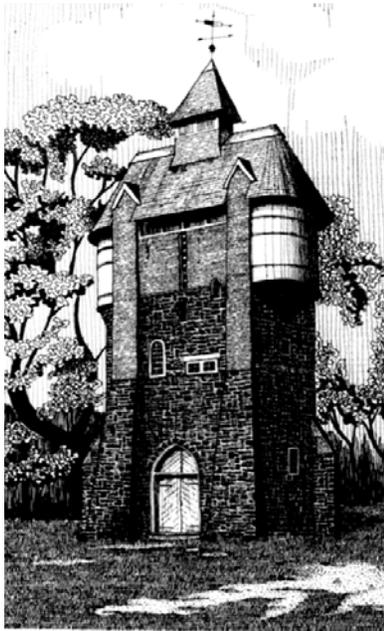


Westtown Township
County of Chester
Commonwealth of Pennsylvania

Fiscal Year 2019
Adopted - December 17th, 2018



Carol De Wolf
Chair

Scott Yaw
Vice Chair

Michael Di Domenico
Police Commissioner



2019 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 \$793,852,100 for the year ending October 31, 2018. 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.

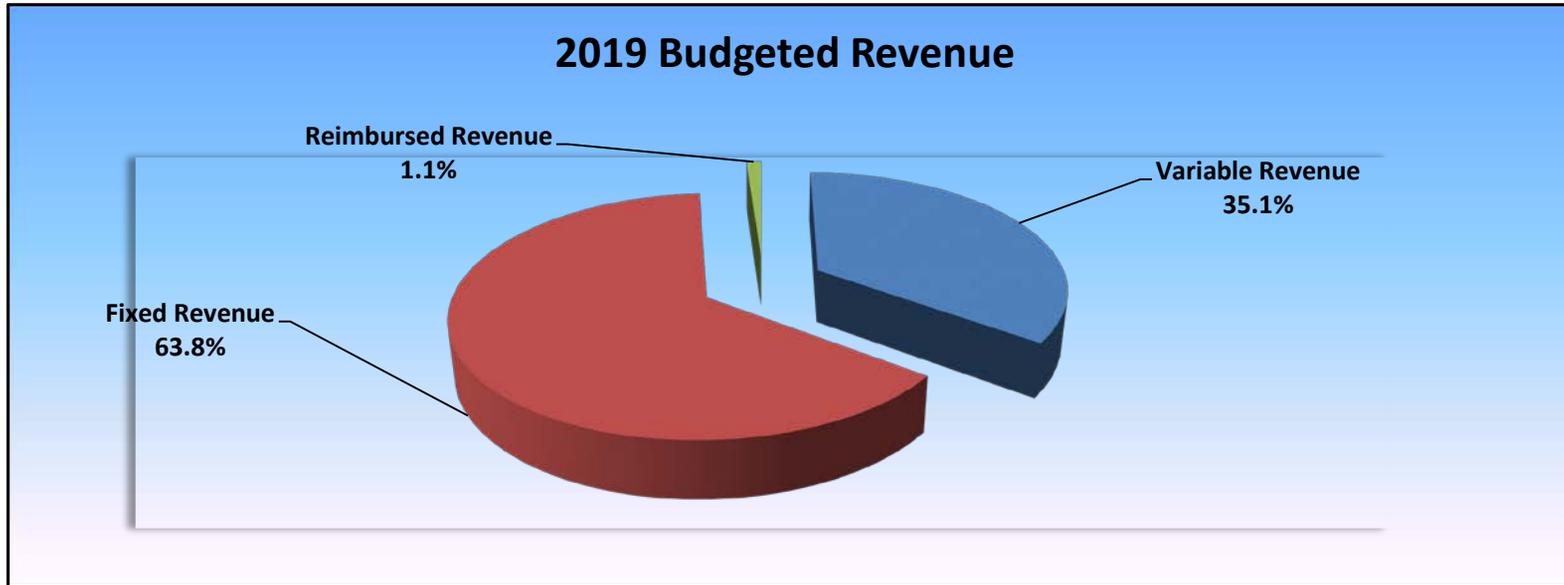
The Municipality staff and officials are dedicated to continuing to closely monitor the fiscal health of the Municipality, and to make the necessary improvements for providing effective services in the most efficient, transparent manner possible.

The 2019 Budget is presented balanced as required by Second Class Township Code.

**Westtown Township
2019 Budget Summary**

	General Fund 01	Refuse Fund 01	Liquid Fuels Fund 35	Sewer Operating Fund 08	Debt Service Fund 23	Capital Reserve Fund 30	Capital Projects Fund 18	Total all Funds
Revenues								
Fund Balance			2,145			8,799,068		
Real Estate Taxes	2,843,482	-	-	-	-	-	-	2,843,482
Act 511 Taxes	3,280,000	-	-	-	-	-	-	3,280,000
Franchise Fees	285,138	-	-	-	-	-	40,000	325,138
Fines	86,000	-	-	-	-	-	-	86,000
Interest,Rents & Royalties	153,445	-	30	700	1,680	65,000	600	221,455
Grants & Inter-Govt Revenues	545,172	20,000	391,275	266,362	126,768	-	-	1,349,577
Fees for Service	23,215	1,121,320	-	2,850,775	-	-	-	3,995,310
Protective Inspection Fees	322,750	-	-	-	-	-	-	322,750
Recreation Program Fees	3,100	-	-	-	-	-	-	3,100
Contribution/Donations/Assess	5,000	-	-	-	-	-	-	5,000
Refunds & Reimbursements	136,750	2,000	-	10,172	-	-	-	148,922
Proceeds of Fixed Asset Sale	5,000	-	-	-	-	-	-	5,000
Reserve Appropriation	213,550	-	-	-	-	-	-	260,000
Interfund Transfers	385,220	-	-	37,800	1,343,480	295,000	2,949,400	5,010,900
Total Revenues	8,287,822	1,143,320	393,450	3,165,809	1,471,928	360,000	2,990,000	17,812,329
Expenditures								
General Government	722,046	24,500	-	195,450	-	-	900,000	1,841,996
Fees for Service	191,000	695,800	-	-	2,000	15,000	-	903,800
Police	3,416,773	-	-	-	-	-	-	3,416,773
Fire & Safety	383,948	-	-	-	-	-	-	383,948
Planning & Zoning	58,000	-	-	-	-	-	-	58,000
Public Works	1,463,350	-	390,000	-	-	-	800,000	2,653,350
Sewer Collection & Treatment	-	-	-	1,042,659	-	-	690,000	1,732,659
Parks & Commissions	260,405	-	-	-	-	-	600,000	860,405
Donations/Library	11,000	-	-	-	-	-	-	11,000
Personnel	1,226,800	-	-	499,900	-	-	-	1,726,700
Refunds of Prior Year	38,500	-	-	-	-	-	-	38,500
Miscellaneous	1,000	-	-	-	-	-	-	1,000
Debt Service	-	-	-	-	1,454,423	-	-	1,454,423
Reserve Appropriation	-	-	-	-	-	260,000	-	260,000
Interfund Transfers	515,000	423,020	-	1,390,000	-	4,084,830	-	6,412,850
Total Expenses	8,287,822	1,143,320	390,000	3,128,009	1,456,423	4,359,830	2,990,000	21,755,404
Fund Balance	-	-	3,450	37,800	15,505	(3,999,830)	-	(3,943,075)

Westtown Township Fiscal Year 2019



2019 Budgeted Revenue

General Fund	\$8,287,822
Refuse Fund	\$1,143,320
Liquid Fuels Fund	\$393,450
Sewer Fund	\$3,128,009
	\$12,952,601

2019 Revenue Categories

Variable Revenue	\$4,546,363
Fixed Revenue	\$8,263,759
Reimbursed Revenue	\$142,479
	\$12,952,601

As seen in this chart, 35.1% of total revenue budgeted for 2019 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.

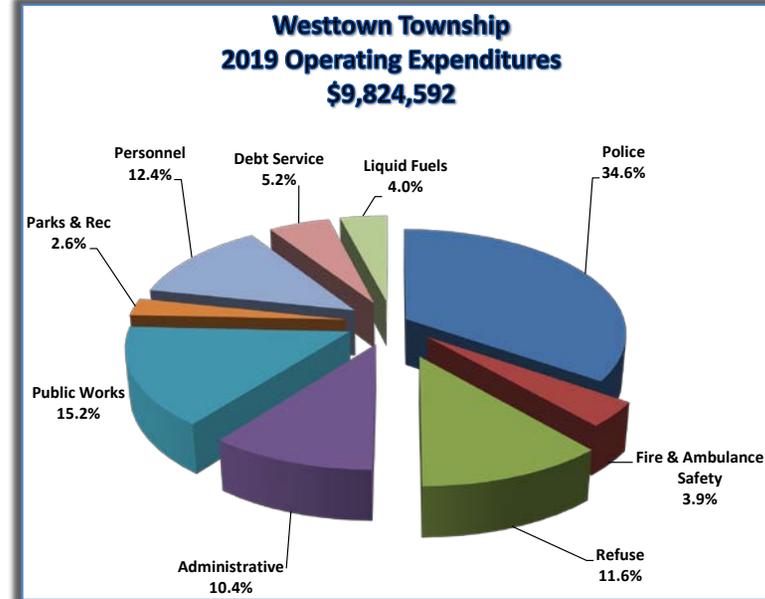
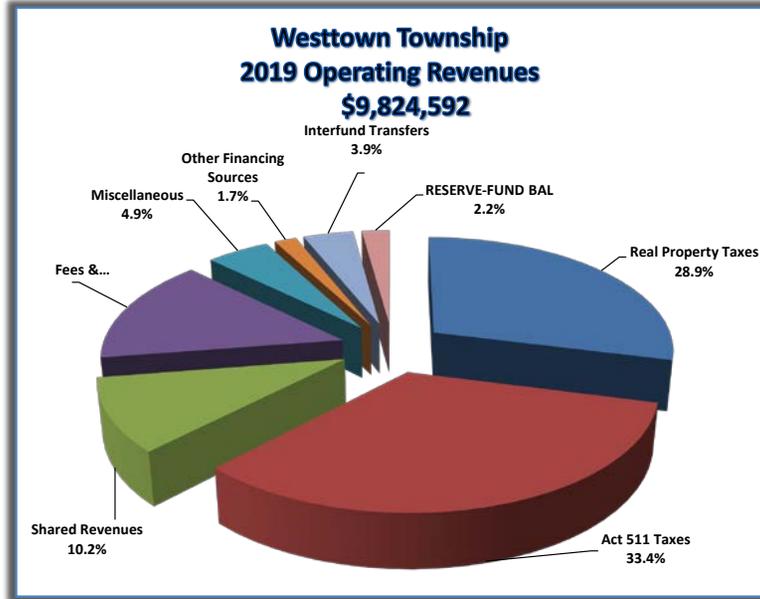
Westtown Township

2019 Operating Budget



General
Refuse
State Highway

**Westtown Township 2019
Revenues and Expenditures
General Fund
Refuse Fund
Liquid Fuels Fund**



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.

Interfund Transfers - Debt Service and Reserves

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, electronic waste, 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

**General Fund
Revenue**

		2018 Budget	Yr To Date 09/30/18	2018 Y/E Projection	% Budget Received	2019 Proposed	\$ Variance 2018-2019	% Variance 2018-2019
(301) Real Property Taxes								
01-301-100	Real Estate Taxes - Current Yr	2,700,000	2,573,684	2,650,000	98.15%	2,778,482	128,482	4.85%
01-301-400	Real Estate Taxes - Delinquent	30,000	16,382	19,500	65.00%	25,000	5,500	28.21%
01-301-600	Real Estate Taxes - Interim	15,000	50,862	58,000	386.67%	40,000	(18,000)	-31.03%
Subtotal (301) Real Property Taxes:		2,745,000	2,640,927	2,727,500	99.36%	2,843,482	115,982	4.25%
(310) Act 511 Taxes								
01-310-100	Real Estate Transfer Tax	355,000	439,445	525,000	147.89%	450,000	(75,000)	-14.29%
01-310-210	Earned Income Tax	2,500,000	2,011,806	2,600,000	104.00%	2,675,000	75,000	2.88%
01-310-410	Local Services Tax	145,000	117,138	152,000	104.83%	155,000	3,000	1.97%
Subtotal (310) Act 511 Taxes:		3,000,000	2,568,389	3,277,000	109.23%	3,280,000	3,000	0.09%
(321) Franchise Fees								
01-321-800	Franchise Fee - Comcast	125,000	125,102	117,225	93.78%	117,630	405	0.35%
01-321-801	Franchise Fee - SBA	-	9,545	13,920	0.00%	17,508	3,588	25.78%
01-321-802	Franchise Fee - Verizon	155,000	73,123	146,500	94.52%	149,000	2,500	1.71%
01-321-803	Franchise Fee - Am Tower	1,000	-	-	0.00%	1,000	1,000	100.00%
Subtotal (321) Franchise Fees:		281,000	207,770	277,645	98.81%	285,138	7,493	2.70%
(331) Fines								
01-331-000	Court-District Magistrate	50,000	49,415	53,400	106.80%	55,000	1,600	3.00%
01-331-100	State Police Fines/Penalties	6,000	3,533	6,533	108.88%	6,500	(33)	-0.51%
01-331-120	Ordinance Violations	2,500	-	500	20.00%	2,500	2,000	400.00%
01-331-125	False Alarm Fines/Residential	2,000	1,327	1,477	73.85%	2,000	523	35.41%
01-331-130	False Alarm Fines/Commercial	20,000	18,550	23,500	117.50%	20,000	(3,500)	-14.89%
Subtotal (331) Fines:		80,500	72,825	85,410	106.10%	86,000	590	0.69%
(341) Interest Earnings								
01-341-000	Interest Earnings	5,000	4,962	6,483	129.66%	6,500	17	0.26%
01-341-700	Interest on Dev Reimbursement	2,500	588	625	25.00%	1,500	875	140.00%
Subtotal (341) Interest Earnings:		7,500	5,550	7,108	94.77%	8,000	892	12.55%

**General Fund
Revenue**

		2018 Budget	Yr To Date 09/30/18	2018 Y/E Projection	% Budget Received	2019 Proposed	\$ Variance 2018-2019	% Variance 2018-2019
(342) Rents and Royalties								
01-342-100	Township Park/Land Fees	5,000	6,285	6,350	127.00%	6,500	150	2.36%
01-342-150	Oakbourne Fields Lease	2,500	1,300	3,800	152.00%	2,500	(1,300)	-34.21%
01-342-200	Township Building - Gatehouse	17,400	13,050	17,400	100.00%	17,400	0	0.00%
01-342-210	Township Building - Caretaker	1,296	1,172	1,596	123.15%	1,596	0	0.00%
01-342-220	Oakbourne Mansion Events	37,500	26,923	34,500	92.00%	40,000	5,500	15.94%
01-342-235	Mansion Table/Chair Rentals	6,000	4,146	5,500	0.00%	6,000	500	9.09%
01-342-240	Tower Lease - Oakbourne	35,312	26,380	35,305	99.98%	36,375	1,070	3.03%
01-342-250	Garage Lease - American Twr	34,052	-	34,052	100.00%	35,074	1,022	3.00%
Subtotal (342) Rents & Royalties:		139,060	79,256	138,503	99.60%	145,445	6,942	5.01%
(354) Capital & Operating Grants								
01-354-100	CC VPP Comprehensive Plan Grant	25,000	-	-	0.00%	25,000	25,000	100.00%
01-354-140	Tyson Park Phase 2 Grant	66,122	33,000	33,000	0.00%	33,122	122	0.37%
01-354-400	Green Light Go Grant/Rt 3 & 352	180,000	-	-	0.00%	180,000	180,000	100.00%
01-354-500	Green Light Go Grant/Joint/Corridor	154,250	-	-	0	154,250	154,250	100.00%
Subtotal (354) State Grants:		425,372	33,000	33,000	7.76%	392,372	359,372	1089.01%
(355) State Shared Revenues								
01-355-010	PURTA Monies	6,450	-	5,944	92.16%	6,300	356	5.98%
01-355-070	Foreign Fire Insurance Monies	90,000	79,088	79,088	87.88%	80,000	912	1.15%
01-355-090	State Aid - Pension	58,000	58,629	58,629	101.08%	60,000	1,371	2.34%
01-355-100	Other State and County Grants	6,500	7,655	7,655	117.77%	6,500	(1,155)	-15.09%
Subtotal (355) State Shared Revenues:		160,950	145,372	151,317	94.01%	152,800	1,483	0.98%
(361) Twp Sales/Charges for Svcs								
01-361-310	Zoning/Subdivision/Dev Fees	500	375	375	0.00%	500	125	33.33%
01-361-330	Board of Supv Hearing Fee/CU	1,200	5,000	5,000	416.67%	2,500	(2,500)	-50.00%
01-361-340	Hearing Fees/ZHB	3,000	4,250	5,100	170.00%	4,250	(850)	-16.67%
01-361-350	ZHB Additional Fees	2,500	1,908	2,500	0.00%	2,500	0	0.00%
01-361-500	Sale of Maps and Publications	50	5	5	10.00%	25	20	400.00%
01-361-552	Sales - Tennis Keys	100	120	120	120.00%	100	(20)	-16.67%
01-361-553	Sales - Parking Permits	150	-	150	100.00%	150	0	0.00%
01-361-555	Miscellaneous Sales	50	17	50	100.00%	50	0	0.00%
01-361-600	Tax Certification Fees	10,000	9,936	12,420	124.20%	13,000	580	4.67%
01-361-601	Tax NSF Fee	125	(25)	105	84.00%	140	35	33.33%
Subtotal (361) Twp Sales/Charges for Svcs:		17,675	21,586	25,825	146.11%	23,215	(2,610)	-10.11%

**General Fund
Revenue**

		2018 Budget	Yr To Date 09/30/18	2018 Y/E Projection	% Budget Received	2019 Proposed	\$ Variance 2018-2019	% Variance 2018-2019
(362) Protective Inspection Fees								
01-362-110	Police Reports-Background Checks	500	825	850	170.00%	850	0	0.00%
01-362-406	Stop Work Order	150	-	150	100.00%	150	0	0.00%
01-362-409	Annual Contractor's Licenses	1,500	900	1,500	100.00%	1,500	0	0.00%
01-362-410	Residential Building Permits	125,000	87,711	115,000	92.00%	115,000	0	0.00%
01-362-420	Commercial Building Permits	65,000	11,878	35,000	53.85%	45,000	10,000	28.57%
01-362-421	Permit Reinspections	600	75	150	25.00%	600	450	300.00%
01-362-422	Electrical Permits	6,000	1,969	3,500	58.33%	6,000	2,500	71.43%
01-362-423	HVAC Permit	4,500	5,000	5,318	118.18%	5,000	(318)	-5.98%
01-362-424	Demolition Permit	-	135	320	0.00%	300	(20)	-6.25%
01-362-425	Solar Building Permit	3,500	2,755	3,500	100.00%	3,500	0	0.00%
01-362-430	Plumbing Permit & Licenses	2,000	184	500	25.00%	2,000	1,500	300.00%
01-362-435	Annual Plumbing License	1,000	780	960	96.00%	1,000	40	4.17%
01-362-450	U&O Permit - Residential Resale	10,500	8,325	10,000	95.24%	12,000	2,000	20.00%
01-362-451	U&O Permit - Reinspection Resale	11,000	5,025	6,750	61.36%	11,000	4,250	62.96%
01-362-452	U&O Permit - Commercial	5,000	393	1,200	24.00%	3,000	1,800	150.00%
01-362-453	Twp U&O Administrative Fee	2,000	1,335	1,850	92.50%	2,500	650	35.14%
01-362-454	Twp Permit Admin Fee	40,000	29,827	38,000	95.00%	40,000	2,000	5.26%
01-362-455	CO/UCC Fees Collected	6,000	4,595	5,700	95.00%	6,000	300	5.26%
01-362-460	Pool Permits	2,500	2,729	2,729	109.16%	3,000	271	9.93%
01-362-461	Shed Permits	1,000	500	600	60.00%	1,000	400	66.67%
01-362-462	Roof Permits	-	276	350	0.00%	650	300	85.71%
01-362-463	Driveway Permits	3,000	2,280	3,000	100.00%	3,000	0	0.00%
01-362-464	Fence Permits	1,000	1,020	1,250	125.00%	1,500	250	20.00%
01-362-465	Deck Permits	4,000	5,620	6,000	150.00%	6,000	0	0.00%
01-362-466	Trailer Permits	-	300	300	0.00%	300	0	0.00%
01-362-470	Sign Permits	2,000	1,667	2,000	100.00%	2,000	0	0.00%
01-362-475	Zoning Permits	1,000	90	140	14.00%	500	360	257.14%
01-362-480	Highway Occupancy Permits	2,500	1,010	1,600	64.00%	2,000	400	25.00%
01-362-481	E&S Permit	5,000	6,840	7,500	150.00%	5,000	(2,500)	-33.33%
01-362-485/486	Solicitor Fee/Mo & Annual	-	1,570	1,570	0.00%	1,640	70	4.46%
01-362-490	Miscellaneous Permits	3,000	150	150	5.00%	2,000	1,850	1233.33%
01-362-500	On-Lot Assessment Fees	35,000	29,007	33,760	96.46%	38,760	5,000	14.81%
Subtotal (362) Protective Insp. Fees:		344,250	214,772	291,197	84.59%	322,750	31,553	10.84%
(367) Recreation Program Fees								
01-367-200	Recreation Program Fees	2,000	792	792	39.60%	2,000	1,208	152.53%
01-367-250	Community Garden Fees	450	805	805	178.89%	450	(355)	-44.10%
01-367-300	Community Garden Annual Dues	650	575	575	88.46%	650	75	13.04%
Subtotal (367) Recreation Program Fees:		3,100	2,172	2,172	70.06%	3,100	928	42.73%
(387) Contribution/Donation/Pvt Source								
01-387-100	Contribution/Donation-Private	3,000	3,350	4,630	0.00%	5,000	370	7.99%
Subtotal (387) Contributions/Etc:		3,000	3,350	4,630	0.00%	5,000	370	7.99%

**General Fund
Revenue**

	2018 Budget	Yr To Date 09/30/18	2018 Y/E Projection	% Budget Received	2019 Proposed	\$ Variance 2018-2019	% Variance 2018-2019
<u>(391) Proceeds of Fixed Asset Sales</u>							
01-391-100 Sale of an Asset	40,000	-	5,500	0.00%	5,000	(500)	-9.09%
01-391-300 Insurance Co Claim Payment	-	14,419	14,419	0.00%	-	0	
Subtotal (391) Proceeds of Fixed Asset Sales:	40,000	14,419	19,919	0.00%	5,000	(14,919)	-74.90%
<u>(392) Interfund Operating Transfers</u>							
01-392-030 Transfer from WEGO OPEB Fund		-	1,214,832	0.00%	-	(1,214,832)	
01-392-364 Transfer from Refuse Fund	436,300	-	436,300	100.00%	385,220	(51,080)	
Subtotal (392) Interfund Transfers	436,300	-	1,214,832	278.44%	385,220	(829,612)	
<u>(395) Refunds & Reimbursements</u>							
01-395-100 Misc Refunds/Reimbursements	1,000	4,027	4,200	420.00%	4,000	(200)	-4.76%
01-395-201 Administrative Fee	2,500	-	2,391	95.64%	2,500	109	4.56%
01-395-210 Reimbursement/Newsletter/AJB	5,400	2,631	5,291	97.98%	5,400	109	2.06%
01-395-220 Reimbursement/AmTower Electric	10,000	4,180	7,250	72.50%	10,000	2,750	37.93%
01-395-230 Reimbursement/Joint Ownership	20,000	2,392	16,900	84.50%	53,000	36,100	213.61%
01-395-235 TelventSateliteSvc-E.Goshen	2,000	1,899	1,899	94.95%	2,000	101	5.32%
01-395-240 Reimburse/WEGO Maint/Diesel	500	774	2,675	535.00%	2,800	125	4.67%
01-395-250 Reimbursed RE Taxes	12,000	11,025	11,025	91.88%	12,000	975	8.84%
01-395-257 Reimbursement - WEGO Bldg Ins.	8,850	8,555	8,555	96.67%	8,850	295	3.45%
01-395-260 Bamboo Removal Reimbursement	2,000	500	800	40.00%	1,200	400	50.00%
01-395-700 Developers Reimbursements	100,000	31,346	36,000	36.00%	35,000	(1,000)	-2.78%
Subtotal (395) Refunds/ Reimbursements	164,250	67,328	96,986	59.05%	136,750	39,764	41.00%
<u>(399) Fund Balance - Reserve Appropriation</u>					213,550		
Total General Fund Revenue:	7,847,957	6,076,717	8,320,043	106.02%	8,287,822	(32,222)	-0.39%

**General Fund
Expenditures**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	% of Budget Used	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(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	3,932	5,000	100.00%	5,000	0	0.00%
01-400-300 IT-Networking BOS	100	-	500	500.00%	600	100	20.00%
01-400-320 IPAD- M.DiDomenico	300	114	145	48.33%	300	155	106.90%
01-400-330 IPAD- C. DeWolf	300	849	900	300.00%	300	(600)	-66.67%
01-400-340 IPAD- S. Yaw	1,300	114	145	11.15%	300	155	106.90%
Subtotal (400) Legislative Body:	16,750	12,322	16,440	98.15%	16,250	(190)	-1.16%
(402) Financial Administration							
01-402-311 Auditing Service	13,800	13,554	13,554	98.22%	13,800	246	1.81%
Subtotal (402) Financial Admin:	13,800	13,554	13,554	98.22%	13,800	246	1.81%
(403) Tax Collection							
01-403-000 Tax Collection	250	197	250	100.00%	250	0	0.00%
01-403-210 Office Supplies-Tax Dept	1,000	-	1,000	100.00%	1,000	0	0.00%
01-403-305 Tax Collection Committee Budget	396	396	396	99.99%	396	0	0.00%
01-403-310 EIT Tax Commission	35,000	26,041	34,722	99.21%	30,000	(4,722)	-13.60%
01-403-315 EIT/LST Advanced Costs	1,600	1,080	1,440	90.00%	1,600	160	11.11%
01-403-320 LST Tax Commission	2,000	1,492	1,990	99.50%	2,500	510	25.63%
01-403-325 Postage -Tax Dept	1,800	1,679	1,679	93.28%	1,800	121	7.21%
01-403-342 Tax Bills Processing/Printing	500	415	415	83.00%	500	85	20.48%
Subtotal for (403) Tax Collection:	42,546	31,300	41,892	98.46%	38,046	(3,846)	-9.18%
(404) Legal Services							
01-404-310 Solicitor	50,000	56,428	88,500	177.00%	50,000	(38,500)	-43.50%
01-404-320 Misc Legal Services	50,000	34	75	0.15%	-	(75)	-100.00%
01-404-400 Legal Fees Due from Developer	5,000	80	80	1.60%	5,000	4,920	6150.00%
01-404-450 Legal Fees - Toll Brothers	15,000	28,008	36,000	240.00%	20,000	(16,000)	-44.44%
01-404-501 Delinquent Legal - On Lot (Portnoff)	100	-	-	0.00%	100	100	100.00%
01-404-600 Legal Fees - On Lot Program	2,000	2,280	2,450	122.50%	2,000	(450)	-18.37%
Subtotal for (404) Legal Services:	122,100	86,830	127,105	104.10%	77,100	(50,005)	-39.34%
(406) General Government Admin							
01-406-000 General Gov Administration	500	563	700	140.00%	1,000	300	42.86%
01-406-050 Drug Testing	700	422	575	82.14%	700	125	21.74%
01-406-210 Office Supplies - Admin	6,000	5,660	7,300	121.67%	7,500	200	2.74%
01-406-230 Office Postage	5,000	2,787	3,300	66.00%	5,000	1,700	51.52%
01-406-240 General Operating Expenses	5,500	4,331	5,350	97.27%	5,800	450	8.41%
01-406-260 Minor Equipment	4,000	216	2,600	65.00%	6,000	3,400	130.77%
01-406-320 Communication/Tele-Wireless	7,700	6,418	7,640	99.22%	8,000	360	4.71%
01-406-325 EE Meal Reimbursement	500	51	300	60.00%	500	200	66.67%
01-406-330 Mileage/Tolls	500	877	1,000	200.00%	1,000	0	0.00%
01-406-335 Admin Vehicle/Repairs	1,500	166	250	0.00%	1,500	1,250	500.00%
01-406-340 Newsletter	20,000	15,513	17,500	87.50%	20,000	2,500	14.29%
01-406-341 Advertising	8,500	3,845	4,700	55.29%	8,500	3,800	80.85%
01-406-342 Printing	200	-	200	100.00%	200	0	0.00%
01-406-370 Equipment Repair/Maintenance	3,000	1,610	2,300	76.67%	3,000	700	30.43%
01-406-380 Equipment Rental	1,700	368	552	32.47%	1,500	948	171.74%
01-406-420 Membership/Dues/Subscriptions	7,000	4,794	5,600	80.00%	7,000	1,400	25.00%
01-406-460 Training & Information	4,000	3,404	3,800	95.00%	4,000	200	5.26%
01-406-510 Honorarium & Gifts	1,000	388	388	38.80%	1,000	612	157.73%
01-406-600 On-Lot Program Office Supplies	500	-	500	100.00%	500	0	0.00%
01-406-602 On-Lot Program Printing	500	628	750	150.00%	500	(250)	-33.33%
01-406-603 On-Lot Program Postage	700	250	375	53.57%	700	325	86.67%
01-406-640 On-Lot Program - Continuing Ed	1,500	30	150	10.00%	50	(100)	-66.67%
Subtotal for (406) General Gov't Admin:	80,500	52,322	65,830	81.78%	83,950	18,120	27.53%

**General Fund
Expenditures**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	% of Budget Used	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(407) IT - Networking Services							
01-407-215 Computer Hardware Svc/Supply	12,000	10,902	12,000	100.00%	12,000	0	0.00%
01-407-218 Square 9 Filing System	2,500	-	-	0.00%	2,500	2,500	100.00%
01-407-220 Enterprise Software Maintenance	15,000	12,332	15,000	100.00%	15,000	0	0.00%
01-407-325 Garage Computer Services	1,000	1,022	1,200	120.00%	1,500	300	25.00%
01-407-330 Garage IPAD	400	128	165	41.25%	400	235	142.42%
01-407-400 Web Site Programming	0	899	1,500	0.00%	1,500	0	0.00%
01-407-480 Internet Fees	6,000	3,759	4,500	75.00%	6,000	1,500	33.33%
01-407-600 On-Lot Computer Hardware/Support	1,500	1,906	2,000	133.33%	2,000	0	0.00%
01-407-610 On-Lot Software Engr Program Maint	1,500	16,464	16,464	1097.60%	5,000	(11,464)	-69.63%
Subtotal for (407) IT - Networking Services	39,900	47,412	52,829	132.40%	45,900	(6,929)	-13.12%
(408) Engineering							
01-408-313 Engineering Services	20,000	20,184	25,000	125.00%	25,000	0	0.00%
01-408-314 Special Engineering Services/MS4	57,000	42,579	53,600	94.04%	40,000	(13,600)	-25.37%
01-408-315 Engineering-Road Program	60,000	31,343	73,150	121.92%	60,000	(13,150)	-17.98%
01-408-316 Inspection Services	5,000	-	-	0.00%	5,000	5,000	100.00%
01-408-316 Inspection Services -N.Street Bridge	0	-	-	0.00%	3,000	3,000	100.00%
01-408-320 Traffic Engineering-GreenLightGo 3&352	5,000	2,188	5,000	100.00%	26,500	21,500	430.00%
01-408-400 Engr Svc Due from Developer	30,000	25,622	28,500	95.00%	30,000	1,500	5.26%
01-408-410 Engr. Insp Svc Due from Dev	50,000	7,948	16,000	32.00%	25,000	9,000	56.25%
01-408-600 On-Lot Management Annual Report	7,500	1,937	3,200	42.67%	4,500	1,300	40.63%
Subtotal for (408) Engineering:	234,500	131,801	204,450	87.19%	219,000	14,550	7.12%
(409) General Government Buildings							
01-409-250 Repairs/ Maintenance Supplies	2,000	1,252	1,700	85.00%	2,000	300	17.65%
01-409-361 Utilities - Admin	11,000	7,873	9,573	87.03%	12,000	2,427	25.35%
01-409-366 Water/Supplies- Admin	700	611	720	102.86%	800	80	11.11%
01-409-370 Repair/Maintenance Svcs	6,000	2,840	4,600	76.67%	6,000	1,400	30.43%
01-409-420 Administration Building Exp	7,500	698	1,200	16.00%	7,500	6,300	525.00%
01-409-430 Township Garage Exp	6,000	3,348	4,600	76.67%	81,200	76,600	1665.22%
01-409-431 PW Garage Utilities	18,500	12,223	15,250	82.43%	18,500	3,250	21.31%
01-409-440 Oakbourne Mansion	25,000	29,908	33,000	132.00%	30,000	(3,000)	-9.09%
01-409-445 Gatehouse at Oakbourne	2,000	915	1,800	90.00%	15,000	13,200	733.33%
01-409-500 Oakbourne Mansion Renovations	0	7,784	8,500	0.00%	10,000	1,500	17.65%
01-409-730 Capital Expense - Admin Bldg	25,000	-	-	0.00%	30,000	30,000	100.00%
01-409-750 Capital Purchase-Minor Equipment	9,000	-	-	0.00%	15,000	15,000	100.00%
Subtotal for (409) General Gov't Bldgs:	112,700	67,452	80,943	71.82%	228,000	147,057	181.68%
(410) Public Safety - Police							
01-410-010 Police Department - Budget	2,798,396	2,210,733	2,798,396	100.00%	3,069,493	271,097	9.69%
01-410-030 Police - Misc Pension Expenses	0	40,239	1,255,071	0.00%	-	(1,255,071)	-100.00%
01-410-200 Police Building Property Insurance	8,900	8,555	8,555	96.12%	8,800	245	2.86%
01-410-610 Police Bldg Capital Reserve Account	8,350	8,350	8,350	100.00%	15,000	6,650	79.64%
01-492-030 Police Pension Reserve Acct	0	135,000	180,000	0.00%	180,000	0	0.00%
01-492-200 Debt Service-Police Building	145,170	108,800	145,170	100.00%	143,480	(1,690)	-1.16%
Subtotal (410) Public Safety - Police:	2,960,816	2,511,676	4,395,542	148.46%	3,416,773	(978,769)	-22.27%

**General Fund
Expenditures**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	% of Budget Used	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(411) Public Safety - Fire							
01-411-360	70,000	56,346	70,000	100.00%	76,000	6,000	8.57%
01-411-370	750	1,252	1,252	166.93%	1,400	148	100.00%
01-411-450	3,000	2,486	2,800	93.33%	3,000	200	7.14%
01-411-525	0	2,000	2,000	0.00%	-	(2,000)	-100.00%
01-411-531	119,650	119,650	119,650	100.00%	108,656	(10,994)	-9.19%
01-411-532	87,924	-	87,924	100.00%	90,152	2,228	2.53%
01-411-533	9,850	12,198	12,198	123.84%	14,000	1,802	14.77%
01-411-535	90,000	-	79,088	87.88%	85,000	5,912	7.47%
Subtotal (411) Public Safety -Fire:	381,174	193,932	374,912	98.36%	378,208	3,296	0.88%
(413) Building & Code Enforcement							
01-413-200	8,000	2,519	3,600	45.00%	5,000	1,400	38.89%
01-413-240	1,000	277	450	45.00%	1,000	550	122.22%
01-413-250	125,000	115,759	128,500	102.80%	130,000	1,500	1.17%
01-413-255	1,000	25	105	10.50%	500	395	100.00%
01-413-400	65,000	24,576	29,500	45.38%	35,000	5,500	18.64%
01-413-451	11,000	9,360	15,000	136.36%	15,000	0	0.00%
01-413-452	5,000	780	2,500	50.00%	3,000	500	20.00%
01-413-900	1,500	927	1,277	85.13%	1,500	223	17.46%
Subtotal (413) Building & Code Enforcement:	217,500	154,222	180,932	83.19%	191,000	10,068	5.56%
(414) Planning and Zoning							
01-414-100	500	-	500	100.00%	1,000	500	100.00%
01-414-240	6,000	2,236	3,500	58.33%	4,000	500	14.29%
01-414-313	0	6,994	7,500	0.00%	5,000	(2,500)	-33.33%
01-414-461	5,000	-	-	0.00%	5,000	5,000	100.00%
01-414-462	6,000	13,143	14,500	241.67%	15,000	500	3.45%
01-414-463	50,000	1,387	-	0.00%	15,000	15,000	100.00%
01-414-464	5,000	15,891	17,500	350.00%	5,000	(12,500)	-71.43%
01-414-465	8,000	4,459	6,500	81.25%	8,000	1,500	23.08%
Subtotal (414) Planning and Zoning:	80,500	44,110	50,000	62.11%	58,000	8,000	16.00%
(415) Emergency Management							
01-415-310	150	-	-	0.00%	150	150	0.00%
01-415-320	150	-	-	0.00%	150	150	0.00%
01-415-330	250	-	-	0.00%	250	250	0.00%
Subtotal (415) Emergency Management:	550	-	-	0.00%	550	550	0.00%

**General Fund
Expenditures**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	% of Budget Used	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(419) Public Safety - Other							
01-419-100 CC SPCA Contract	1,800	1,591	3,231	179.50%	1,690	(1,541)	-47.69%
01-419-150 Animal Acquisition/Call for Service Fee	2,500	1,029	1,500	60.00%	2,000	500	33.33%
01-419-200 SPCA Stray Boarding	1,000	264	550	55.00%	1,000	450	81.82%
01-419-300 PA Criminal Record Check	250	462	500	200.00%	500	0	0.00%
Subtotal (419) Public Safety - Other:	5,550	3,346	5,781	104.16%	5,190	(591)	-10.22%
(430) Public Works Department							
01-430-210 Office Supplies - PW	300	485	500	166.67%	500	0	0.00%
01-430-220 Garage Telephone Svcs	5,000	4,169	4,957	99.14%	5,500	543	10.95%
01-430-240 General Expense - Public Works	1,000	1,478	2,000	200.00%	2,500	500	25.00%
01-430-241 Uniforms - Public Works	2,450	1,687	2,450	100.00%	2,800	350	14.29%
01-430-250 General Supplies - PW	4,000	3,128	3,600	90.00%	4,000	400	11.11%
01-430-251 Hardware Supplies - PW	1,500	634	750	50.00%	1,000	250	33.33%
01-430-260 Tool & Equip Purchases - PW	5,000	2,322	3,600	72.00%	5,000	1,400	38.89%
01-430-300 Vehicle Maintenance -PW	25,000	21,208	25,000	100.00%	25,000	0	0.00%
01-430-330 PW Vehicle Operation - FUEL	8,000	11,188	13,680	171.00%	15,000	1,320	9.65%
01-430-370 Tool & Equipment Repair - PW	700	653	700	100.00%	750	50	7.14%
01-430-371 Tool & Equipment Rental-PW	800	-	800	100.00%	800	0	100.00%
Subtotal (430) Public Works Department:	53,750	46,952	58,037	107.98%	62,850	4,813	8.29%
(432) Winter Maintenance							
01-432-180 Winter Maintenance OT	15,000	9,685	15,000	100.00%	30,000	15,000	100.00%
01-432-200 Snow Removal - Contractors	55,000	30,127	30,127	54.78%	20,000	(10,127)	-33.61%
01-432-250 Snow Removal - Materials	85,000	63,405	75,000	88.24%	80,000	5,000	6.67%
01-432-300 Snow Removal - Misc Exp	2,500	1,324	2,500	100.00%	5,000	2,500	100.00%
Subtotal (432) Winter Maintenance:	157,500	104,541	122,627	77.86%	135,000	12,373	10.09%
(433) Traffic Control							
01-433-301 Street Signs, Lines, Markings	20,000	3,938	24,000	120.00%	23,000	(1,000)	-4.17%
01-433-305 Traffic Signals - Misc Exp	5,000	89	250	5.00%	3,000	2,750	1100.00%
01-433-360 Traffic Signals - Electricity	6,000	3,354	4,200	70.00%	5,000	800	19.05%
01-433-370 Traffic Signals - Repairs	20,000	7,682	13,500	67.50%	20,000	6,500	48.15%
01-433-372 Rt 3 & Rt 352/GreenLightGo Grant	225,000	-	-	0.00%	250,000	250,000	100.00%
01-433-450 Traffic Signals - Contract Svc	3,500	2,448	2,448	69.94%	3,500	1,052	42.97%
01-433-500 Adaptive Traffic Signal Rt 3/GRANT	308,500	-	-	0.00%	308,500	308,500	100.00%
Subtotal (433) Traffic Control:	588,000	17,511	44,398	7.55%	613,000	568,602	1280.69%
(434) Street Lighting							
01-434-360 Street Lights - Electricity	1,550	912	1,245	80.32%	1,550	305	24.50%
Subtotal (434) Street Lighting:	1,550	912	1,245	80.32%	1,550	305	24.50%

**General Fund
Expenditures**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	% of Budget Used	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(436) Storm Sewers and Drains							
01-436-000 Storm Sewers & Drains	3,000	-	-	0.00%	3,000	3,000	100.00%
01-436-400 Televisc Svcs-Storm Drains	1,000	-	-	0.00%	1,000	1,000	100.00%
01-436-450 Drainage	4,000	5,704	6,000	150.00%	6,500	500	8.33%
Subtotal (436) Drainage:	8,000	5,704	6,000	75.00%	10,500	4,500	75.00%
(437) Tools & Machinery							
01-437-370 Tool/Machinery - Maint/Repair	5,000	76	250	5.00%	5,000	4,750	1900.00%
01-437-700 Capital Purchases -67-46 Tractor	40,000	40,644	40,644	101.61%	-	(40,644)	-100.00%
01-437-725 Backhoe Expenses	3,000	3,731	3,731	124.37%	6,000	2,269	60.81%
01-437-737 2019 F-550 Dump 67-18	85,000	-	86,655	101.95%	-	(86,655)	100.00%
01-437-740 2019 International Dump/Plow 67-15	0	-	-	0.00%	32,000	32,000	100.00%
01-437-745 2019 Ford F-350 67-21	0	40,395	40,395	0.00%	-	(40,395)	
01-437-750 Minor Equip Purchase-PW	5,000	-	-	0.00%	5,000	5,000	100.00%
Subtotal (437) Tools & Machinery:	138,000	84,846	171,675	124.40%	48,000	(123,675)	-72.04%
(438) Road & Bridge Maintenance							
01-438-250 Highway Material - Public Work	3,500	1,150	1,500	42.86%	3,500	2,000	133.33%
01-438-251 Road Repair - Public Works	1,500	420	650	43.33%	1,500	850	130.77%
01-438-271 S.New Street Bridge	0	-	-	0.00%	7,000	7,000	100.00%
01-438-380 Rental Equipment - Public Work	500	-	500	100.00%	500	0	0.00%
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	1,050	851	925	88.10%	1,050	125	13.51%
01-438-452 Satellite Subscription Service	3,900	3,798	3,798	97.38%	3,900	102	2.69%
01-438-459 Roadside Maintenance/Bamboo Removal	2,500	-	2,500	100.00%	2,500	0	0.00%
Subtotal (438) Rd & Bridge Maintenance:	17,950	9,419	14,673	81.74%	24,950	10,277	70.04%
(439) Highway Construction							
01-439-100 Street Construction	515,000	-	440,000	85.44%	465,000	25,000	5.68%
01-439-200 Stormwater Repairs	150,000	-	147,351	98.23%	100,000	(47,351)	-32.13%
Subtotal (439) Highway Construction:	665,000	0	587,351	88.32%	565,000	(22,351)	-3.81%
(446) Stormwater Management/MS4 Requirements							
01-446-200 NPDES/MS4 Permit	500	500	500	100.00%	2,500	2,000	400.00%
Subtotal (446) Stormwater Management	500	500	500	0.00%	2,500	2,000	400.00%
(450) Historical Commission							
01-450-000 Historical Commission Expenses	3,500	955	1,200	34.29%	3,500	2,300	191.67%
01-450-100 Legal Fees	7,500	6,141	7,500	100.00%	2,000	(5,500)	-73.33%
01-450-200 Huey Property Acquisition	0	4,000	5,946	0.00%	-	(5,946)	-100.00%
Subtotal (450) Historical Commission	11,000	11,096	14,646	133.15%	5,500	(9,146)	-62.45%
(451) Cultural & Recreation Administration							
01-451-000 Park & Recreation Commission	7,000	3,453	5,600	80.00%	7,000	1,400	25.00%
01-451-100 Westtown Days	10,000	8,649	9,600	0.00%	10,000	400	4.17%
01-451-020 Special Tourism Mktg Initiative	6,500	6,634	6,634	102.06%	6,500	(134)	-2.02%
Subtotal (451) Park & Recreation:	23,500	18,736	21,834	92.91%	23,500	1,666	7.63%

**General Fund
Expenditures**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	% of Budget Used	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019	
(454) Township Parks								
01-454-240	General Park Expense	5,000	635	1,200	24.00%	5,000	3,800	316.67%
01-454-250	Park Supplies	1,500	759	1,390	92.67%	1,500	110	7.91%
01-454-251	Special Park Projects	25,000	3,700	3,700	14.80%	25,000	21,300	100.00%
01-454-252	Veteran's Memorial	100,000	1,073	-	0.00%	-	0	100.00%
01-454-260	Park Tool & Equip Purchase	1,000	377	750	75.00%	1,000	250	33.33%
01-454-370	Park Equip Repair & Operat	2,000	682	1,290	64.50%	2,000	710	55.04%
01-454-380	Equipment Rental	2,800	2,732	3,252	116.14%	3,000	(252)	-7.75%
01-454-450	Parks - Lawn Maintenance	2,500	4,625	4,625	185.00%	5,000	375	8.11%
01-454-500	Park Water Usage	1,500	1,233	1,646	109.73%	1,700	54	3.28%
01-454-600	Community Garden - Shared Cost	650	525	525	80.77%	605	80	15.24%
Subtotal (454) Township Parks:		141,950	16,342	18,378	12.95%	44,805	26,427	143.80%
(456) Libraries								
01-456-000	Libraries	11,000	11,000	11,000	0.00%	11,000	0	0.00%
Subtotal (456) Libraries:		11,000	11,000	11,000	0.00%	11,000	0	0.00%
(461) Conservation of Natural Resources								
01-461-000	Forestry Management	20,000	6,650	20,000	100.00%	20,000	0	0.00%
01-461-330	Tyson Park Special Maintenance	12,500	4,093	7,180	57.44%	11,000	3,820	53.20%
01-461-340	Tyson Park Phase 2 (trail-parking)	132,244	8,725	11,260	0.00%	150,000	138,740	1232.15%
01-461-400	Open Space Preservation Grant Appl	0	-	2,800	0.00%	5,000	2,200	78.57%
Subtotal (461) Conservation of Natural Resources:		164,744	19,468	41,240	25.03%	186,000	144,760	351.02%
(462) Community Develop Housing								
01-462-000	Community Development	600	500	500	0.00%	600	100	20.00%
Subtotal (462) Community Development:		600	500	500	0.00%	600	100	20.00%
(480) Miscellaneous								
01-480-000	Miscellaneous Expenditures	500	418	418	83.60%	500	82	19.62%
01-480-100	Bank Charges	500	427	500	0.00%	500	0	0.00%
Subtotal (480) Miscellaneous:		1,000	845	918	91.80%	1,000	82	8.93%
(484) Workers Compensation Insurance								
01-484-354	Workers Compensation Insurance	45,000	25,553	31,553	70.12%	40,000	8,447	26.77%
Subtotal (484) Workers Comp Insurance:		45,000	25,553	31,553	70.12%	40,000	8,447	26.77%

**General Fund
Expenditures**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	% of Budget Used	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(486) Insurance and Benefits							
01-486-100 General Liability Insurance	29,000	22,282	22,282	76.83%	25,000	2,718	12.20%
01-486-200 Admin Bldg Property Insurance	4,000	3,240	3,240	81.00%	3,500	260	8.02%
01-486-210 PW Garage Property Ins	3,600	3,459	3,459	96.08%	5,500	2,041	59.01%
01-486-220 Mansion/Park Property Ins	9,200	8,974	8,974	97.54%	9,500	526	5.86%
01-486-230 Traffic Signal Property Ins	2,600	2,530	2,530	97.31%	2,700	170	6.72%
01-486-240 Contractor Equip/Debris Remove	1,500	822	822	54.80%	1,500	678	82.48%
01-486-250 Auto Physical Damage Property	5,500	4,242	4,530	82.36%	5,500	970	21.41%
01-486-300 Automobile Liability Insurance	8,000	5,785	6,200	77.50%	8,000	1,800	29.03%
01-486-310 Auto Insurance Claim/Deductible	0	7,044	7,044	0.00%	-	(7,044)	-100.00%
01-486-400 Public Officials Liability	14,500	12,329	12,329	85.03%	14,000	1,671	13.55%
01-486-401 Bonds-Treasurer's/Other	3,500	3,822	3,822	109.20%	4,500	678	17.74%
Subtotal (486) Insurance & Benefits:	81,400	74,529	75,232	92.42%	79,700	4,468	5.94%
(487) Employee Benefits							
01-401-100 General Fund Payroll *****	733,235	560,080	722,000	98.47%	775,000	53,000	7.34%
01-405-400 Office Clerical/Part Time Temp	0	8,625	10,360	0.00%	12,000	1,640	15.83%
01-430-115 Public Works Seasonal Payroll	25,000	9,674	12,500	50.00%	15,000	2,500	20.00%
01-430-180 Public Works Overtime	10,000	1,154	2,500	25.00%	5,000	2,500	100.00%
01-400-1xx Payroll Taxes	60,630	45,473	60,630	100.00%	62,500	1,870	3.08%
01-487-153 Insurance (Life,AD&D,LTD,STD)	15,000	8,883	10,917	72.78%	15,000	4,083	37.40%
01-487-154 Dental Insurance (Empl)	7,600	2,629	4,785	62.96%	5,000	215	4.49%
01-487-155 Vision Reimbursement	7,500	971	1,500	20.00%	7,500	6,000	400.00%
01-487-156 Health/Hospital Insurance	97,000	72,564	95,753	98.71%	110,000	14,247	14.88%
01-487-157 HRA - PrimePay	23,500	11,923	15,000	63.83%	23,500	8,500	56.67%
01-487-158 HCA Plan Fees	1,500	1,019	1,289	85.93%	1,500	211	16.37%
01-487-159 Healthcare Reimbursement	45,000	37,242	50,847	0.00%	25,100	(25,747)	-50.64%
01-487-160 Employer Contribution to Pension	54,000	31,997	44,257	81.96%	50,000	5,743	12.98%
Subtotal (487) Employee Benefits:	1,079,965	792,233	1,032,338	95.59%	1,107,100	74,762	7.24%
(491) Refunds of Prior Year Revenues							
01-491-010 RE Tax Refund	500	3,075	4,100	0.00%	5,000	900	21.95%
01-491-013 Reimbursable Tax Payments	12,000	11,109	11,109	92.58%	12,000	891	8.02%
01-491-090 State Aid-Pension Excess	11,177	25,968	25,968	232.33%	20,000	(5,968)	-22.98%
01-491-100 Miscellaneous Reimbursement	1,000	1,416	1,500	150.00%	1,500	0	0.00%
Subtotal (491) Refunds of Prior Yr Revenues:	24,677	41,568	42,677	172.94%	38,500	(4,177)	-9.79%
(492) Interfund Operating Transfers							
01-492-020 Transfer to Capital Projects	57,985	-	-	0.00%	310,000	310,000	0.00%
01-492-030 Transfer to Capital Reserve/WEGO	Police (410)	-	-	0.00%	-	-	-
01-492-200 Transfer to Debt Svc/WEGO Series 2012	Police (410)	-	-	0.00%	-	-	-
01-492-300 Transfer to Debt Svc /Series 2016	176,000	150,000	180,000	102.27%	180,000	0	0.00%
01-492-400 Transfer to Capital Repl Reserve	90,000	-	90,000	100.00%	25,000	(65,000)	-72.22%
Subtotal (492) Interfund Operating Transfers:	323,985	150,000	270,000	83.34%	515,000	245,000	90.74%
Total General Fund Expenditures	7,847,957	4,782,535	8,177,032	104.19%	8,287,822	110,790	1.35%
Total GENERAL FUND Revenues:	7,847,957	6,076,717	8,320,043	106.02%	8,287,822	(32,222)	-0.39%
Total GENERAL FUND Expenditures:	7,847,957	4,782,535	8,177,032	104.19%	8,287,822	110,790	1.35%
Total GENERAL FUND Balance	0	1,294,182	143,011		0		

**Refuse Fund
Revenue**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	% of Budget Rec'd	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
<u>(355) State Shared Revenues</u>							
1 01-355-020 DER Grant - Recycling	20,000	20,315	20,315	102%	20,000	(315)	-1.55%
Subtotal State Revenue	20,000	20,315	20,315	102%	20,000	(315)	-1.55%
<u>(395) Reimbursements</u>							
1 01-395-205 Hazard Waste Reimburse	2,000	1,230	1,230	62%	2,000	770	62.60%
Subtotal Reimbursements	2,000	1,230	1,230	62%	2,000	770	62.60%
<u>(364) Sanitation/Trash/Recycling Fee</u>							
1 01-364-300 Solid Waste Collection	1,049,000	785,884	1,047,850	100%	1,056,320	8,470	0.81%
1 01-364-500 Delinquent UB Collections	65,000	58,224	63,000	97%	65,000	2,000	3.17%
Subtotal (364) Trash/Recycling:	1,114,000	844,108	1,110,850	100%	1,121,320	10,470	0.94%
Total Refuse Revenue	1,136,000	865,653	1,132,395	100%	1,143,320	10,925	0.96%

**Refuse Fund
Expenditures**

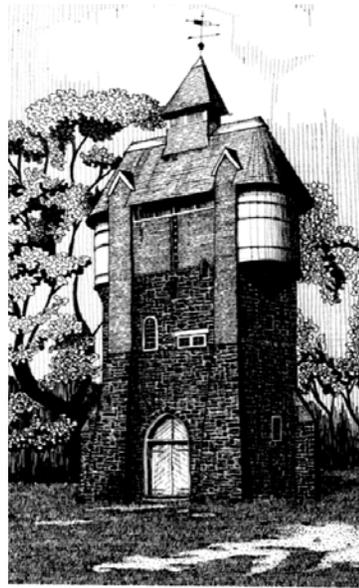
	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	% Budget Used	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(404) Solicitor							
01-404-500 Delinquent Collection Legal Fees	2,500	2,515	3,400	136%	3,500	100	2.94%
Subtotal (404) Solicitor	2,500	2,515	3,400	136%	3,500	100	2.94%
(406) General Government Administration							
01-406-360 Municipay Credit Card Fees	10,000	7,139	9,518	95%	12,500	2,982	31.33%
Subtotal (406) Gen Gov't Admin	10,000	7,139	9,518	95%	12,500	2,982	31.33%
(426) Recycling							
01-426-100 Recycling - Special Projects	3,000	3,705	5,500	183%	8,500	3,000	54.55%
Subtotal (426) Recycling:	3,000	3,705	5,500	183%	8,500	3,000	54.55%
(427) Solid Waste Collect/Disposal							
01-427-100 Solid Waste Collect/Contracted	458,000	458,000	496,167	108.33%	458,000	(38,167)	-7.69%
01-427-120 Solid Waste Tipping Fees	220,000	207,125	227,125	103.24%	230,000	2,875	1.27%
01-427-140 Solid Waste Collection/Gen	700	-	620	88.57%	1,000	380	61.29%
01-427-150 Solid Waste UB & Postage	5,500	6,291	6,291	114.38%	6,800	509	8.09%
Subtotal (427) Solid Waste:	684,200	671,416	730,203	106.72%	695,800	(34,403)	-4.71%
(492) Interfund Operating Transfer							
01-492-000 Transfer to WW Fund/Delinq.Collections	-	-	38,000		37,800	(200)	-0.53%
* 01-492-010 Transfer to General Fund	436,300	-		100.00%	385,220	385,220	
Subtotal (492) Interfund Transfer	436,300	-	38,000		423,020	385,020	1013.21%
Total Solid Waste Collection Expenses	1,136,000	684,775	777,103	68.41%	1,143,320	366,217	47.13%
Total Solid Waste Revenue	1,136,000	865,653	1,132,395	99.68%	1,143,320	10,925	0.96%
Total Solid Waste Expenses	1,136,000	684,775	777,103	68.41%	1,143,320	366,217	47.13%
Total Solid Waste Fund Balance	-	180,879	355,292		-		

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

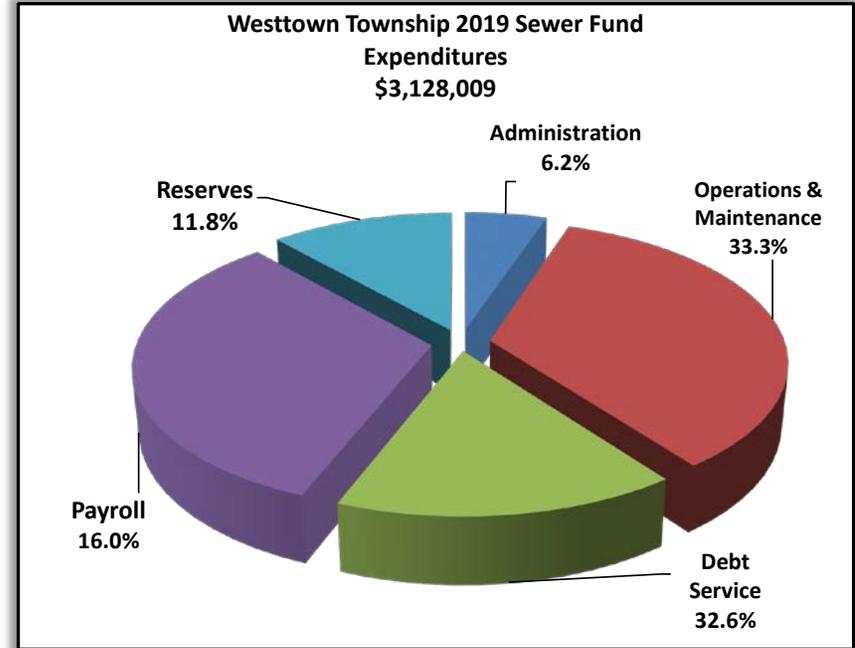
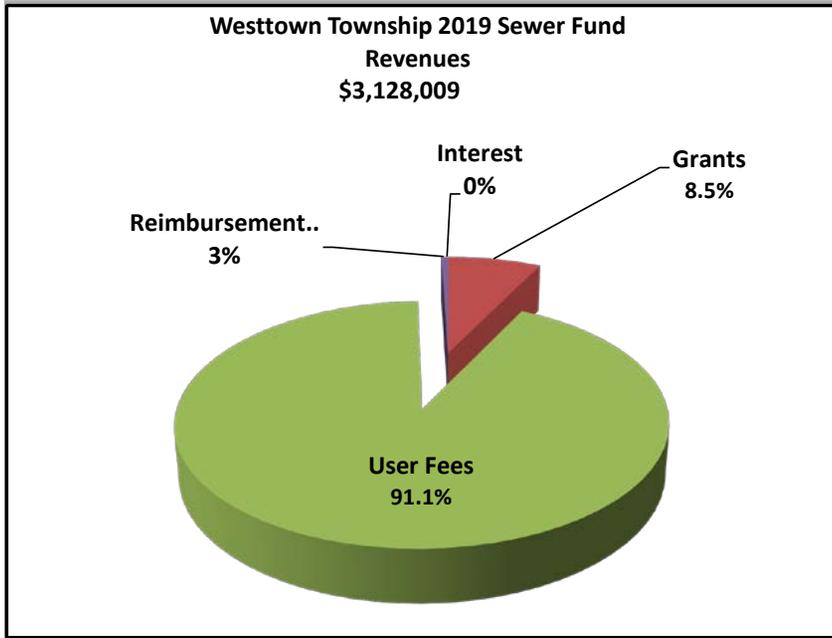
**State Highway Aid Fund
Revenue and Expenditures**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	2019 Proposed Budget	Difference Proposed vs 18 Est	% Change Proposed vs 18 Est
State Highway Aid Fund Revenue						
Fund Balance	39,533		39,533	32,145		
(341) Interest Earnings						
35 01-341-000 Interest Earnings	15	13	14	30	16	114.29%
(355) State Shared Revenues						
35 35-355-050 Liquid Fuels	378,968	385,518	385,518	384,195	(1,323)	-0.34%
35 35-355-050 Turnback Allocation	7,080	7,080	7,080	7,080	0	0.00%
Total Highway Aid Fund Revenue	425,596	392,611	432,145	423,450	(8,695)	-2.01%
State Highway Aid Fund Expenditures						
(439) Highway Construction						
35 35-439-610 Street Construction	400,000	0	400,000	390,000	(10,000)	-2.50%
Subtotal (439) Highway Construction:	400,000	0	400,000	390,000	(10,000)	-2.50%
Total Highway Aid Fund Expenditures:	400,000	0	400,000	390,000	(10,000)	-2.50%
Total HIGHWAY AID FUND Revenue	425,596	392,611	432,145	423,450	(8,695)	-2.01%
Total HIGHWAY AID FUND Expenditures	400,000	0	400,000	390,000	(10,000)	-2.50%
Total HIGHWAY AID FUND Fund Balance	25,596	392,611	32,145	33,450		

Westtown Township
2019 Sewer Fund Budget



Fiscal Year 2019 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 Act 537 Plan Reimbursement

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. 2019 budget appropriation is 11.8%.

**Sewer Fund
Revenue**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	% Budget Rec'd	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(341) Interest Earnings							
08-341-000 Interest Earnings	700	479	650	92.86%	700	50	7.69%
Subtotal (341) Interest Earnings	700	479	650	92.86%	700	50	7.69%
(354) State Capital & Operating Grants							
08-354-100 PA Small Water & Sewer Grant	210,975	0	0	0.00%	210,975	210,975	100.00%
08-395-210 Act 537 Plan Reimbursement (50%)	0	0	0	0.00%	55,387	0	100.00%
Subtotal (354) Grants	210,975	0	0	0.00%	266,362	266,362	100.00%
(364) Sanitation/Sewage Charges							
08-364-110 Sewage Tapping Fee /WCC	43,950	35,157	35,157	79.99%	14,645	(20,512)	-58.3%
08-364-111 Sewage Tapping Fee/ W.Goshen	47,500	9,492	9,492	19.98%	41,134	31,642	333.4%
08-364-115 Sewer Inspection-Residential	2,000	0	2,000	0.00%	2,000	0	0.00%
08-364-120 Sewer User Fees Not Metered	2,625,000	1,810,108	2,495,700	95.07%	2,480,000	(15,700)	-0.63%
08-364-122 Sewer Fees-Club Swim Pool	0	1,992	2,656	0.00%	2,656	0	0.00%
08-364-123 Sewer Fees-Pool Club House	0	1,170	1,560	0.00%	1,640	80	5.13%
08-364-124 Commercial Sewer Fees Metered	0	0	0	0.00%	205,000	205,000	100.00%
08-364-125 Westtown Sch Meter Usage	30,000	21,067	27,772	92.57%	56,000	28,228	101.64%
08-364-130 Admin Fee WT Sch Pump Station	1,200	900	1,200	100.00%	1,200	0	0.00%
08-364-135 Thornbury Twp CC Maint Fee	0	675	900	0.00%	1,500	600	66.67%
08-364-500 Delinquent Sewer Collections	65,000	-	37,800	58.15%	45,000	7,200	19.05%
Subtotal (364) Sanitation	2,814,650	1,880,561	2,614,237	92.88%	2,850,775	236,538	9.05%
(380) Miscellaneous Revenue							
08-380-000 Reserve Appropriation	64,218	0	0	0.00%	0	0	0.00%
Subtotal (390) Misc Revenue	64,218	0	0	0.00%	0	0	0.00%
(395) Refunds & Reimbursements							
08-395-200 Miscellaneous Reimbursement	0	0	0	0.00%	172	172	0.00%
08-395-700 Developers Reimbursements	15,000	33,235	33,235	221.57%	10,000	(23,235)	-69.91%
Subtotal (395) Refunds & Reimbursements:	15,000	33,235	33,235	221.57%	10,172	(23,063)	-69.39%
Total Sewer Revenue	3,105,543	1,914,275	2,648,122	85.27%	3,128,009	479,887	18.12%

**Sewer Fund
Expenditures**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	% Budget Used	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(401) Executive							
08-401-000 WW General Expense	500	70	150	0.00%	500	350	233.33%
08-401-210 WW - Office Supplies	350	0	150	42.86%	350	200	133.33%
08-401-241 WW - Training & Information	3,000	1,293	1,423	47.43%	3,000	1,577	110.82%
08-401-341 WW Advertising	1,000	190	360	36.00%	1,000	640	177.78%
08-401-342 WW Printing	100	0	0	0.00%	100	100	100.00%
Subtotal (401) Executive:	4,950	1,553	2,083	42.08%	4,950	2,867	137.64%
08-404-310 WW Legal - WCC	2,500	705	1,600	64.00%	2,500	900	56.25%
08-404-314 WW Legal - West Goshen	10,000	2,800	4,600	0.00%	10,000	5,400	117.39%
08-404-400 WW Legal - Due From Developer	2,500	0	0	0.00%	0	0	0.00%
08-404-500 WW Delinquent Collection Legal Fees	1,500	2,515	3,415	227.67%	4,000	585	17.13%
Subtotal (404) Legal Services:	16,500	6,020	9,615	58.27%	16,500	6,885	71.61%
(406) General Government Admin							
08-406-100 TMDL Coalition	0	0	7,045	0.00%	10,000	2,955	41.95%
08-406-200 NPDEs Permit	0	500	500	0.00%	500	0	0.00%
08-406-225 Daily Discharge Capacity Fee	700	618	618	88.29%	700	82	13.27%
08-406-500 Chapter 302-WW Opr Cert Fee	300	165	165	55.00%	300	135	81.82%
Subtotal (406) General Govt Admin:	1,000	1,283	8,328	832.75%	11,500	3,172	38.10%
(407) Networking Services							
08-407-215 WW Computer/Svcs/Support	500	0	500	100.00%	500	0	0.00%
Subtotal (407) Networking Services	500	0	500	100.00%	500	0	0.00%
(408) Engineering							
08-408-000 WW Engineering - General	0	1,305	2,010	0.00%	2,000	(10)	-0.50%
08-408-100 Sewer Rate Study	0	17,426	18,210	0.00%	5,000	(13,210)	-72.54%
08-408-150 Tapping Fee Study	8,000	0	0	0.00%	0	0	0.00%
08-408-313 WW Engineering-WCC	25,000	13,725	16,285	65.14%	25,000	8,715	53.52%
08-408-314 WW Engineering - W.Goshen	15,000	14,927	17,941	119.61%	20,000	2,059	11.48%
08-408-315 WW Forcemain Relocation/OakbourneRD Br	0	32,302	33,030	0.00%	40,000	6,970	21.10%
08-408-320 Kirkwood PS (2018= Design) (2019 Const Admin/Insp)	32,884	20,395	32,884	0.00%	40,000	7,116	21.64%
08-408-321 PGPS Reconstruction	0	11,801	0	0.00%	0	0	0.00%
08-408-325 Sewer System Repair Design/Bid	40,874	29,770	37,983	0.00%	0	(37,983)	-100.00%
08-429-345 Chapter 94 Report	5,000	6,374	6,374	127.48%	5,000	(1,374)	-21.56%
08-408-400 WW Engr Due From Developer	10,000	0	0	0.00%	10,000	10,000	100.00%
Subtotal (408) Engineering:	136,758	148,023	164,717	120.44%	147,000	(17,717)	-10.76%

**Sewer Fund
Expenditures**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	% Budget Used	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(429) Wastewater Collection/Treatment							
08-429-240 Administration & Billing - WCC	7,500	6,254	7,500	100.00%	7,500	0	0.00%
08-429-244 WW Supplies - WCC	17,100	10,281	15,900	92.98%	17,000	1,100	6.92%
08-429-245 WW Supplies - Kirkwood Pump Station	600	53	180	30.00%	500	320	177.78%
08-429-246 WW Supplies - Pleasant Gr Pump Station	1,000	232	690	69.00%	1,000	310	44.93%
08-429-247 WW Supplies - Rustin Pump Station	1,000	0	0	0.00%	1,000	1,000	100.00%
08-429-251 WW Supplies - WG	700	0	0	0.00%	0	0	100.00%
08-429-260 WW Tool Purchases	500	0	0	0.00%	500	500	100.00%
08-429-261 WW Tool/Equipment Rental	600	0	0	0.00%	600	600	100.00%
08-429-320 WW Telephone	800	548	652	81.53%	800	148	22.65%
08-429-344 Act 537 Sewage Facilities Plan-Preliminary	0	8,924	10,000	0.00%	77,775	67,775	677.75%
08-429-360 WW Utilities - WCC	64,000	41,672	48,845	76.32%	55,000	6,155	12.60%
08-429-361 Utilities - Pleasant Grv Pump Station	13,000	9,310	11,362	87.40%	13,000	1,638	14.42%
08-429-362 Utilities-Trellis Lane	3,000	2,309	2,759	91.97%	3,000	241	8.74%
08-429-363 Utilities-Sage Lane	1,900	1,283	1,515	79.74%	1,900	385	25.41%
08-429-364 Utilities-Ltl Shiloh Rd	400	254	307	76.75%	400	93	30.29%
08-429-365 Utilities-ArborView Pump Station	3,000	2,300	2,695	89.83%	3,000	305	11.32%
08-429-366 Utilities-Kirkwood Pump Station	3,600	2,870	3,410	94.72%	3,600	190	5.57%
08-429-367 Utilities-Thorne @ Maple	400	230	282	70.50%	400	118	41.84%
08-429-368 Utilities-Rustin PS	4,300	3,405	3,869	89.98%	4,300	431	11.14%
08-429-373 Treatment - WG (Goose Creek)	260,000	215,746	267,745	102.98%	270,000	2,255	0.84%
08-429-374 Equipment Repair - WCC	43,000	25,015	38,000	88.37%	40,000	2,000	5.26%
08-429-375 Equipment Repair - WG	5,000	385	385	7.70%	5,000	4,615	1198.70%
08-429-376 Operation & Maintenance - WCC	100,000	58,067	76,500	76.50%	90,000	13,500	17.65%
08-429-377 Operation & Maintenance - WG	15,000	12,836	14,500	96.67%	15,000	500	3.45%
08-429-378 Op & Maint - Pleasant Grove PS	35,000	18,036	26,000	74.29%	35,000	9,000	34.62%
08-429-379 Op & Maint - Rustin PS	5,000	0	0	0.00%	5,000	5,000	100.00%
08-429-380 Ashbridge Pump Station(WG)	1,500	0	1,500	0.00%	1,500	0	0.00%
08-429-381 Op & Maint - ArborView PS	1,000	3,308	4,000	400.00%	4,000	0	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	18,789	91.65%	20,500	1,711	9.11%
08-429-451 Alarm System Monitoring - WG	12,000	7,539	10,059	83.83%	12,000	1,941	19.30%
08-429-452 Sludge Hauling Contract	35,000	26,698	35,000	100.00%	40,000	5,000	14.29%
08-429-455 Sewer Line Flush/Televise	5,000	0	0	0.00%	5,000	5,000	100.00%
08-429-600 W.Goshen Sewer Capital Costs	125,000	85,987	85,987	0.00%	0	(85,987)	-100.00%
08-429-650 Kirkwood PS Construction - Grant	280,000	0	0	0.00%	304,884	304,884	100.00%
08-429-750 Equipment Purchase - WCC	1,500	0	0	0.00%	1,500	1,500	100.00%
08-429-751 Equipment Purchase - WG	1,000	0	0	0.00%	1,000	1,000	100.00%
Subtotal (429) WW Collection/Treatment:	1,069,900	557,725	688,431	64.35%	1,042,659	354,228	51.45%

**Sewer Fund
Expenditures**

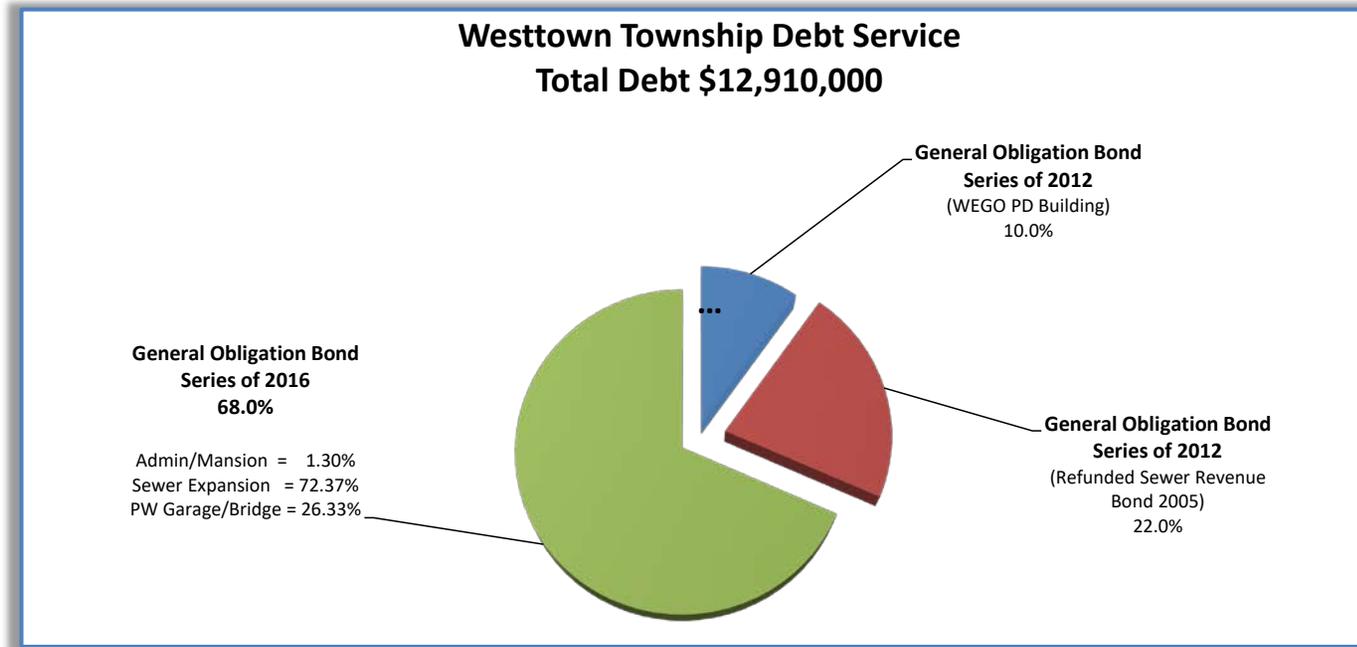
	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	% Budget Used	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(480) Miscellaneous							
08-480-100 Miscellaneous Expenses	150	0	0	0.00%	0	0	100.00%
Subtotal (480) Miscellaneous:	150	0	0	0.00%	0	0	100.00%
(484) Workers Compensation Insurance							
08-484-100 Workers Compensation	15,000	8,518	9,600	64.00%	15,000	5,400	56.25%
Subtotal (484) Workers Compensation Ins:	15,000	8,518	9,600	64.00%	15,000	5,400	56.25%
(486) Insurance and Benefits							
08-486-100 WW General Liability Insurance	22,000	17,508	17,508	79.58%	22,000	4,492	25.66%
08-486-200 WW Property Insurance	6,000	5,542	5,542	92.37%	6,000	458	8.26%
08-486-300 WW Automobile Liability	5,500	3,856	3,856	70.11%	5,500	1,644	42.63%
08-486-400 WW Public Officials Liability	9,000	8,220	8,220	91.33%	9,000	780	9.49%
Subtotal (486) Insurance & Benefits:	42,500	35,125	35,126	82.65%	42,500	7,374	20.99%
(487) Employee Benefits							
08-401-100 WW Admin/Plant Wages	335,303	251,500	335,303	100.00%	340,000	4,697	1.40%
08-400-xxx WW Payroll Taxes	25,276	18,957	25,276	100.00%	27,500	2,224	8.80%
08-487-153 Insurance (Life,AD&D,LTD,STD)	7,200	4,719	7,200	100.00%	7,300	100	1.39%
08-487-154 Dental Insurance (Empl)	2,600	456	1,800	69.23%	2,000	200	11.11%
08-487-155 Vision Reimbursement	2,600	646	2,600	100.00%	2,600	0	0.00%
08-487-156 Health/Hospitalization Insurance	76,140	54,083	76,000	99.82%	78,000	2,000	2.63%
Subtotal (487) Employee Benefits:	449,119	330,360	448,179	99.79%	457,400	9,221	2.06%
(489) Unclassified Expenditures							
08-489-000 Unclassified Expenditures	1,000	0	0	0.00%	0	0	0.00%
08-489-030 Emergency Repair-WW Cap Rsv	0	16,614	16,614	0.00%	0	(16,614)	-100.00%
Subtotal (489) Unclassified Expenditures	1,000	16,614	16,614	0.00%	0	(16,614)	-100.00%
(492) Interfund Operating Transfers							
08-492-100 Transfer to Debt Svc/GO Series 2012	347,335	300,000	360,000	103.65%	360,000	0	0.00%
08-492-180 Transfer To Capital Projects	0	0	0	0.00%	270,000	270,000	0.00%
08-492-200 Transfer to Sewer Capital Reserve	360,000	300,000	360,000	100.00%	100,000	(260,000)	-72.22%
08-492-300 Transfer to Debt Svc/GO Series 2016	660,831	545,000	600,000	90.79%	660,000	60,000	10.00%
Subtotal (492) Interfund Operating Transfers:	1,368,166	1,145,000	1,320,000	96.48%	1,390,000	70,000	5.30%
Total Sewer Fund Expenses	3,105,543	2,250,222	2,703,192	87.04%	3,128,009	424,817	15.72%
Total SEWER FUND Revenues:	3,105,543	1,914,275	2,648,122	85.27%	3,128,009		18.12%
Total SEWER FUND Expenditures:	3,105,543	2,250,222	2,703,192	87.04%	3,128,009		15.72%
Total SEWER FUND Fund Balance	0	(335,946)	(55,071)		0		

Westtown Township

2019 Debt Service Fund



Fiscal Year 2019 Debt Service Budget



	Original Issue	Balance 12/31/2018	Balance 12/31/2019	Avg Coupon 2019 Rate
<u>General Obligation Bond Series of 2012</u>				
Police Building (Refunded GO 2004)				
Westtown Portion	\$1,555,000	\$680,000	\$550,000	1.50%
East Goshen Portion	\$1,360,000	\$595,000	\$480,000	1.50%
Sewer Revenue (Refunded Series 2005)	\$4,475,000	\$2,805,000	\$2,515,000	1.50%
Total Series of 2012:	\$7,390,000	\$4,080,000	\$3,545,000	
<u>General Obligation Bond Series of 2016</u>				
General Fund (Refunded GO 2000)	\$1,038,170	Unrefunded	Unrefunded	3.00%
Sewer Fund (Refunded Sewer Revenue 2006)	\$125,000	\$115,000	\$105,000	3.00%
General Fund (Mansion Roof/Tower)	\$5,896,830	\$6,390,000	\$5,875,000	3.00%
General Fund New Capital (PW Garage/Oak. Bridge)	\$2,535,000	\$2,325,000	\$2,220,000	
Total Series of 2016:	\$9,595,000	\$8,830,000	\$8,200,000	
Total Debt:	\$16,985,000	\$12,910,000	\$11,745,000	

Westtown Township 2019 Debt Service Schedule

Issue/Loan	Rate	Original Amount of Issue	Outstanding Balance 12/31/18	Principal Paid During 2019	Interest Paid During 2019	Principal Outstanding 12/31/2019	2019 Sinking Fund Monthly	Source of Funds
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General Obligation Bonds

GO Series 2016		2018						
			Unrefunded	Unrefunded	Unrefunded	Unrefunded		
Refund Series 2011 (Admin Bldg-2000)	Coupon	1,038,170	2011	2011	2011	2011	0	
Refunded Series 2011 (Mansion Roof)	3.00%	125,000	115,000	10,000	2,538	105,000	1,045	General Fund
Refunded Series 2011 Sewer (NGCA 2000/SewerExp2006)		5,896,830	6,390,000	515,000	140,681	5,875,000	54,640	Sewer Fund
New Capital Projects (PW Garage/Oak. Bridge)		2,535,000	2,325,000	105,000	57,256	2,220,000	13,521	General Fund
Total		9,595,000	8,830,000	630,000	200,475	8,200,000	69,206	
GO Series 2012		2018						
Refund GO 2004 Westtown	Coupon	1,555,000	680,000	130,000	13,480	550,000	11,957	General Fund
Refund GO 2004 East Goshen	1.50%	1,360,000	595,000	115,000	11,773	480,000	10,564	East Goshen
Refund SewerRev Series 2005		4,475,000	2,805,000	290,000	63,695	2,515,000	29,475	Sewer Fund
Total		7,390,000	4,080,000	535,000	88,948	3,545,000	51,996	

Total Debt	16,985,000	12,910,000	1,165,000	289,422	11,745,000
East Goshen		<u>(595,000)</u>			<u>(480,000)</u> East Goshen
		12,315,000			11,265,000

Transfer to WEGO Tru

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
2018	-1,214,832
2019	180,000
Balance	\$480,168

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 2017	-722,960
2018	360,000
CIP Withdraw 2018	
2019	360,000
Balance	3,037,040

**Debt Service Fund
Revenue**

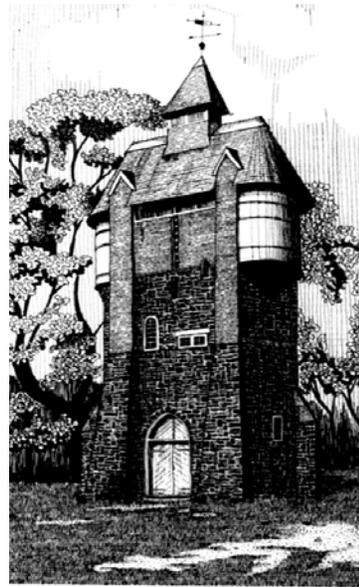
	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(341) Interest Earnings						
23-341-100 Series 2012 (2004 WEGO)	80	57	80	80	0	0.00%
23-341-200 Series 2012 (2005 Sewer)	900	712	890	900	10	1.12%
23-341-300 Series 2016 (2006 Sewer Expansion)	400	518	645	700	55	8.53%
Subtotal (341) Interest Earnings	1,380	1,286	1,615	1,680	65	4.02%
(360) Debt Service Revenue						
23-360-000 E.Goshen-WEGO Debt Svc Pymt	128,268	85,512	128,268	126,768	(1,500)	-1.17%
Subtotal (360) Debt Svc Revenue	128,268	85,512	128,268	126,768	(1,500)	-1.17%
(392) Interfund Transfers						
23-392-010 General Fund GO12 (2004 WEGO)	145,170	108,800	145,100	144,000	(1,100)	-0.76%
23-392-080 Sewer Fund GO12 (2005 Sewer)	347,335	270,000	360,000	354,000	(6,000)	-1.67%
23-392-030 General Fund GO16 (Series 2006-Admin)	176,000	180,000	240,000	175,200	(64,800)	-27.00%
23-392-090 Sewer Fund GO16 (2006 Sewer Exp)	660,831	490,000	655,000	654,000	(1,000)	-0.15%
23-392-100 Series of GO16 Supplemental	564		0	775	775	
Subtotal (492) Interfund Transfers	1,329,900	1,048,800	1,400,100	1,327,975	(72,125)	-5.15%
Total Debt Service Revenue	1,459,548	1,135,598	1,529,983	1,456,423	(73,560)	-4.81%

**Debt Service Fund
Expenditures**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	2019 Proposed Budget	\$ Variance 2018-2019	% Variance 2018-2019
(471) Debt Principal						
23-471-300 GO Bond 2016 Principal	630,000	0	630,000	630,000	0	0.00%
23-471-500 GO Bond 2012 Principal	525,000	0	525,000	535,000	10,000	1.90%
Subtotal (471) Debt Principal	1,155,000	0	1,155,000	1,165,000	10,000	0.87%
(472) Debt Interest						
23-472-300 GO Bond 2011 Interest	0	0	0	0	0	
23-472-600 GO Bond 2016 Interest	206,775	103,377	206,775	200,475	(6,300)	-3.05%
23-472-500 GO Bond 2012 Interest	95,773	47,863	95,773	88,948	(6,825)	-7.13%
Subtotal (472) Debt Interest	302,548	151,240	302,548	289,423	(13,125)	-4.34%
(475) Miscellaneous/Fiscal Agent Fees						
23-475-200 Fiscal Agent Fees GO 2012	1,000	500	500	1,000	500	100.00%
23-475-300 Fiscal Agent Fees GO 2016	1,000	1,500	1,500	1,000	0	-33.33%
23-480-100 Bank Charges	0	0	0	0	0	0.00%
Subtotal Miscellaneous	2,000	2,000	2,000	2,000	0	0.00%
(492) Interfund Operating Transfers						
23-492-010 Transfer to General Fund	0	0				
Subtotal Interfund Transfers	0	0	0	0		
Total Debt Svc Expenditures	1,459,548	153,240	1,459,548	1,456,423	(3,125)	-0.21%
Total DEBT SERVICE FUND Revenues	1,459,548	1,135,598	1,529,983	1,456,423	(73,560)	-0.21%
Total DEBT SERVICE FUND Expenditures	1,459,548	153,240	1,459,548	1,456,423	(3,125)	-0.21%
Total DEBT SERVICE FUND Fund Balance	0	982,358	70,435	0		

Westtown Township

2019 Capital Reserve Fund



**Capital Reserve Fund
Revenue**

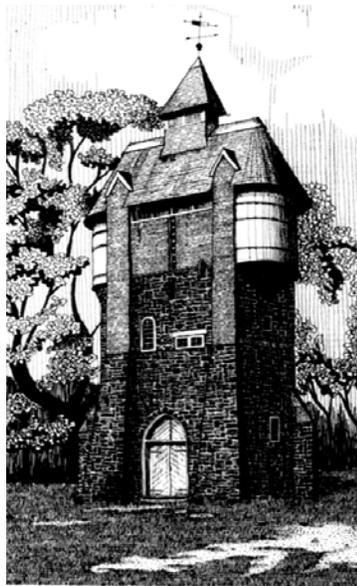
		2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	2019 Proposed Budget	Difference Proposed vs 18 Est	% Change Proposed vs 18 Est
Fund Balance					6,069,238		
(341) Interest Earnings							
30-341-000	Capital Reserve Investments	30,000	51,689	88,855	60,000	(28,855)	-32.5%
30-341-100	Capital Reserve Cash Acct	5,000	2,382	3,611	5,000	1,389	38.5%
30-343-000	Realized Gains/Losses		(3,689)	(3,788)			
Subtotal (341) Interest Earnings		35,000	50,382	88,678	65,000	(23,678)	-26.7%
(380) Miscellaneous Revenue							
30-380-000	Reserve Appropriation	661,825	0	0	0	0	0.0%
(392) Interfund Transfers							
30-392-018	Transfer from Capital Projects	0	0	0	0	0	0.0%
30-392-030	WEGO OPEB Capital Reserve	0	135,000	180,000	0	(180,000)	-100.0%
30-392-031	WEGO Pension Reserve	0	0	0	180,000	180,000	0.0%
30-392-080	Wastewater Capital Reserve	360,000	270,000	360,000	90,000	(270,000)	-75.0%
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/Windfall	0	0	0	0	0	
Subtotal (392) Interfund Transfers		385,000	405,000	565,000	295,000	(270,000)	-47.8%
(393) Proceeds of General Obligation Bond Series 2016							
30-393-100	Public Works Facility Addition	1,500,000	0	0	0	0	0.0%
30-393-200	Oakbourne Bridge Repair	1,000,000	0	0	0	0	0.0%
Subtotal (393) Proceeds of GO Bond		2,500,000	0	0	0	0	0.0%
Total Capital Reserve Revenue		3,581,825	455,382	653,678	6,429,238	5,775,560	

**Capital Reserve Fund
Expenditures**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	2019 Proposed Budget	Difference Proposed vs 18 Est	% Change Proposed vs 18 Est
Fund Balance				6,069,238		
(475) Fiscal Agent Fees						
30-475-100 Fiscal Agent Fees	15,000	11,641	15,000	15,000	0	0.0%
(492) Interfund Transfers						
30-492-010 Transfer to General Fund/Police OPEB	0		1,214,830			
30-492-018 Transfer to Capital Projects/Sewer CIP	73,000	0	0	500,000	500,000	100.0%
Transfer to Capital Projects/Sewer Repairs	893,200	0	0	570,000	570,000	100.0%
Transfer to Capital Projects/PG PS Design	136,000	0	0	0	0	100.0%
Transfer to Capital Projects/Oakbourne Br	500,000		0	800,000	800,000	100.0%
30-492-018 Transfer to Capital Projects/PW Garage	1,500,000	1,500,000	1,500,000	500,000	(1,000,000)	-66.7%
30-492-020 Transfer to Capital Projects/Parks	464,625	0	0	500,000	500,000	100.0%
Subtotal (492) Interfund Transfers	3,566,825	1,500,000	2,714,830	2,870,000	500,000	5.7%
Total Capital Reserve Expenditures	3,581,825	1,511,641	2,729,830	2,885,000	155,170	5.7%
Total CAPITAL RESERVE Revenue	3,581,825	455,382	653,678	6,429,238	5,775,560	883.5%
Total CAPITAL RESERVE Expense	3,581,825	1,511,641	2,729,830	2,885,000	155,170	5.7%
Total CAPITAL RESERVE FUND BALANCE	0	(1,056,259)	(2,076,152)	3,544,238		

Westtown Township

2019 Capital Projects Fund



**Capital Projects Fund
Revenue and Expenditures**

	2018 Budget	Yr To Date 09/30/18	Estimate 12/31/18	2019 Proposed Budget	Difference Proposed vs 18 Est	% Change Proposed vs 18 Est
(341) Interest Earnings						
18-341-000 Interest	250	292	600	600	0	0.0%
(343) Miscellaneous Revenue						
18-380-001 Credit Card Rewards	35,000	25,000	35,000	40,000	5,000	14.3%
(392) Interfund Transfers						
18-392-030 Cap Reserve Transfer/Park Projects/Gov't Bldgs	434,625	0	0	500,000	500,000	100.0%
18-392-020 GF Operating Transfers/Veterans Memorial	10,000	0	0	100,000	100,000	100.0%
18-392-020 GF Operating Transfer/Mansion Exterior	20,000	0	0	210,000	210,000	100.0%
18-392-040 CR to CP (Oakbourne Rd Bridge Repl)	500,000	500,000	0	800,000	800,000	100.0%
18-392-050 CR to CP (PW Garage Addition)	1,500,000	1,000,000	150,000	500,000	350,000	233.3%
18-392-080 Cap Rsv Transfer Pleasant Grove Pump Station	136,000	0	0	0	0	100.0%
18-392-080 Cap Rsv Transfer/Collection System Repairs	893,200	0	0	839,400	839,400	100.0%
18-392-080 Cap Reserve Transfer/Sewer Capital Improvement	73,000	0	0	0	0	0.0%
	3,566,825	1,500,000	150,000	2,949,400	2,799,400	100.0%
Total Capital Projects Revenue	3,602,075	1,525,292	185,600	2,990,000	2,804,400	1511.0%
(408) Engineering						
18-408-xxx Oakbourne Rd Bridge/Design Engineering	0	0	0	20,000		
18-408-312 Oakbourne Rd Bridge/Construction Engr	43,125	17,076	24,000	80,000	80,000	233.3%
18-408-400 Pleasant Grove PS/Design Only	100,000	0	0	0	0	100.0%
18-408-450 Collection System Repair/Construction Engr	64,200	9,220	15,000	70,000	55,000	366.7%
18-408-500 PGPS Force Main Realignment/Construction Engr	36,000	0	0	0	0	100.0%
18-429-xxx Oakbourne Rd Bridge Force Main/Construction Engr	0	0	0	40,000		
18-408-600 Public Works Garage - Architect	0	4,200	7,500	0	(7,500)	0.0%
	243,325	30,496	46,500	190,000	143,500	100.0%
(409) General Government Buildings						
18-409-500 General Gov't Buildings & Plant	399,375	0	0	0	0	100.0%
18-409-605 Oakbourne Mansion/Carriage House Restorations	130,375	3,500	10,900	210,000	199,100	1826.6%
18-409-600 Public Works Facility - Addition	1,500,000	1,175,300	2,000,435	500,000	(1,500,435)	-75.0%
	2,029,750	1,178,800	2,011,335	710,000	(1,301,335)	100.0%
(429) Collection System Capital Improvement Program						
18-429-300 CIP - Televiser Sewer Lines	0	82,517	85,000	0	(85,000)	-100.0%
18-429-600 Collection System Repair Capital Construction	829,000	0	0	500,000	500,000	0.0%
18-429-605 Oakbourne Rd Bridge Force Main Construction	0	0	0	190,000	190,000	0.0%
	829,000	0	0	690,000	690,000	
(438) Maintenance/Repairs - Roads & Bridges						
18-438-305 Oakbourne Rd Bridge Construction	0	0	0	800,000	800,000	100.0%
	0	0	0	800,000	800,000	100.0%
(454) Township Parks						
18-454-000 Special Park Projects	500,000	0	0	500,000	500,000	100.0%
18-454-252 Veteran's Memorial	0	0	0	100,000	100,000	100.0%
	500,000	0	0	600,000	600,000	100.0%
Total Capital Projects Expense	3,602,075	1,209,296	2,057,835	2,990,000	932,165	100.0%
Total CAPITAL PROJECTS FUND Revenue	3,602,075	1,525,292	185,600	2,990,000	2,804,400	1511.0%
Total CAPITAL PROJECTS FUND Expense	3,602,075	1,209,296	2,057,835	2,990,000	932,165	100.0%
Total CAPITAL PROJECTS FUND Fund Balance	0	315,997	(1,872,235)	0		