5,924	8,095	116%	10,000	1,905	23.53%
<b>Subtotal (406) Gen Gov't Admin</b>	<b>7,000</b>	<b>5,924</b>	<b>8,095</b>	<b>116%</b>	<b>10,000</b>	<b>1,905</b>	<b>23.53%</b>
<b>(426) Recycling</b>							
01-426-100 Recycling - Special Projects	3,000	1,000	2,500	83%	3,000	500	20.00%
<b>Subtotal (426) Recycling:</b>	<b>3,000</b>	<b>1,000</b>	<b>2,500</b>	<b>83%</b>	<b>3,000</b>	<b>500</b>	<b>20.00%</b>
<b>(427) Solid Waste Collect/Disposal</b>							
01-427-100 Solid Waste Collect/Contracted	503,750	320,833	503,750	100.00%	458,000	(45,750)	-9.08%
01-427-120 Solid Waste Tipping Fees	238,000	132,057	195,057	81.96%	220,000	24,943	12.79%
01-427-140 Solid Waste Collection/Gen	650	547	547	84.15%	700	153	27.97%
01-427-150 Solid Waste UB & Postage	5,500	3,400	5,500	100.00%	5,500	-	0.00%
<b>Subtotal (427) Solid Waste:</b>	<b>747,900</b>	<b>456,837</b>	<b>704,854</b>	<b>94.24%</b>	<b>684,200</b>	<b>(20,654)</b>	<b>-2.93%</b>
<b>(492) Interfund Operating Transfer</b>							
* 01-492-010 Transfer to General Fund	353,350	-	353,350	100.00%	436,300	82,950	
<b>Subtotal (492) Interfund Transfer</b>	<b>353,350</b>	<b>-</b>	<b>353,350</b>		<b>436,300</b>	<b>82,950</b>	
<b>Total Solid Waste Collection Expenses</b>	<b>1,113,750</b>	<b>458,650</b>	<b>1,062,504</b>	<b>95.40%</b>	<b>1,136,000</b>	<b>73,496</b>	<b>6.92%</b>
<b>Total Solid Waste Revenue</b>	<b>1,113,750</b>	<b>883,339</b>	<b>1,126,944</b>	<b>101.18%</b>	<b>1,136,000</b>	<b>9,056</b>	<b>0.80%</b>
<b>Total Solid Waste Expenses</b>	<b>1,113,750</b>	<b>458,650</b>	<b>1,062,504</b>	<b>95.40%</b>	<b>1,136,000</b>	<b>73,496</b>	<b>6.92%</b>
<b>Total Solid Waste Fund Balance</b>	<b>-</b>	<b>424,690</b>	<b>64,440</b>		<b>-</b>		

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

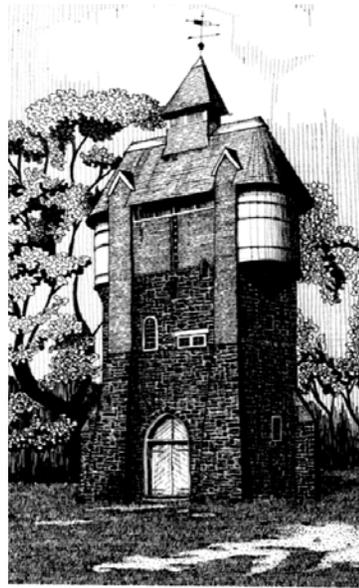
**On Lot Management Fund  
Revenue and Expenditures**

	2017 Budget	Yr To Date 08/31/17	Estimate 12/31/17	2018 Proposed Budget	Difference Proposed vs 17 Est	% Change Proposed vs 17 Est
<b>On-Lot Management Revenue</b>						
<b>(362) On-Lot Management</b>						
1 362-500 On-Lot Assessment (Reduced from \$100 to \$24)	36,000	29,301	37,500	35,000	(2,500)	-6.67%
1 364-600 Delinquent On-Lot Fees Collected	1,000	508	550	500	(50)	-9.09%
<b>Total Assessment Revenue</b>	<b>37,000</b>	<b>29,809</b>	<b>38,050</b>	<b>35,500</b>	<b>(2,550)</b>	<b>-6.70%</b>
<b>On-Lot Management Expenditures</b>						
<b>(404) Legal Services</b>						
1 404-600 Solicitor	2,160	1,620	1,900	2,000	100	5.26%
1 404-501 Delinquent Solicitor On-Lot Services (Portnoff)	200	28	35	100	65	185.71%
<b>Subtotal (404) Legal</b>	<b>2,360</b>	<b>1,648</b>	<b>1,935</b>	<b>2,100</b>	<b>165</b>	<b>8.53%</b>
<b>(406) General Government Administration</b>						
1 406-600 Office Supplies	500	0	220	500	500	0.00%
1 406-601 Telephone	600	127	127	200	73	57.48%
1 406-602 Printing	500	0	340	500	160	47.06%
1 406-603 Postage	2,000	0	350	700	350	100.00%
1 406-604 Office Equipment	1,700	0	0	0	-	0.00%
1 406-640 On-Lot Continuing Education	2,500	0	0	1,500	1,500	100.00%
<b>Subtotal (406) General Gov't Admin</b>	<b>7,800</b>	<b>127</b>	<b>1,037</b>	<b>3,400</b>	<b>2,363</b>	<b>227.87%</b>
<b>(407) IT Networking Services</b>						
1 407-600 Computer Hardware/Support	1,500	1,173	1,848	1,500	(348)	-18.81%
1 407-610 Software Engineer Program Maintenance	500	2,123	2,123	1,500	(623)	-29.35%
1 407-480 Internet Fees	4,000	1,859	1,859	1,500	(359)	-19.31%
<b>Subtotal (407) IT Networking</b>	<b>6,000</b>	<b>5,154</b>	<b>5,830</b>	<b>4,500</b>	<b>(1,330)</b>	<b>-22.81%</b>
<b>(408) Engineering Services</b>						
1 408-600 OnLot Management Annual Report	7,500	7,200	7,200	7,500	300	4.17%
<b>Subtotal (408) Engineering</b>	<b>7,500</b>	<b>7,200</b>	<b>7,200</b>	<b>7,500</b>	<b>300</b>	<b>4.17%</b>
<b>(487) Employee Benefits</b>						
1 401-500 On-Lot Coordinator	20,900		20,900	15,000	(5,900)	-28.23%
1 405-110 Clerical Staff Payroll	4,000		0	0	-	
1 487-500 Insurance	5,000	884	884	3,000	2,116	239.37%
<b>Subtotal (487) Employee Benefits</b>	<b>29,900</b>	<b>884</b>	<b>21,784</b>	<b>18,000</b>	<b>(3,784)</b>	<b>-17.37%</b>
<b>Total On Lot Management Expenditures:</b>	<b>53,560</b>	<b>15,012</b>	<b>37,786</b>	<b>35,500</b>	<b>(2,286)</b>	<b>-6.05%</b>
<b>Total ON LOT MANAGEMENT Revenue</b>	<b>37,000</b>	<b>29,809</b>	<b>38,050</b>	<b>35,500</b>	<b>(2,550)</b>	<b>-6.70%</b>
<b>Total ON LOT MANAGEMENT Expenditures</b>	<b>53,560</b>	<b>15,012</b>	<b>37,786</b>	<b>35,500</b>	<b>-</b>	<b>-6.05%</b>
<b>Total ON LOT MNGEMENT Fund Balance</b>	<b>(16,560)</b>	<b>14,796</b>	<b>265</b>	<b>0</b>		

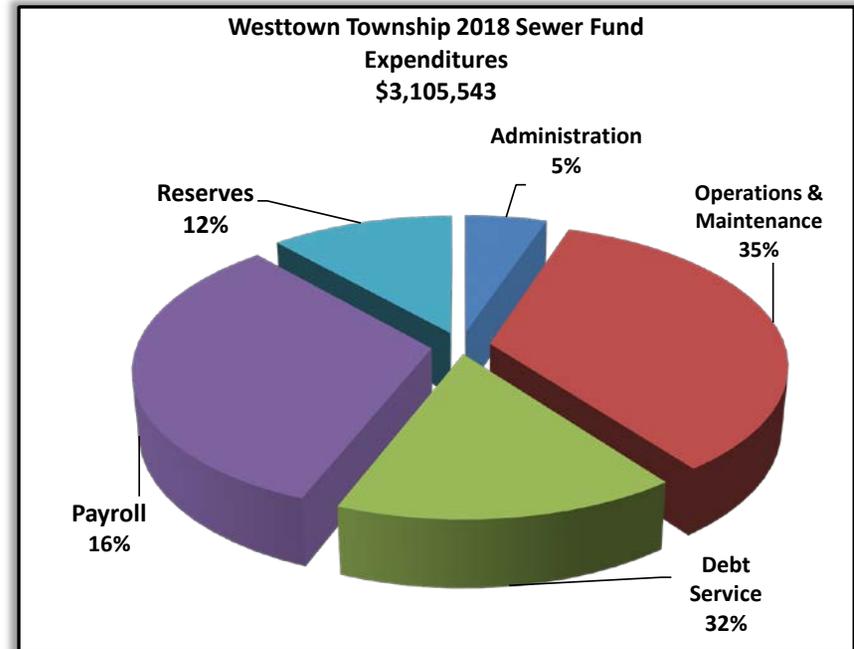
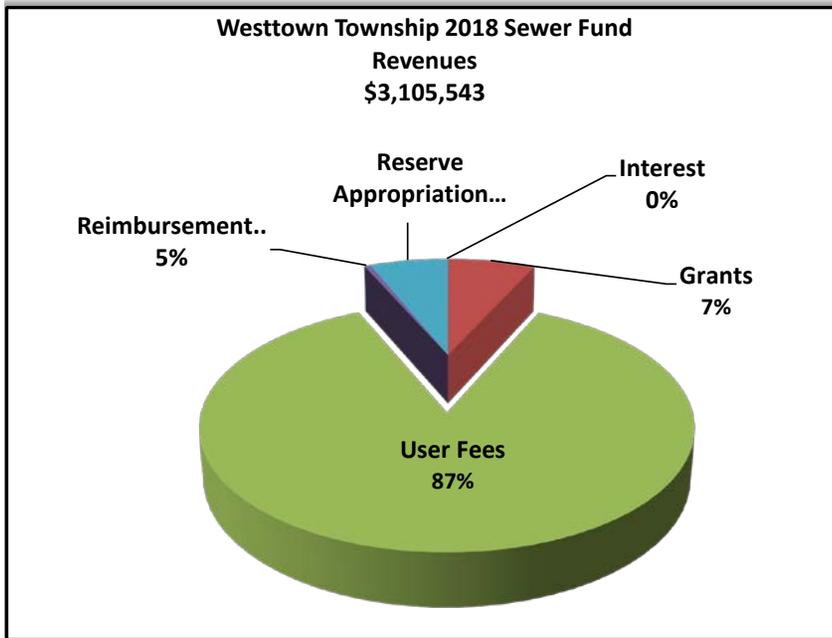
**State Highway Aid Fund  
Revenue and Expenditures**

	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	2018 Proposed Budget	Difference Proposed vs 17 Est	% Change Proposed vs 17 Est
<b>State Highway Aid Fund Revenue</b>						
Fund Balance			14,742	39,533		
<b>(341) Interest Earnings</b>						
35 01-341-000 Interest Earnings	100	2	3	15	12	368.75%
<b>(355) State Shared Revenues</b>						
35 35-355-050 Liquid Fuels	360,039	367,707	367,707	378,968	11,260	3.06%
35 35-355-050 Turnback Allocation	7,080	7,080	7,080	7,080	0	0.00%
<b>Total Highway Aid Fund Revenue</b>	<b>367,219</b>	<b>374,789</b>	<b>389,533</b>	<b>425,596</b>	<b>36,063</b>	<b>9.26%</b>
<b>State Highway Aid Fund Expenditures</b>						
<b>(439) Highway Construction</b>						
35 35-439-610 Street Construction	350,000	350,000	350,000	400,000	50,000	14.29%
Subtotal (439) Highway Construction:	350,000	350,000	350,000	400,000	50,000	14.29%
<b>Total Highway Aid Fund Expenditures:</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>400,000</b>	<b>50,000</b>	<b>14.29%</b>
<b>Total HIGHWAY AID FUND Revenue</b>	<b>367,219</b>	<b>374,789</b>	<b>389,533</b>	<b>425,596</b>	<b>36,063</b>	<b>9.26%</b>
<b>Total HIGHWAY AID FUND Expenditures</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>400,000</b>	<b>50,000</b>	<b>14.29%</b>
<b>Total HIGHWAY AID FUND Fund Balance</b>	<b>17,219</b>	<b>24,789</b>	<b>39,533</b>	<b>25,596</b>		

Westtown Township  
**2018 Sewer Fund Budget**



# Fiscal Year 2018 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.

**Grants - PA Small Water & Sewer Grant**

**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. 2018 budget appropriation is 12.3%.

**Sewer Fund  
Revenue**

	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	% Budget Rec'd	2018 Proposed Budget	\$ Variance 2017-2018	% Variance 2017-2018
<b>(341) Interest Earnings</b>							
08-341-000 Interest Earnings	1,000	317	565	56.50%	700	135	23.89%
<b>Subtotal (341) Interest Earnings</b>	<b>1,000</b>	<b>401</b>	<b>565</b>	<b>56.50%</b>	<b>700</b>	<b>135</b>	<b>23.89%</b>
<b>(354) State Capital &amp; Operating Grants</b>							
08-354-100 PA Small Water & Sewer Grant	0	0	0	0.00%	210,975	210,975	100.00%
<b>Subtotal (354) Grants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>210,975</b>	<b>210,975</b>	<b>100.00%</b>
<b>(364) Sanitation/Sewage Charges</b>							
08-364-110 Sewage Tapping Fee /WCC	43,950	79,104	108,401	246.65%	43,950	(64,451)	-59.5%
08-364-111 Sewage Tapping Fee/ W.Goshen	12,657	6,328	6,329	50.00%	47,500	41,172	650.6%
08-364-115 Sewer Inspection-Residential	2,000	0	2,000	0.00%	2,000	0	0.00%
08-364-120 Sewer User Fees	2,500,000	1,693,412	2,500,000	100.00%	2,625,000	125,000	5.00%
08-364-125 Westtown Sch Meter Usage	35,000	22,491	30,000	85.71%	30,000	0	0.00%
08-364-130 Admin Fee WT Sch Pump Station	1,200	900	1,200	100.00%	1,200	0	0.00%
08-364-500 Delinquent Sewer Collections	70,000	-	63,000	90.00%	65,000	2000	3.17%
<b>Subtotal (364) Sanitation</b>	<b>2,664,807</b>	<b>1,802,235</b>	<b>2,710,930</b>	<b>101.73%</b>	<b>2,814,650</b>	<b>103,721</b>	<b>3.83%</b>
<b>(380) Miscellaneous Revenue</b>							
08-380-000 Reserve Appropriation	0	0	0	0.00%	64,218	64,218	0.00%
<b>Subtotal (390) Misc Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>64,218</b>	<b>64,218</b>	<b>0.00%</b>
<b>(395) Refunds &amp; Reimbursements</b>							
08-395-200 Miscellaneous Reimbursement	0	0	0	0.00%	0	0	0.00%
08-395-700 Developers Reimbursements	30,000	2,497	3,000	10.00%	15,000	12,000	400.00%
<b>Subtotal (395) Refunds &amp; Reimbursements:</b>	<b>30,000</b>	<b>2,497</b>	<b>3,000</b>	<b>10.00%</b>	<b>15,000</b>	<b>12,000</b>	<b>400.00%</b>
<b>Total Sewer Revenue</b>	<b>2,695,807</b>	<b>1,805,133</b>	<b>2,714,495</b>	<b>100.69%</b>	<b>3,105,543</b>	<b>391,049</b>	<b>14.41%</b>

**Sewer Fund  
Expenditures**

		2017	Yr To Date	Estimate	%	2018	\$ Variance	% Variance
		Budget	09/30/17	12/31/17	Budget	Proposed	2017-2018	2017-2018
					Used	Budget		
<b>(401) Executive</b>								
08-401-000	WW General Expense	500	0	300	0.00%	500	200	66.67%
08-401-210	WW - Office Supplies	350	168	350	100.00%	350	0	0.00%
08-401-241	WW - Training & Information	3,000	1,544	2,500	83.33%	3,000	500	20.00%
08-401-341	WW Advertising	1,000	0	0	0.00%	1,000	1,000	100.00%
08-401-342	WW Printing	100	0	0	0.00%	100	100	100.00%
<b>Subtotal (401) Executive:</b>		<b>4,950</b>	<b>1,712</b>	<b>3,150</b>	<b>63.64%</b>	<b>4,950</b>	<b>1,800</b>	<b>57.14%</b>
08-404-310	WW Legal - WCC	5,000	0	0	0.00%	2,500	2,500	100.00%
08-404-314	WW Legal - West Goshen	0	7,938	8,500	0.00%	10,000	1,500	17.65%
08-404-400	WW Legal - Due From Developer	5,000	0	0	0.00%	2,500	2,500	#DIV/0!
08-404-500	WW Delinquent Collection Legal Fees	2,500	813	1,000	40.00%	1,500	500	50.00%
<b>Subtotal (404) Legal Services:</b>		<b>12,500</b>	<b>8,751</b>	<b>9,500</b>	<b>76.00%</b>	<b>16,500</b>	<b>7,000</b>	<b>73.68%</b>
<b>(406) General Government Admin</b>								
08-406-200	NPDEs Permit	6,000	500	500	8.33%	0	(500)	100.00%
08-406-225	Daily Discharge Capacity Fee	0	610	700		700		0.00%
08-406-500	Chapter 302-WW Opr Cert Fee	300	165	165	55.00%	300	135	81.82%
<b>Subtotal (406) General Govt Admin:</b>		<b>6,300</b>	<b>1,275</b>	<b>1,365</b>	<b>21.67%</b>	<b>1,000</b>	<b>(365)</b>	<b>-26.74%</b>
<b>(407) Networking Services</b>								
08-407-215	WW Computer/Svcs/Support	500	0		0.00%	500	0	0.00%
<b>Subtotal (407) Networking Services</b>		<b>500</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<b>(408) Engineering</b>								
08-408-000	WW Engineering - General	0	0	0	0.00%	0	0	0.00%
08-408-100	Sewer Rate Study	0	2,379	10,823	0.00%	0	(10,823)	-100.00%
08-408-150	Tapping Fee Study	0	2,000	2,000	0.00%	8,000	6,000	300.00%
08-408-313	WW Engineering-WCC	35,000	15,887	25,000	71.43%	25,000	0	0.00%
08-408-314	WW Engineering - W.Goshen	15,000	20,384	23,000	153.33%	15,000	(8,000)	-34.78%
08-408-315	WW Forcemain Relocation Study/OakbourneRD Br	8,500	0	0	0.00%	0	0	0.00%
08-408-320	Kirkwood PS Design Only	0	0	0	0.00%	32,884	32,884	100.00%
08-408-325	Sewer System Repair Design/Bid	0	0	0	0.00%	40,874	40,874	100.00%
08-429-345	Chapter 94 Report	7,000	0	0	0.00%	5,000	5,000	100.00%
08-408-400	WW Engr Due From Developer	30,000	402	750	2.50%	10,000	9,250	1233.33%
<b>Subtotal (408) Engineering:</b>		<b>95,500</b>	<b>36,673</b>	<b>48,750</b>	<b>51.05%</b>	<b>136,758</b>	<b>88,008</b>	<b>180.53%</b>

**Sewer Fund  
Expenditures**

	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	% Budget Used	2018 Proposed Budget	\$ Variance 2017-2018	% Variance 2017-2018
<b>(429) Wastewater Collection/Treatment</b>							
08-429-240 Administration & Billing - WCC	7,500	4,707	6,925	92.33%	7,500	575	8.30%
08-429-244 WW Supplies - WCC	12,000	5,881	8,500	70.83%	9,000	500	5.88%
08-429-245 WW Supplies - Kirkwood Pump Station	600	41	250	41.67%	600	350	140.00%
08-429-246 WW Supplies - Pleasant Gr Pump Station	2,000	80	900	45.00%	1,000	100	11.11%
08-429-247 WW Supplies - Rustin Pump Station	3,000	322	700	23.33%	1,000	300	42.86%
08-429-251 WW Supplies - WG	2,000	287	500	25.00%	700	200	40.00%
08-429-252 Sanitary Sewer Repl - WG	10,000	6,142	6,142	61.42%	6,500	358	5.83%
08-429-253 Sanitary Sewer Repl - WCC	10,000	6,142	6,142	61.42%	6,500	358	5.83%
08-429-260 WW Tool Purchases	3,000	60	250	8.33%	500	250	100.00%
08-429-261 WW Tool/Equipment Rental	600	0	350	0.00%	600	250	71.43%
08-429-320 WW Telephone	600	523	725	120.83%	800	75	10.34%
08-429-360 WW Utilities - WCC	60,000	43,548	60,750	101.25%	64,000	3,250	5.35%
08-429-361 Utilities - Pleasant Grv Pump Station	15,000	9,435	12,600	84.00%	13,000	400	3.17%
08-429-362 Utilities-Trellis Lane	3,000	1,942	2,590	86.33%	3,000	410	15.83%
08-429-363 Utilities-Sage Lane	1,700	1,371	1,830	107.65%	1,900	70	3.83%
08-429-364 Utilities-Ltl Shiloh Rd	300	227	305	101.67%	400	95	31.15%
08-429-365 Utilities-ArborView Pump Station	2,500	2,016	2,688	107.52%	3,000	312	11.61%
08-429-366 Utilities-Kirkwood Pump Station	3,000	2,645	3,530	117.67%	3,600	70	1.98%
08-429-367 Utilities-Thorne @ Maple	375	227	305	81.33%	400	95	31.15%
08-429-368 Utilities-Rustin PS	3,500	2,999	4,000	114.29%	4,300	300	7.50%
08-429-373 Treatment - WG (Goose Creek)	260,000	176,991	245,000	94.23%	260,000	15,000	6.12%
08-429-374 Equipment Repair - WCC	35,000	30,556	40,750	116.43%	43,000	2,250	5.52%
08-429-375 Equipment Repair - WG	5,000	0	500	10.00%	5,000	4,500	900.00%
08-429-376 Operation & Maintenance - WCC	100,000	60,527	80,705	80.71%	100,000	19,295	23.91%
08-429-377 Operation & Maintenance - WG	15,000	1,812	2,500	16.67%	15,000	12,500	500.00%
08-429-378 Op & Maint - Pleasant Grove PS	35,000	13,416	17,900	51.14%	35,000	17,100	95.53%
08-429-379 Op & Maint - Rustin PS	5,000	1,282	1,750	35.00%	5,000	3,250	185.71%
08-429-380 Ashbridge Pump Station(WG)	1,000	0	1,200	0.00%	1,500	300	25.00%
08-429-381 Op & Maint - ArborView PS	1,000	0	0	0.00%	1,000	1,000	100.00%
08-429-382 Op & Maint - Kirkwood PS	1,000	0	0	0.00%	1,000	1,000	100.00%
08-429-450 Alarm System Monitoring - WCC	20,500	14,182	18,910	92.24%	20,500	1,590	8.41%
08-429-451 Alarm System Monitoring - WG	10,000	7,539	10,100	101.00%	12,000	1,900	18.81%
08-429-452 Sludge Hauling Contract	35,000	19,820	26,500	75.71%	35,000	8,500	32.08%
08-429-455 Sewer Line Flush/Televise	7,500	0	0	0.00%	5,000	5,000	100.00%
08-429-600 W.Goshen Sewer Capital Costs	30,000	0	0	0.00%	125,000	125,000	100.00%
08-429-650 Kirkwood PS Construction - Grant	0	0	0	0.00%	280,000	280,000	100.00%
08-429-700 2018 Sewer System Repairs -CP	0	0	0	0.00%	0	0	0.00%
08-429-750 Equipment Purchase - WCC	1,500	2,019	1,500	100.00%	1,500	0	0.00%
08-429-751 Equipment Purchase - WG	1,000	0	0	0.00%	1,000	1,000	100.00%
<b>Subtotal (429) WW Collection/Treatment:</b>	<b>704,175</b>	<b>416,737</b>	<b>567,297</b>	<b>80.56%</b>	<b>1,074,800</b>	<b>507,503</b>	<b>89.46%</b>

**Sewer Fund  
Expenditures**

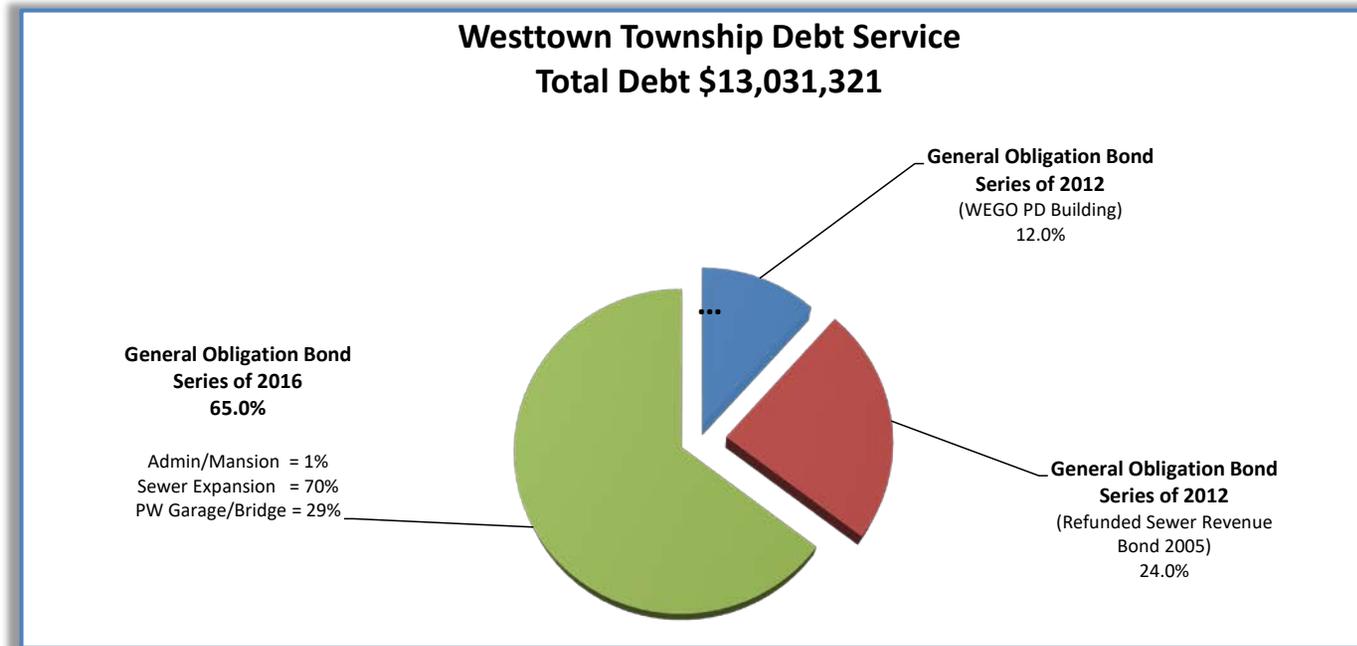
	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	% Budget Used	2018 Proposed Budget	\$ Variance 2017-2018	% Variance 2017-2018
<b>(480) Miscellaneous</b>							
08-480-100 Miscellaneous Expenses	150	0	0	0.00%	150	150	100.00%
<b>Subtotal (480) Miscellaneous:</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>150</b>	<b>150</b>	<b>100.00%</b>
<b>(484) Workers Compensation Insurance</b>							
08-484-100 Workers Compensation	12,000	13,750	13,750	114.58%	15,000	1,250	9.09%
<b>Subtotal (484) Workers Compensation Ins:</b>	<b>12,000</b>	<b>13,750</b>	<b>13,750</b>	<b>114.58%</b>	<b>15,000</b>	<b>1,250</b>	<b>9.09%</b>
<b>(486) Insurance and Benefits</b>							
08-486-100 WW General Liability Insurance	21,000	21,510	21,510	102.43%	22,000	490	2.28%
08-486-200 WW Property Insurance	6,000	5,656	5,656	94.27%	6,000	344	6.08%
08-486-300 WW Automobile Liability	5,500	3,674	3,674	66.80%	5,500	1,826	49.70%
08-486-400 WW Public Officials Liability	8,000	8,897	8,897	111.21%	9,000	103	1.16%
<b>Subtotal (486) Insurance &amp; Benefits:</b>	<b>40,500</b>	<b>39,737</b>	<b>39,737</b>	<b>98.12%</b>	<b>42,500</b>	<b>2,763</b>	<b>6.95%</b>
<b>(487) Employee Benefits</b>							
08-401-100 WW Admin/Plant Wages	318,297			0.00%	330,403	330,403	
08-400-xxx WW Payroll Taxes	25,958			0.00%	25,276	25,276	
08-487-153 Insurance (Life,AD&D,LTD,STD)	6,900	5,209	6,900	100.00%	7,200	300	4.35%
08-487-154 Dental Insurance (Empl)	2,400	1,076	2,400	100.00%	2,600	200	8.33%
08-487-155 Vision Reimbursement	2,500	321	2,200	88.00%	2,600	400	18.18%
08-487-156 Health/Hospitalization Insurance	75,700	51,191	68,495	90.48%	76,140	7,645	11.16%
<b>Subtotal (487) Employee Benefits:</b>	<b>431,755</b>	<b>57,796</b>	<b>79,995</b>	<b>18.53%</b>	<b>444,219</b>	<b>364,224</b>	<b>455.31%</b>
<b>(489) Unclassified Expenditures</b>							
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	0.00%	0	0	
<b>Subtotal (489) Unclassified Expenditures</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>1,000</b>	<b>0</b>	
<b>(492) Interfund Operating Transfers</b>							
08-492-100 Transfer to Debt Svc/GO Series 2012	345,085	270,000	360,000	104.32%	347,335	(12,665)	-3.52%
08-492-180 Transfer To Capital Projects	321,665	0		0.00%		0	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	359,727	450,000	600,000	166.79%	660,831	60,831	10.14%
<b>Subtotal (492) Interfund Operating Transfers:</b>	<b>1,386,477</b>	<b>990,000</b>	<b>1,320,000</b>	<b>95.21%</b>	<b>1,368,166</b>	<b>48,166</b>	<b>3.65%</b>
<b>Total Sewer Fund Expenses</b>	<b>2,695,807</b>	<b>1,566,432</b>	<b>2,083,544</b>	<b>77.29%</b>	<b>3,105,543</b>	<b>1,021,999</b>	<b>49.05%</b>
<b>Total SEWER FUND Revenues:</b>	<b>2,695,807</b>	<b>1,805,133</b>	<b>2,714,495</b>	<b>100.69%</b>	<b>3,105,543</b>		<b>14.41%</b>
<b>Total SEWER FUND Expenditures:</b>	<b>2,695,807</b>	<b>1,566,432</b>	<b>2,083,544</b>	<b>77.29%</b>	<b>3,105,543</b>		<b>49.05%</b>
<b>Total SEWER FUND Fund Balance</b>	<b>0</b>	<b>238,701</b>	<b>630,950</b>		<b>0</b>		

Westtown Township

**2018 Debt Service Fund**



## Fiscal Year 2018 Debt Service Budget



	Original Issue	Balance 12/31/2017	Balance 12/31/2018	Avg Coupon 2018 Rate
<b><u>General Obligation Bond Series of 2012</u></b>				
Police Building (Refunded GO 2004)				
Westtown Portion	\$1,555,000	\$810,000	\$680,000	1.30%
East Goshen Portion	\$1,360,000	\$710,000	\$595,000	1.30%
Sewer Revenue (Refunded Series 2005)	\$4,475,000	\$3,085,000	\$2,805,000	1.30%
<b>Total Series of 2012:</b>	<b>\$7,390,000</b>	<b>\$4,605,000</b>	<b>\$4,080,000</b>	
<b><u>General Obligation Bond Series of 2016</u></b>				
General Fund (Refunded GO 2000)	\$1,038,170	Unrefunded	Unrefunded	1.00%
Sewer Fund (Refunded Sewer Revenue 2006)	\$125,000	\$125,000	\$115,000	1.00%
General Fund (Mansion Roof/Tower)	\$5,896,830	\$5,871,321	\$5,356,321	1.00%
General Fund New Capital (PW Garage/Oak. Bridge)	\$2,535,000	\$2,430,000	\$2,325,000	
<b>Total Series of 2016:</b>	<b>\$9,595,000</b>	<b>\$8,426,321</b>	<b>\$7,796,321</b>	
<b>Total Debt:</b>	<b>\$16,985,000</b>	<b>\$13,031,321</b>	<b>\$11,876,321</b>	

## Westtown Township 2018 Debt Service Schedule

Issue/Loan	Rate	Original Amount of Issue	Outstanding Balance 12/31/17	Principal Paid During 2018	Interest Paid During 2018	Principal Outstanding 12/31/2018	2018 Sinking Fund Monthly	Source of Funds
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### General Obligation Bonds

<b>GO Series 2016</b>		2018						
			Unrefunded	Unrefunded	Unrefunded	Unrefunded		
Refund Series 2011 (Admin Bldg-2000)	<b>Coupon</b>	1,038,170	2011	2011	2011	2011	0	
Refunded Series 2011 (Mansion Roof)	<b>1.00%</b>	125,000	125,000	10,000	2,638	115,000	1,053	General Fund
Refunded Series 2011 Sewer (NGCA 2000/SewerExp2006)		5,896,830	5,871,321	515,000	145,831	5,356,321	55,069	Sewer Fund
New Capital Projects (PW Garage/Oak. Bridge)		2,535,000	2,430,000	105,000	58,306	2,325,000	13,609	General Fund
<b>Total</b>		<b>9,595,000</b>	<b>8,426,321</b>	<b>630,000</b>	<b>206,775</b>	<b>7,796,321</b>	<b>56,122</b>	
<b>GO Series 2012</b>		2018						
Refund GO 2004 Westtown	<b>Coupon</b>	1,555,000	810,000	130,000	15,170	680,000	12,098	General Fund
Refund GO 2004 East Goshen	<b>1.30%</b>	1,360,000	710,000	115,000	13,268	595,000	10,689	East Goshen
Refund SewerRev Series 2005		4,475,000	3,085,000	280,000	67,335	2,805,000	28,945	Sewer Fund
<b>Total</b>		<b>7,390,000</b>	<b>4,605,000</b>	<b>525,000</b>	<b>95,773</b>	<b>4,080,000</b>	<b>51,731</b>	

<b>Total Debt</b>	16,985,000	13,031,321	1,155,000	302,548	11,876,321
East Goshen		<u>(710,000)</u>			<u>(595,000)</u> East Goshen
		<b>12,321,321</b>			<b>11,281,321</b>

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>
Transfer to WEGO Trust	<b>2018</b>
	<b>-\$1,110,243</b>
	<b>\$404,757</b>

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
CIP Withdraw	<b>2017</b>
	<b>-\$722,960</b>
	<u>2018</u>
	<u>360,000</u>
	<b>2,677,040</b>

**Debt Service Fund  
Revenue**

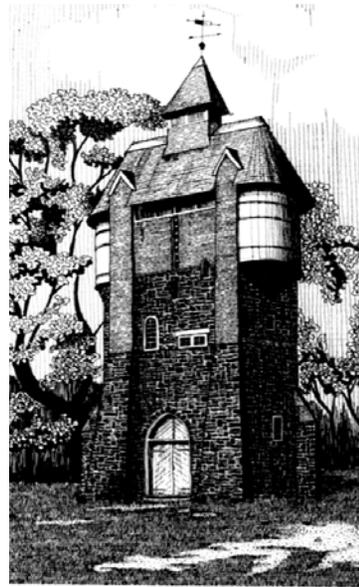
	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	2018 Proposed Budget	\$ Variance 2017-2018	% Variance 2017-2018
<b>(341) Interest Earnings</b>						
23-341-100 Series 2012 (2004 WEGO)	40	55	73	80	7	9.59%
23-341-200 Series 2012 (2005 Sewer)	450	703	872	900	28	3.21%
23-341-300 Series 2016 (2006 Sewer Expansion)	260	285	370	400	30	8.11%
<b>Subtotal (341) Interest Earnings</b>	<b>750</b>	<b>1,042</b>	<b>1,315</b>	<b>1,380</b>	<b>65</b>	<b>4.94%</b>
<b>(360) Debt Service Revenue</b>						
23-360-000 E.Goshen-WEGO Debt Svc Pymt	124,368	93,276	124,368	128,268	3,900	3.14%
<b>Subtotal (360) Debt Svc Revenue</b>	<b>124,368</b>	<b>93,276</b>	<b>124,368</b>	<b>128,268</b>	<b>3,900</b>	<b>3.14%</b>
<b>(392) Interfund Transfers</b>						
23-392-010 General Fund GO12 (2004 WEGO)	141,420	108,000	144,000	145,170	1,170	0.81%
23-392-080 Sewer Fund GO12 (2005 Sewer)	345,085	270,000	360,000	347,335	(12,665)	-3.52%
23-392-030 General Fund GO16 (Series 2006-Admin )	193,197	180,000	240,000	176,000	(64,000)	-26.67%
23-392-090 Sewer Fund GO16 (2006 Sewer Exp)	149,726	450,000	600,000	660,831	60,831	10.14%
23-392-100 Series of GO16 Supplemental	511,992			564		
<b>Subtotal (492) Interfund Transfers</b>	<b>1,341,420</b>	<b>1,008,000</b>	<b>1,344,000</b>	<b>1,329,900</b>	<b>(14,100)</b>	<b>-1.05%</b>
<b>Total Debt Service Revenue</b>	<b>1,466,538</b>	<b>1,102,318</b>	<b>1,469,683</b>	<b>1,459,548</b>	<b>(10,135)</b>	<b>-0.69%</b>

**Debt Service Fund  
Expenditures**

		2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	2018 Proposed Budget	\$ Variance 2017-2018	% Variance 2017-2018
<b>(471) Debt Principal</b>							
23-471-300	GO Bond 2016 Principal	135,000	0	135,000	630,000	495,000	366.67%
23-471-500	GO Bond 2012 Principal	510,000	0	510,000	525,000	15,000	2.94%
<b>Subtotal (471) Debt Principal</b>		<b>645,000</b>	<b>0</b>	<b>645,000</b>	<b>1,155,000</b>	<b>510,000</b>	<b>79.07%</b>
<b>(472) Debt Interest</b>							
23-472-300	GO Bond 2011 Interest	207,923	4,320	4,320	0	(4,320)	-100.00%
23-472-600	GO Bond 2016 Interest	0	103,961	207,923	206,775	(1,148)	-0.55%
23-472-500	GO Bond 2012 Interest	100,873	50,436	100,873	95,773	(5,100)	-5.06%
<b>Subtotal (472) Debt Interest</b>		<b>308,796</b>	<b>158,717</b>	<b>313,116</b>	<b>302,548</b>	<b>(10,568)</b>	<b>-3.38%</b>
<b>(475) Miscellaneous/Fiscal Agent Fees</b>							
23-475-200	Fiscal Agent Fees GO 2012	1,000	500	1,000	1,000	0	0.00%
23-475-300	Fiscal Agent Fees GO 2016	1,100	1,000	1,000	1,000	0	0.00%
23-480-100	Bank Charges	0	0	0	0	0	0.00%
<b>Subtotal Miscellaneous</b>		<b>1,000</b>	<b>1,500</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</b>
<b>(492) Interfund Operating Transfers</b>							
23-492-010	Transfer to General Fund	0	0				
<b>Subtotal Interfund Transfers</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total Debt Svc Expenditures</b>		<b>954,796</b>	<b>160,217</b>	<b>960,116</b>	<b>1,459,548</b>	<b>499,432</b>	<b>52.02%</b>
<b>Total DEBT SERVICE FUND Revenues</b>		<b>1,466,538</b>	<b>1,102,318</b>	<b>1,469,683</b>	<b>1,459,548</b>	<b>(10,135)</b>	<b>-0.48%</b>
<b>Total DEBT SERVICE FUND Expenditures</b>		<b>954,796</b>	<b>160,217</b>	<b>960,116</b>	<b>1,459,548</b>	<b>499,432</b>	<b>52.86%</b>
<b>Total DEBT SERVICE FUND Fund Balance</b>		<b>511,742</b>	<b>942,101</b>	<b>509,567</b>	<b>0</b>		

Westtown Township

**2018 Capital Reserve Fund**



**Capital Reserve Fund  
Revenue**

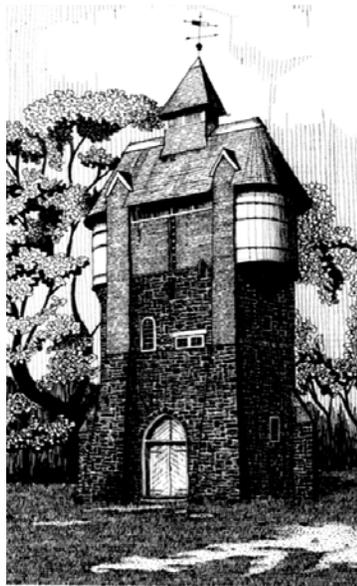
		2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	2018 Proposed Budget	Difference Proposed vs 17 Est	% Change Proposed vs 17 Est
<b>(341) Interest Earnings</b>							
30-341-000	Capital Reserve Investments	6,000	58,260	65,000	30,000	(35,000)	-53.8%
30-341-100	Capital Reserve Cash Acct	5,000	2,240	5,000	5,000	0	0.0%
30-343-000	Realized Gains/Losses		(15,303)				
<b>Subtotal (341) Interest Earnings</b>		<b>11,000</b>	<b>45,198</b>	<b>70,000</b>	<b>35,000</b>	<b>(35,000)</b>	<b>-50.0%</b>
<b>(380) Miscellaneous Revenue</b>							
30-380-000	Reserve Appropriation	0	0	0	661,825	661,825	100.0%
<b>(392) Interfund Transfers</b>							
30-392-018	Transfer from Capital Projects	0	0	0	0	0	0.0%
30-392-030	WEGO OPEB Capital Reserve	180,000	135,000	180,000	0	(180,000)	-100.0%
30-392-031	WEGO Pension Reserve	44,000	0	44,000	0	(44,000)	-100.0%
30-392-080	Wastewater Capital Reserve	360,000	270,000	360,000	360,000	0	0.0%
30-392-300	Transfer from, GF (Capital Rsv)	25,000	0	25,000	25,000	0	0.0%
30-392-400	Transfer from GF- Infrastructure/Windfal	0	0			0	
<b>Subtotal (392) Interfund Transfers</b>		<b>609,000</b>	<b>405,000</b>	<b>609,000</b>	<b>385,000</b>	<b>(224,000)</b>	<b>-36.8%</b>
<b>(393) Proceeds of General Obligation Bond Series 2016</b>							
30-393-100	Public Works Facility Addition	0	0	0	1,500,000	0	0.0%
30-393-200	Oakbourne Bridge Repair	0	0	0	1,000,000	0	0.0%
<b>Subtotal (393) Proceeds of GO Bond</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>0</b>	<b>0.0%</b>
<b>Total Capital Reserve Revenue</b>		<b>620,000</b>	<b>450,198</b>	<b>679,000</b>	<b>3,581,825</b>	<b>2,902,825</b>	<b>427.5%</b>

**Capital Reserve Fund  
Expenditures**

		2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	2018 Proposed Budget	Difference Proposed vs 17 Est	% Change Proposed vs 17 Est
<b>(475) Fiscal Agent Fees</b>							
30-475-100	Fiscal Agent Fees	11,000	12,646	16,866	15,000	(1,866)	-11.1%
<b>(492) Interfund Transfers</b>							
30-492-010	Transfer to General Fund	0			0		
30-492-018	Transfer to Capital Projects/Sewer CIP	722,960	1,113,969	1,113,969	73,000	(1,040,969)	-93.4%
	Transfer to Capital Projects/Sewer Repairs	0	0	0	893,200	893,200	100.0%
	Transfer to Capital Projects/PG PS Design	0	0	0	136,000	136,000	100.0%
	Transfer to Capital Projects/Oakbourne Br	0	0	0	500,000	500,000	100.0%
30-492-018	Transfer to Capital Projects/PW Garage	100,000	390	390	1,500,000	1,499,610	384515.4%
30-492-020	Transfer to Capital Projects/Parks	500,000	35,375	35,375	464,625	429,250	100.0%
<b>Subtotal (492) Interfund Transfers</b>		<b>1,322,960</b>	<b>1,149,734</b>	<b>1,149,734</b>	<b>3,566,825</b>	<b>429,250</b>	<b>210.2%</b>
<b>Total Capital Reserve Expenditures</b>		<b>1,333,960</b>	<b>1,162,381</b>	<b>1,166,600</b>	<b>3,581,825</b>	<b>2,415,225</b>	<b>207.0%</b>
<b>Total CAPITAL RESERVE Revenue</b>		<b>620,000</b>	<b>450,198</b>	<b>679,000</b>	<b>3,581,825</b>	<b>2,902,825</b>	<b>427.5%</b>
<b>Total CAPITAL RESERVE Expense</b>		<b>1,333,960</b>	<b>1,162,381</b>	<b>1,166,600</b>	<b>3,581,825</b>	<b>2,415,225</b>	<b>207.0%</b>
<b>Total CAPITAL RESERVE FUND BALANCE</b>		<b>(713,960)</b>	<b>(712,183)</b>	<b>(487,600)</b>	<b>0</b>		

Westtown Township

**2018 Capital Projects Fund**



**Capital Projects Fund  
Revenue and Expenditures**

	2017 Budget	Yr To Date 09/30/17	Estimate 12/31/17	2018 Proposed Budget	Difference Proposed vs 17 Est	% Change Proposed vs 17 Est
<b>(341) Interest Earnings</b>						
18-341-000 Interest	15	138	235	250	15	6.4%
<b>(343) Miscellaneous Revenue</b>						
18-380-001 Credit Card Rewards	0	15,000	30,000	35,000	5,000	16.7%
<b>(392) Interfund Transfers</b>						
18-392-030 Cap Reserve Transfer/Park Projects/Gov't Bldgs	500,000	8,958	8,958	0	(8,958)	-100.0%
18-392-020 GF Operating Transfers/Carriage House	10,000	0	10,000	10,000	0	0.0%
18-392-020 GF Operating Transfer/Mansion Exterior	20,000	0	20,000	20,000	0	0.0%
18-392-040 CR to CP (Oakbourne Rd Bridge Repl)	0	77	150,000	500,000	350,000	233.3%
18-392-050 CR to CP (PW Garage Addition)	308,764	390,000	390,000	1,500,000	1,110,000	284.6%
Cap Rsv Transfer Pleasant Grove Pump Station	0	0	0	136,000	136,000	100.0%
Cap Rsv Transfer/Collection System Repairs	0	0	0	893,200	893,200	100.0%
18-392-080 Cap Reserve Transfer/Sewer Capital Improvement	722,960	565,155	722,960	73,000	(649,960)	-89.9%
	<b>1,561,724</b>	<b>964,190</b>	<b>1,301,918</b>	<b>3,132,200</b>	<b>1,830,282</b>	<b>140.6%</b>
<b>Total Capital Projects Revenue</b>	<b>1,561,739</b>	<b>979,329</b>	<b>1,332,153</b>	<b>3,167,450</b>	<b>1,835,297</b>	<b>137.8%</b>
<b>(408) Engineering</b>						
18-408-312 Oakbourne Rd Bridge Engineering	0	61,386	77,765	43,125	(34,640)	-44.5%
18-408 Pleasant Grove PS Design Only	0	0	0	100,000	100,000	100.0%
18-408 Collection System Repair Engineering Expenses	635,500	188,131	0	64,200	64,200	100.0%
18-408 Pleasant Grove PS Force Main Realignment	0	0	0	36,000	36,000	100.0%
18-408-600 Public Works Garage - Architect	0	49,397	84,100	0	(84,100)	-100.0%
	<b>635,500</b>	<b>298,914</b>	<b>161,865</b>	<b>243,325</b>	<b>81,460</b>	<b>50.3%</b>
<b>(409) General Government Buildings</b>						
18-409-605 Oakbourne Mansion/Carriage House Restorations	39,441	0	0	95,125	95,125	100.0%
18-409-600 Public Works Facility - Addition	308,764	0	0	1,500,000	1,500,000	100.0%
	<b>348,205</b>	<b>0</b>	<b>0</b>	<b>1,595,125</b>	<b>1,595,125</b>	<b>100.0%</b>
<b>(429) Collection System Capital Improvement Program</b>						
18-429-600 Collection System Repair Capital Construction	87,460	0	0	829,000	829,000	100.0%
	<b>87,460</b>	<b>0</b>	<b>0</b>	<b>829,000</b>	<b>829,000</b>	<b>100.0%</b>
<b>(454) Township Parks</b>						
18-454-000 Special Park Projects	500,000	8,958	8,958	500,000	491,042	5481.6%
18-454-252 Veteran's Memorial	0	0	0	0	0	0.0%
	<b>500,000</b>	<b>8,958</b>	<b>8,958</b>	<b>500,000</b>	<b>491,042</b>	<b>5481.6%</b>
<b>Total Capital Projects Expense</b>	<b>1,571,165</b>	<b>307,872</b>	<b>170,823</b>	<b>3,167,450</b>	<b>2,996,627</b>	<b>1754.2%</b>
<b>Total CAPITAL PROJECTS FUND Revenue</b>	<b>1,561,739</b>	<b>979,329</b>	<b>1,332,153</b>	<b>3,167,450</b>	<b>1,835,297</b>	<b>137.8%</b>
<b>Total CAPITAL PROJECTS FUND Expense</b>	<b>1,571,165</b>	<b>307,872</b>	<b>170,823</b>	<b>3,167,450</b>	<b>2,996,627</b>	<b>1754.2%</b>
<b>Total CAPITAL PROJECTS FUND Fund Balance</b>	<b>(9,426)</b>	<b>671,457</b>	<b>1,161,330</b>	<b>0</b>		