



Board of Supervisors of Willistown Township
Chester County

688 Sugartown Road Malvern, PA 19355
(610) 647-5300 Fax (610) 647-8156

Memorandum

To: Board of Supervisors
From: David R. Burman, Township Manager
Date: December 14, 2018
Subject: 2019 Budget Proposal - UPDATED

As you know, the 2019 Budget Proposal for Willistown Township has been available for public inspection, both in the Township offices and at www.willistown.pa.us, since November 27, 2018.

In recent days, it has become clear that the anticipated sale of the Valley Creek Trunk Sewer reflected in the 2019 Budget Proposal would occur in 2018, rather than 2019. See pages 93-94 of the originally published [2019 Proposed Budget](#) for additional information. Because the sale is now anticipated to close in 2018, changes to the 2019 Budget Proposal are warranted.

The attached consolidated budget proposal reflects the Major Categories of Revenues and Expenditures, as updated. Specifically, transactions related to the sale of the Valley Creek Trunk Sewer will result in revenue to the Valley Forge Sewer Fund in 2018, rather than 2019. Likewise, the interfund transfer from the Valley Forge Sewer Fund to the Operating Reserve Account of the General Fund (to repay an interfund loan) will occur in 2018, rather than 2019. Finally, the 2019 Proposed Budget has been updated to reflect a new cost structure for the operation of the Valley Creek Trunk Sewer.

Pursuant to the Pennsylvania Second Class Township Code, the estimated revenues and expenditures in the proposed budget may be increased no more than ten percent in the aggregate or more than twenty-five percent in any major category. The Second Class Township Code is silent with regard to decreases in proposed revenues and expenditures. Given that the aforementioned changes will result in a net decrease to both revenues and expenditures, the Board may consider adoption of the revised budget on December 17th, as planned and advertised.

Willistown Township
2019 Operating and Capital Budget Proposal - UPDATED
All Funds Available For Appropriation

Category	Governmental Funds for General Appropriation								
	General Fund			Operating Reserve Fund			Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
REVENUES:									
Taxes									
Real Estate	\$345,000	\$343,388	\$346,000	-	-	-	-	-	-
Real Estate Transfer	\$600,000	\$772,427	\$650,000	-	-	-	-	-	-
Earned Income	\$5,975,000	\$6,252,725	\$6,200,000	-	-	-	-	-	-
Local Services	\$250,000	\$290,590	\$270,000	-	-	-	-	-	-
	\$7,170,000	\$7,659,129	\$7,466,000	-	-	-	-	-	-
Licenses & Permits									
Cable TV Franchise Fees	\$300,000	\$301,855	\$300,000	-	-	-	-	-	-
	\$300,000	\$301,855	\$300,000	-	-	-	-	-	-
Fines & Forfeits									
Fines and Forfeits	\$18,000	\$28,490	\$23,000	-	-	-	-	-	-
	\$18,000	\$28,490	\$23,000	-	-	-	-	-	-
Interest, Rents & Royalties									
Interest	\$15,000	\$48,682	\$44,000	-	\$11,760	-	-	\$10,721	-
Rents and Royalties	\$1,200	\$1,700	\$1,800	-	-	-	-	-	-
	\$16,200	\$50,382	\$45,800	-	\$11,760	-	-	\$10,721	-
State Funding									
Recycling - Act 101	\$25,000	\$18,447	\$20,000	-	-	-	-	-	-
Other Shared Revenue	\$450	\$450	\$450	-	-	-	-	-	-
Public Utility Realty Tax (PURTA)	\$8,448	\$8,450	\$8,450	-	-	-	-	-	-
Motor Vehicle Fuel Tax	-	-	-	-	-	-	-	-	-
Alcoholic Beverage Tax	\$1,200	-	\$1,200	-	-	-	-	-	-
Pension Aid	\$185,000	\$196,744	\$195,000	-	-	-	-	-	-
Foreign Fire Insurance	\$130,000	\$118,776	\$118,000	-	-	-	-	-	-
	\$350,098	\$342,867	\$343,100	-	-	-	-	-	-
Local Government									
Shared Services - Bartram Bridge	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Charges for Services									
General Government	\$74,700	\$82,128	\$65,864	-	-	-	-	-	-
Public Safety	\$473,700	\$516,109	\$473,100	-	-	-	-	-	-
Other Charges - Highways & Streets	\$20,000	\$20,000	\$20,000	-	-	-	-	-	-
Other Charges - Sanitation	-	-	-	-	-	-	-	-	-
Wastewater / Sewage	-	-	-	-	-	-	-	-	-
Culture and Recreation	\$15,000	\$11,473	\$10,000	-	-	-	-	-	-
	\$583,400	\$629,710	\$568,964	-	-	-	-	-	-

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	General Fund			Operating Reserve Fund			Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
Other Financing Sources									
Interfund - OPEB Trust Fund	\$136,577	\$104,666	\$75,497	-	-	-	-	-	-
Interfund - Sewer Bond Funds	-	-	-	-	-	-	-	-	-
Sale of Valley Creek Trunk Sewer	-	-	-	-	\$541,344	-	-	-	-
Interfund Transfer - Loan Repayment	-	-	-	-	-	-	-	-	-
Interfund Transfer - Bartram Bridge	-	-	-	-	-	-	-	-	-
	\$136,577	\$104,666	\$75,497	-	\$541,344	-	-	-	-
Unclassified Operating Revenue									
Unclassified Operating Revenue	\$5,150	\$131,747	\$7,205	-	-	-	-	-	-
	\$5,150	\$131,747	\$7,205	-	-	-	-	-	-
TOTAL REVENUES	\$8,579,425	\$9,248,846	\$8,829,566	-	\$553,104	-	-	\$10,721	-
EXPENDITURES:									
General Government									
Governing Body	\$7,000	\$16,724	\$24,742	-	-	-	-	-	-
Finance and Administration	\$889,124	\$839,743	\$779,068	-	-	-	\$25,000	\$27,384	\$25,000
Tax Collection	\$103,038	\$81,360	\$102,272	-	-	-	-	-	-
IT Networking / Data Processing	\$70,484	\$64,595	\$60,650	-	-	-	\$130,000	\$130,000	\$25,000
	\$1,069,645	\$1,002,422	\$966,733	-	-	-	\$155,000	\$157,384	\$50,000
Public Safety									
Police	\$4,987,064	\$4,881,937	\$5,085,231	-	-	-	\$255,000	\$232,505	\$146,000
Fire	\$507,180	\$493,830	\$531,000	-	-	-	-	-	-
UCC / Code Enforcement	\$279,094	\$257,203	\$351,718	-	-	-	-	-	-
Planning & Zoning	\$376,134	\$265,326	\$405,113	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-	-
	\$6,149,471	\$5,898,295	\$6,373,062	-	-	-	\$255,000	\$232,505	\$146,000
Sanitation									
Recycling	\$30,000	\$29,526	\$30,000	-	-	-	-	-	-
Wastewater / Sewage	-	-	-	-	-	-	-	-	-
	\$30,000	\$29,526	\$30,000	-	-	-	-	-	-
Highways & Streets									
General Services	\$751,572	\$752,920	\$770,808	-	-	-	\$50,000	-	\$407,300
Snow and Ice Removal	\$21,700	\$48,452	\$21,850	-	-	-	-	-	-
Traffic Signals, Signs	\$38,000	\$53,051	\$42,000	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Repairs of Tools & Machinery	\$29,500	\$29,476	\$29,000	-	-	-	-	-	-
Maintenance / Repairs, Highways & Bridges	\$113,000	\$98,890	\$113,000	-	-	-	-	-	-
	\$953,772	\$982,788	\$976,658	-	-	-	\$50,000	-	\$407,300
Culture & Recreation									
Parks	\$193,522	\$269,705	\$310,396	-	-	-	\$25,550	\$10,000	\$40,000
Libraries	\$82,000	\$82,000	\$84,460	-	-	-	-	-	-
	\$275,522	\$351,705	\$394,856	-	-	-	\$25,550	\$10,000	\$40,000

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Category	Governmental Funds for General Appropriation								
	General Fund			Operating Reserve Fund			Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
Debt Service									
Debt Service	\$87,558	\$87,558	\$86,757	-	-	-	-	-	-
	\$87,558	\$87,558	\$86,757	-	-	-	-	-	-
Other Financing Uses									
Sale of Valley Creek Trunk Sewer	-	-	-	-	-	-	-	-	-
Interfund Transfers	\$10,000	\$10,145	\$1,500	-	-	-	-	-	-
	\$10,000	\$10,145	\$1,500	-	-	-	-	-	-
TOTAL EXPENDITURES	\$8,575,969	\$8,362,439	\$8,829,566	-	-	-	\$485,550	\$399,889	\$643,300
Current Year Surplus or (Deficit)	\$3,455	\$886,407	(\$0)	-	\$553,104	-	(\$485,550)	(\$389,168)	(\$643,300)

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Category	Governmental Funds for Restricted Purposes																																																																																																																																																																																																																																																																																																																														
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	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed																																																																																																																																																																																																																																																																																																																						
REVENUES:																																																																																																																																																																																																																																																																																																																															
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Real Estate	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
Real Estate Transfer	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
Earned Income	\$700,000	\$756,609	\$725,000	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
Local Services	-	-	-	-	-	-	-	-	-		\$700,000	\$756,609	\$725,000	-	-	-	-	-	-	Licenses & Permits										Cable TV Franchise Fees	-	-	-	-	-	-	-	-	-		-	Fines & Forfeits										Fines and Forfeits	-	-	-	-	-	-	-	-	-		-	Interest, Rents & Royalties										Interest	\$12,000	\$38,964	\$35,000	-	\$125	-	-	\$5,200	\$4,000	Rents and Royalties	-	-	-	-	-	-	-	-	-		\$12,000	\$38,964	\$35,000	-	\$125	-	-	\$5,200	\$4,000	State Funding										Recycling - Act 101	-	-	-	-	-	-	-	-	-	Other Shared Revenue	-	-	-	-	-	-	-	-	-	Public Utility Realty Tax (PURTA)	-	-	-	-	-	-	-	-	-	Motor Vehicle Fuel Tax	-	-	-	-	-	-	\$388,701	\$393,954	\$393,781	Alcoholic Beverage Tax	-	-	-	-	-	-	-	-	-	Pension Aid	-	-	-	-	-	-	-	-	-	Foreign Fire Insurance	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	\$388,701	\$393,954	\$393,781	Local Government										Shared Services - Bartram Bridge	-	-	-	\$10,000	\$10,000	\$1,500	-	-	-		-	-	-	\$10,000	\$10,000	\$1,500	-	-	-	Charges for Services										General Government	-	-	-	-	-	-	-	-	-	Public Safety	-	-	-	-	-	-	-	-	-	Other Charges - Highways & Streets	-	-	-	-	-	-	-	-	-	Other Charges - Sanitation	-	-	-	-	-	-	-	-	-	Wastewater / Sewage	-	-	-	-	-	-	-	-	-	Culture and Recreation	-	-	-	-	-	-	-	-	-		-																								
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Interest	\$12,000	\$38,964	\$35,000	-	\$125	-	-	\$5,200	\$4,000																																																																																																																																																																																																																																																																																																																						
Rents and Royalties	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
	\$12,000	\$38,964	\$35,000	-	\$125	-	-	\$5,200	\$4,000																																																																																																																																																																																																																																																																																																																						
State Funding																																																																																																																																																																																																																																																																																																																															
Recycling - Act 101	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
Other Shared Revenue	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
Public Utility Realty Tax (PURTA)	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
Motor Vehicle Fuel Tax	-	-	-	-	-	-	\$388,701	\$393,954	\$393,781																																																																																																																																																																																																																																																																																																																						
Alcoholic Beverage Tax	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
Pension Aid	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
Foreign Fire Insurance	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
	-	-	-	-	-	-	\$388,701	\$393,954	\$393,781																																																																																																																																																																																																																																																																																																																						
Local Government																																																																																																																																																																																																																																																																																																																															
Shared Services - Bartram Bridge	-	-	-	\$10,000	\$10,000	\$1,500	-	-	-																																																																																																																																																																																																																																																																																																																						
	-	-	-	\$10,000	\$10,000	\$1,500	-	-	-																																																																																																																																																																																																																																																																																																																						
Charges for Services																																																																																																																																																																																																																																																																																																																															
General Government	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
Public Safety	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
Other Charges - Highways & Streets	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
Other Charges - Sanitation	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
Wastewater / Sewage	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
Culture and Recreation	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																						
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All Funds Available For Appropriation

Category	Governmental Funds for Restricted Purposes								
	Open Space Fund			Bartram Bridge Fund			State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
Other Financing Sources									
Interfund - OPEB Trust Fund	-	-	-	-	-	-	-	-	-
Interfund - Sewer Bond Funds	-	-	-	-	-	-	-	-	-
Sale of Valley Creek Trunk Sewer	-	-	-	-	-	-	-	-	-
Interfund Transfer - Loan Repayment	-	-	-	-	-	-	-	-	-
Interfund Transfer - Bartram Bridge	-	-	-	\$10,000	\$10,000	\$1,500	-	-	-
	-	-	-	\$10,000	\$10,000	\$1,500	-	-	-
Unclassified Operating Revenue									
Unclassified Operating Revenue	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$712,000	\$795,574	\$760,000	\$20,000	\$20,125	\$3,000	\$388,701	\$399,154	\$397,781
EXPENDITURES:									
General Government									
Governing Body	-	-	-	-	-	-	-	-	-
Finance and Administration	\$143,000	\$1,411	\$1,000	-	-	-	-	-	-
Tax Collection	\$9,450	\$10,214	\$9,063	-	-	-	-	-	-
IT Networking / Data Processing	-	-	-	-	-	-	-	-	-
	\$152,450	\$11,625	\$10,063	-	-	-	-	-	-
Public Safety									
Police	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
UCC / Code Enforcement	-	-	-	-	-	-	-	-	-
Planning & Zoning	-	-	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Sanitation									
Recycling	-	-	-	-	-	-	-	-	-
Wastewater / Sewage	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Highways & Streets									
General Services	-	-	-	-	-	-	-	-	-
Snow and Ice Removal	-	-	-	-	-	-	\$77,000	\$116,744	\$82,000
Traffic Signals, Signs	-	-	-	-	-	-	\$90,000	\$6,710	\$87,000
Street Lighting	-	-	-	-	-	-	\$22,000	\$18,893	\$22,000
Repairs of Tools & Machinery	-	-	-	-	-	-	-	-	-
Maintenance / Repairs, Highways & Bridges	-	-	-	-	-	-	\$215,000	\$175,000	\$218,000
	-	-	-	-	-	-	\$404,000	\$317,347	\$409,000
Culture & Recreation									
Parks	-	-	-	\$20,000	\$1,655	\$3,000	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
	-	-	-	\$20,000	\$1,655	\$3,000	-	-	-

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All Funds Available For Appropriation

Category	Governmental Funds for Restricted Purposes								
	Open Space Fund			Bartram Bridge Fund			State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
Debt Service									
Debt Service	\$556,460	\$556,460	\$554,660	-	-	-	-	-	-
	\$556,460	\$556,460	\$554,660	-	-	-	-	-	-
Other Financing Uses									
Sale of Valley Creek Trunk Sewer	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$708,910	\$568,085	\$564,723	\$20,000	\$1,655	\$3,000	\$404,000	\$317,347	\$409,000
Current Year Surplus or (Deficit)	\$3,090	\$227,489	\$195,278	-	\$18,470	-	(\$15,299)	\$81,808	(\$11,219)

Willistown Township
2019 Operating and Capital Budget Proposal - UPDATED
All Funds Available For Appropriation

Category	Proprietary Funds for Restricted Purposes											
	Valley Forge Sewer Fund			Low Pressure Sewer Fund			Penns Preserve Sewer Fund			West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
REVENUES:												
Taxes												
Real Estate	-	-	-	-	-	-	-	-	-	-	-	-
Real Estate Transfer	-	-	-	-	-	-	-	-	-	-	-	-
Earned Income	-	-	-	-	-	-	-	-	-	-	-	-
Local Services	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits												
Cable TV Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeits												
Fines and Forfeits	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Interest, Rents & Royalties												
Interest	\$4,000	\$12,751	\$13,000	\$200	\$1,416	\$1,300	\$500	\$2,132	\$2,000	-	\$3,027	-
Rents and Royalties	-	-	-	-	-	-	-	-	-	-	-	-
	\$4,000	\$12,751	\$13,000	\$200	\$1,416	\$1,300	\$500	\$2,132	\$2,000	-	\$3,027	-
State Funding												
Recycling - Act 101	-	-	-	-	-	-	-	-	-	-	-	-
Other Shared Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Public Utility Realty Tax (PURTA)	-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Fuel Tax	-	-	-	-	-	-	-	-	-	-	-	-
Alcoholic Beverage Tax	-	-	-	-	-	-	-	-	-	-	-	-
Pension Aid	-	-	-	-	-	-	-	-	-	-	-	-
Foreign Fire Insurance	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Local Government												
Shared Services - Bartram Bridge	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services												
General Government	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Other Charges - Highways & Streets	-	-	-	-	-	-	-	-	-	-	-	-
Other Charges - Sanitation	-	\$95,247	-	\$60,400	\$85,357	\$62,000	\$140,790	\$141,519	\$145,515	-	-	-
Wastewater / Sewage	\$1,773,725	\$1,802,505	\$1,783,370	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-	-	-
	\$1,773,725	\$1,897,752	\$1,783,370	\$60,400	\$85,357	\$62,000	\$140,790	\$141,519	\$145,515	-	-	-

Willistown Township
2019 Operating and Capital Budget Proposal - UPDATED
All Funds Available For Appropriation

Category	Proprietary Funds for Restricted Purposes											
	Valley Forge Sewer Fund			Low Pressure Sewer Fund			Penns Preserve Sewer Fund			West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
Other Financing Sources												
Interfund - OPEB Trust Fund	-	-	-	-	-	-	-	-	-	-	-	-
Interfund - Sewer Bond Funds	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Valley Creek Trunk Sewer	-	\$3,811,694	-	-	-	-	-	-	-	-	-	-
Interfund Transfer - Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfer - Bartram Bridge	-	-	-	-	-	-	-	-	-	-	-	-
	-	\$3,811,694	-	-	-	-	-	-	-	-	-	-
Unclassified Operating Revenue												
Unclassified Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$1,777,725	\$5,722,198	\$1,796,370	\$60,600	\$86,773	\$63,300	\$141,290	\$143,651	\$147,515	-	\$3,027	-
EXPENDITURES:												
General Government												
Governing Body	-	-	-	-	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-	-	-	-	-
Tax Collection	-	-	-	-	-	-	-	-	-	-	-	-
IT Networking / Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety												
Police	-	-	-	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-	-	-	-
UCC / Code Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
Planning & Zoning	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation												
Recycling	-	-	-	-	-	-	-	-	-	-	-	-
Wastewater / Sewage	\$1,750,384	\$1,982,868	\$1,859,994	\$55,000	\$79,747	\$55,000	\$209,425	\$181,006	\$157,006	-	-	\$328,000
	\$1,750,384	\$1,982,868	\$1,859,994	\$55,000	\$79,747	\$55,000	\$209,425	\$181,006	\$157,006	-	-	\$328,000
Highways & Streets												
General Services	-	-	-	-	-	-	-	-	-	-	-	-
Snow and Ice Removal	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Signals, Signs	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-
Repairs of Tools & Machinery	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance / Repairs, Highways & Bridges	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Culture & Recreation												
Parks	-	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-

Willistown Township
2019 Operating and Capital Budget Proposal - UPDATED
All Funds Available For Appropriation

Category	Proprietary Funds for Restricted Purposes											
	Valley Forge Sewer Fund			Low Pressure Sewer Fund			Penns Preserve Sewer Fund			West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
Debt Service												
Debt Service	\$398,877	\$398,877	\$395,228	-	-	-	-	-	-	-	-	-
	\$398,877	\$398,877	\$395,228	-	-	-	-	-	-	-	-	-
Other Financing Uses												
Sale of Valley Creek Trunk Sewer	-	\$541,344	-	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-
	-	\$541,344	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$2,149,261	\$2,923,089	\$2,255,221	\$55,000	\$79,747	\$55,000	\$209,425	\$181,006	\$157,006	-	-	\$328,000
Current Year Surplus or (Deficit)	(\$371,536)	\$2,799,109	(\$458,851)	\$5,600	\$7,027	\$8,300	(\$68,135)	(\$37,355)	(\$9,491)	-	\$3,027	(\$328,000)

Willistown Township
2019 Operating and Capital Budget Proposal - UPDATED
All Funds Available For Appropriation

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
REVENUES:			
Taxes			
Real Estate	\$345,000	\$343,388	\$346,000
Real Estate Transfer	\$600,000	\$772,427	\$650,000
Earned Income	\$6,675,000	\$7,009,334	\$6,925,000
Local Services	\$250,000	\$290,590	\$270,000
	\$7,870,000	\$8,415,738	\$8,191,000
Licenses & Permits			
Cable TV Franchise Fees	\$300,000	\$301,855	\$300,000
	\$300,000	\$301,855	\$300,000
Fines & Forfeits			
Fines and Forfeits	\$18,000	\$28,490	\$23,000
	\$18,000	\$28,490	\$23,000
Interest, Rents & Royalties			
Interest	\$31,700	\$134,780	\$99,300
Rents and Royalties	\$1,200	\$1,700	\$1,800
	\$32,900	\$136,480	\$101,100
State Funding			
Recycling - Act 101	\$25,000	\$18,447	\$20,000
Other Shared Revenue	\$450	\$450	\$450
Public Utility Realty Tax (PURTA)	\$8,448	\$8,450	\$8,450
Motor Vehicle Fuel Tax	\$388,701	\$393,954	\$393,781
Alcoholic Beverage Tax	\$1,200	-	\$1,200
Pension Aid	\$185,000	\$196,744	\$195,000
Foreign Fire Insurance	\$130,000	\$118,776	\$118,000
	\$738,799	\$736,822	\$736,881
Local Government			
Shared Services - Bartram Bridge	\$10,000	\$10,000	\$1,500
	\$10,000	\$10,000	\$1,500
Charges for Services			
General Government	\$74,700	\$82,128	\$65,864
Public Safety	\$473,700	\$516,109	\$473,100
Other Charges - Highways & Streets	\$20,000	\$20,000	\$20,000
Other Charges - Sanitation	\$201,190	\$322,123	\$207,515
Wastewater / Sewage	\$1,773,725	\$1,802,505	\$1,783,370
Culture and Recreation	\$15,000	\$11,473	\$10,000
	\$2,558,314	\$2,754,338	\$2,559,849

Willistown Township
2019 Operating and Capital Budget Proposal - UPDATED
All Funds Available For Appropriation

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Sources			
Interfund - OPEB Trust Fund	\$136,577	\$104,666	\$75,497
Interfund - Sewer Bond Funds	-	-	-
Sale of Valley Creek Trunk Sewer	-	\$4,353,038	-
Interfund Transfer - Loan Repayment	-	-	-
Interfund Transfer - Bartram Bridge	\$10,000	\$10,000	\$1,500
	\$146,577	\$4,467,704	\$76,997
Unclassified Operating Revenue			
Unclassified Operating Revenue	\$5,150	\$131,747	\$7,205
	\$5,150	\$131,747	\$7,205
TOTAL REVENUES	\$11,679,740	\$16,983,174	\$11,997,532
EXPENDITURES:			
General Government			
Governing Body	\$7,000	\$16,724	\$24,742
Finance and Administration	\$1,057,124	\$868,538	\$805,068
Tax Collection	\$112,488	\$91,574	\$111,335
IT Networking / Data Processing	\$200,484	\$194,595	\$85,650
	\$1,377,095	\$1,171,432	\$1,026,795
Public Safety			
Police	\$5,242,064	\$5,114,442	\$5,231,231
Fire	\$507,180	\$493,830	\$531,000
UCC / Code Enforcement	\$279,094	\$257,203	\$351,718
Planning & Zoning	\$376,134	\$265,326	\$405,113
Emergency Management	-	-	-
	\$6,404,471	\$6,130,800	\$6,519,062
Sanitation			
Recycling	\$30,000	\$29,526	\$30,000
Wastewater / Sewage	\$2,014,809	\$2,243,621	\$2,400,000
	\$2,044,809	\$2,273,147	\$2,430,000
Highways & Streets			
General Services	\$801,572	\$752,920	\$1,178,108
Snow and Ice Removal	\$98,700	\$165,195	\$103,850
Traffic Signals, Signs	\$128,000	\$59,761	\$129,000
Street Lighting	\$22,000	\$18,893	\$22,000
Repairs of Tools & Machinery	\$29,500	\$29,476	\$29,000
Maintenance / Repairs, Highways & Bridges	\$328,000	\$273,890	\$331,000
	\$1,407,772	\$1,300,135	\$1,792,958
Culture & Recreation			
Parks	\$239,072	\$281,360	\$353,396
Libraries	\$82,000	\$82,000	\$84,460
	\$321,072	\$363,360	\$437,856

Willistown Township
2019 Operating and Capital Budget Proposal - UPDATED
All Funds Available For Appropriation

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Debt Service			
Debt Service	\$1,042,895	\$1,042,895	\$1,036,645
	\$1,042,895	\$1,042,895	\$1,036,645
Other Financing Uses			
Sale of Valley Creek Trunk Sewer	-	\$541,344	-
Interfund Transfers	\$10,000	\$10,145	\$1,500
	\$10,000	\$551,489	\$1,500
TOTAL EXPENDITURES	\$12,608,115	\$12,833,257	\$13,244,817
Current Year Surplus or (Deficit)	(\$928,374)	\$4,149,917	(\$1,247,285)

Willistown Township 2019 Operating and Capital Budget Proposal



November 28, 2018

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**Board of Supervisors of Willistown Township
Chester County**

688 Sugartown Road Malvern, PA 19355
(610) 647-5300 Fax (610) 647-8156

MEMORANDUM

To: Board of Supervisors

From: David R. Burman, Township Manager

Date: November 28, 2018

Subject: 2019 Budget Proposal

Please find attached the 2019 Budget Proposal for Willistown Township, which is available for public inspection in the Township offices and at www.willistown.pa.us. In accordance with the Second Class Township Code, the Proposed Budget includes the major categories of revenues and expenditures within each fund. The attached Budget Document includes additional information for your use in considering the Proposed Budget, to include a detail of the proposed capital expenditures.

The 2019 Budget, as proposed, will allow us to continue providing the highest level of service, with no change in tax rates. There are no proposed changes to the fees for permits and general services; however, the Proposed Budget does include a 3.6% increase in sewer fees which will allow us to continue providing environmentally sound sanitary sewage collection, conveyance, and treatment.

The Proposed Budget reflects the financial implications of challenges facing local governments nationwide. This year we continue the implementation of federal and state mandates such as the Municipal Separate Storm Sewer System permit, sometimes referred to as the MS4 program. Likewise, we remain very concerned with the sharply declining numbers of volunteer firefighters and emergency medical technicians. In 2018, the Board of Supervisors approved a 30% increase in funding for volunteer fire and emergency medical services. The 2019 Proposed Budget allocates an additional 3% for fire and EMS, including a study and recommendations on the future of firefighting and emergency medical services in the Township. The Proposed Budget incorporates potential volatility in areas such as fuel, healthcare benefits and postretirement commitments, as we strive to provide the best possible services to the residents of Willistown Township.

Overall, the Township's proposed 2019 operating budget of \$11.4 million reflects an increase of \$229,656, or 2.1%, as compared to that of the prior year. The increase is largely due to labor costs. In the coming years, including 2019, several Police Officers will approach

retirement age and there will be a slight overlap as new officers are brought on board prior to the departure of their predecessors. The costs of this succession planning, along with a 3% increase in the budget for salary and wages, are included in the 2019 Budget Proposal.

In addition to the proposed operating budget, the 2019 Budget Proposal reflects transactions related to the sale of the Valley Creek Trunk Sewer system, which is owned by the Tredyffrin Municipal Authority. It is anticipated that the sale will generate \$3.9 million in revenue to Willistown Township. Of that revenue, \$541,344 will be used to repay a loan from the Operating Reserve Fund and the balance will be utilized to fund the Township's long-term inflow and infiltration reduction program. Additional details on these transactions can be found later in this budget document.

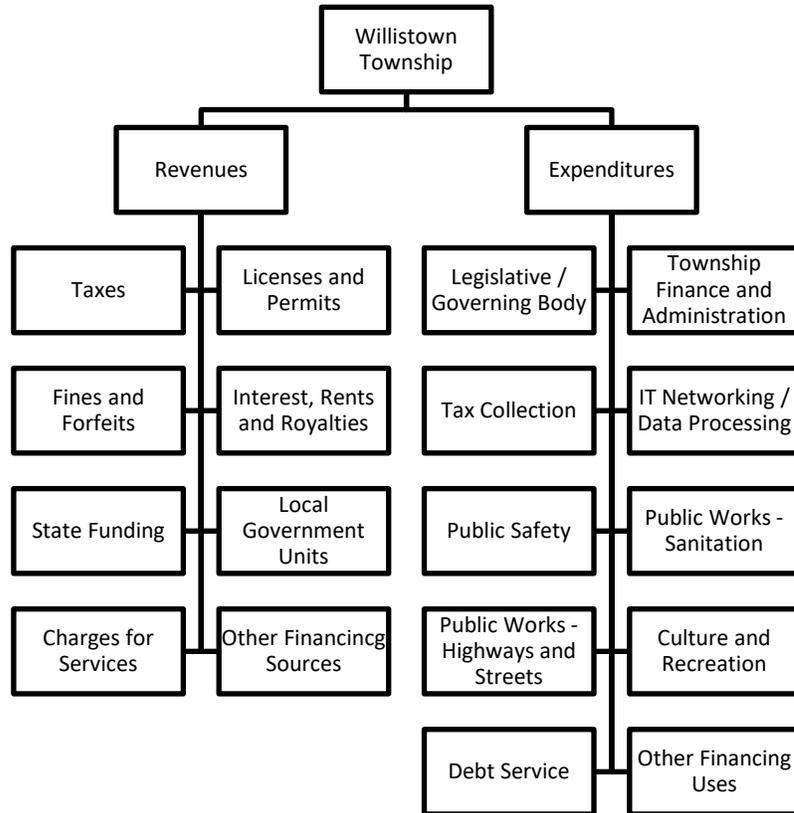
The 2019 Budget Proposal also includes funding for a \$1.6 million capital spending plan, reflecting an increase of \$91,065, or 6.2%, as compared to the prior year. The increase in capital spending is largely due to an aggressive investment in public works, including the rehabilitation of two culverts, additional funding for the annual road resurfacing program, and ongoing implementation of the Township's MS4 program. The proposed 2019 capital spending plan is described in greater detail later in this budget document.

This year's budget document builds on the Township's ongoing focus on greater transparency. In the pages that follow, we explain Willistown's fund structure and we provide details about the major categories of revenues and expenditures in Willistown Township. We also provide departmental expenditures by fund and by type of expense. Please refer to these details as you consider the 2019 Budget Proposal and, as always, feel free to contact me directly if you have any questions, concerns, or comments.

Willistown Township Revenue and Expense Categories

As required by the Pennsylvania Second Class Township Code, the proposed budget reflects the major categories of revenues and expenditures. A major category is defined as a group of related revenue or expense items, the combined total of which is listed as a line item.

The proposed budget includes the following major categories of revenues and expenditures within each fund that is available for appropriation by the Board of Supervisors.



Major Categories of Revenues and Expenditures

This section of the budget document includes a description of the major categories of revenues and expenditures for all funds available for appropriation by the Board of Supervisors, along with the total budget for 2018, projected actual for 2018, and proposed budget for 2019.

Revenues

Taxes

The **earned income tax** is Willistown's primary revenue source. This tax is assessed on all earned income – such as wages, salaries and commissions. This tax is proposed to remain unchanged for 2019. In the General Fund, it is assessed at the rate of 0.875% on both residents and non-residents. An additional .125 is assessed on residents in the Open Space Fund. In total, the Township assesses 1% on residents and 0.875% on non-residents.



All employers within the Township are required to withhold the earned income tax and submit it to the Township's earned income tax collector. The County-Wide Earned Income Tax Collector must transmit receipts from non-residents to the employees' place of residence. When the employees' place of residence does not impose the earned income tax, Willistown retains those receipts.

A **real estate transfer tax**, at the rate of one-half of one percent (0.5%), is assessed on the sale of real property. There is no proposed change to this tax rate in 2019. This receipt fluctuates with the number and price of properties sold in the Township.

Willistown Township's **property tax** rate is among the ten lowest in Chester County. The Township's property tax is levied at 0.28 mills, and there is no proposed change to this tax rate in 2019.

Willistown collects **Local Service Tax** at the rate of \$52 per individual employed in the Township. Pursuant to Act 7 of 2007, the Township is required to use at least 25% of revenues from this tax for emergency services.

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Taxes			
Real Estate	\$345,000	\$343,388	\$346,000
Real Estate Transfer	\$600,000	\$772,427	\$650,000
Earned Income	\$6,675,000	\$7,009,334	\$6,925,000
Local Services	\$250,000	\$290,590	\$270,000
	\$7,870,000	\$8,415,738	\$8,191,000

Licenses and Permits

As permitted by Federal Law, the Township assesses a 5% tax on the gross receipts of cable television companies that have installed transmission lines within public rights-of-way. At this time two companies, Comcast and Verizon, pay this **franchise fee** to the Township. The fee is limited only to cable television service. The franchise fee is paid on a quarterly basis.



A **road opening permit** is required whenever a public street is opened to service a utility line or for any other reason. This permit fee provides for the administrative expense to issue the permit, as well as inspection and engineering review costs.

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Licenses & Permits			
Cable TV Franchise Fees	\$300,000	\$301,855	\$300,000
	\$300,000	\$301,855	\$300,000

Fines and Forfeits

The District Magistrate collects **court fines** for citations issued by the Willistown Police Department and the Willistown Township Code Enforcement Department.



Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Fines & Forfeits			
Fines and Forfeits	\$18,000	\$28,490	\$23,000
	\$18,000	\$28,490	\$23,000

Interest, Rents and Royalties

The Township invests its funds in interest-bearing instruments and accounts, in accordance with State Law and best management practices. Earnings fluctuate upon the interest rate received, a rate that is governed by many factors.

Rents and royalties include receipts from the rental of the Township's Garrett Farmhouse to the Chester Ridley Crum Watersheds Association, an organization with which the Township partners to provide education and outreach regarding stormwater management and clean water.



Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Interest, Rents & Royalties			
Interest	\$31,700	\$134,780	\$99,300
Rents and Royalties	\$1,200	\$1,700	\$1,800
	\$32,900	\$136,480	\$101,100

State Funding

The operating budget includes revenue from **grants** for operating projects only, and only after the grants have been awarded.

The Township receives fees for each liquor license issued in Willistown, and additional fees upon a license transfer. The Township anticipates no change to either the **alcohol license fee** rate or the number of licenses issued in the Township.



The Commonwealth assesses a **foreign fire** insurance tax on certain insurance policies, and earmarks a portion of these funds to support volunteer fire company relief associations. The funds are remitted to the Township, and the Township is required to forward all dollars received to the local fire relief association(s), which in our community are the Malvern, Paoli, Newtown Square, and Goshen Fire Company Relief Associations.



The Commonwealth likewise assesses a **foreign casualty** insurance tax on certain insurance policies and earmarks a portion of these funds to provide General Municipal Pension System State Aid. The Township maintains two pension plans. The Township administers the Police Pension Plan--a single employer defined benefit pension plan that provides pensions for all regular, full-time sworn police officers. The Willistown Township Non-Uniformed Pension Plan is a single-employer defined contribution pension plan which provides benefits for its non-uniform employees. In a defined contribution plan, the benefits to be received by an employee depend solely on the amount contributed to the participant's account and related returns on investments of those contributions.

The Commonwealth levies a **public utility realty tax (PURTA)** against certain entities furnishing utility services regulated by the Pennsylvania Public Utility Commission or a similar regulatory body. The commonwealth imposes this tax on public utility realty in lieu of local real estate taxes and distributes the local realty tax equivalent to local taxing authorities, including Willistown Township.

Each year a portion of the funds generated by a State tax on gasoline and other fuels is distributed to Pennsylvania municipalities based upon each municipality's relative population and road miles. Municipalities, in turn, are permitted to use these **liquid fuel funds** for road maintenance, road construction and related infrastructure activities and purchases only. The State also provides **State Road Turnback** for the turnback of road ownership to the municipality.



The Township receives an annual **Recycling Grant** from the State, pursuant to Act 101. Funding is based on the Township's relative share of recyclables collected and reported to the State.

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
State Funding			
Recycling - Act 101	\$25,000	\$18,447	\$20,000
Other Shared Revenue	\$450	\$450	\$450
Public Utility Realty Tax (PURTA)	\$8,448	\$8,450	\$8,450
Motor Vehicle Fuel Tax	\$388,701	\$393,954	\$393,781
Alcoholic Beverage Tax	\$1,200	-	\$1,200
Pension Aid	\$185,000	\$196,744	\$195,000
Foreign Fire Insurance	\$130,000	\$118,776	\$118,000
	\$738,799	\$736,822	\$736,881

Local Government Units

Pursuant to an intergovernmental agreement with Newtown Township, Delaware County, the **shared costs** for the repair, supervision, operation and maintenance of the historic Bartram Covered Bridge are administered by Willistown Township.



Willistown Township administers the funds for the Bartram Covered Bridge and treats the contribution from Newtown Township treated as revenue.

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Local Government			
Shared Services - Bartram Bridge	\$10,000	\$10,000	\$1,500
	\$10,000	\$10,000	\$1,500

Charges for Services

The Township's **General Government** line item reflects revenue from zoning, soil erosion & sedimentation control, stormwater management, conditional uses, and zoning hearing board applications, as well as subdivision and land development applications.



Building permit fees are included in the **Public Safety** line item. The budget represents permit fees attributable to residential properties only and does not include any fees for significant improvements to commercial properties.

Through a Winter Weather Operations Agreement with the Pennsylvania Department of Transportation, the Township receives **Charges for Highway & Street Services** to help offset the cost of snow removal on the following State Roads, or portions thereof: Devon Road, Providence Road, South Valley Road, Sugartown Road, and Warren Avenue.

This area of the budget also includes charges for **Sewer Fees** (including connection / tapping fees and sewer usage charges).

Also included in Charges for Services are revenues from **Park and Field Usage Permits**.

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Charges for Services			
General Government	\$74,700	\$82,128	\$65,864
Public Safety	\$473,700	\$516,109	\$473,100
Other Charges - Highways & Streets	\$20,000	\$20,000	\$20,000
Other Charges - Sanitation	\$201,190	\$322,123	\$207,515
Wastewater / Sewage	\$1,773,725	\$1,802,505	\$1,783,370
Culture and Recreation	\$15,000	\$11,473	\$10,000
	\$2,558,314	\$2,754,338	\$2,559,849

Other Financing Sources

This section of the budget includes sale of fixed assets, interfund transfers, and certain other sources of revenue.

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Sources			
Interfund - OPEB Trust Fund	\$136,577	\$104,666	\$75,497
Interfund - Sewer Bond Funds	-	\$228,000	-
Sale of Valley Creek Trunk Sewer	-	-	\$3,906,235
Interfund Transfer - Loan Repayment	-	-	\$541,344
Interfund Transfer - Bartram Bridge	\$10,000	\$10,000	\$1,500
	\$146,577	\$342,666	\$4,524,576

Unclassified Operating Revenue

Miscellaneous

This category includes operating revenues for which no category has been clearly established. This includes revenue from the sale of publications, refunds of prior year expenditures, insurance claims, and certain contributions from Developers. As illustrated here, the budget in this category is quite limited, while the actual revenues can fluctuate from year-to-year based on unforeseen circumstances. Additional details are included later in this budget document.

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Unclassified Operating Revenue			
Unclassified Operating Revenue	\$5,150	\$131,747	\$7,205
	\$5,150	\$131,747	\$7,205

Expenditures

General Government

Legislative / Governing Body

Willistown is governed and supervised by a three (3) member Board of Supervisors, each elected at-large for a term of six (6) years.

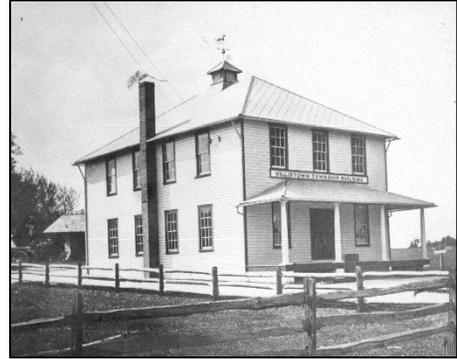
The Board of Supervisors establishes policy, sets levels of public services, adopts an annual budget, and enacts tax rates. In addition, the Board of Supervisors leads several important planning efforts, including the adoption of a Comprehensive Plan and Official Map.



Under State Law, each Supervisor is entitled to an annual stipend and benefits, which includes health insurance. Not every Supervisor accepts the stipend and benefits. The Supervisors also attend educational meetings and seminars throughout the year, to discuss issues that affect our community, and to learn about ways to improve our municipal operations. Many of the meetings and seminars are conducted by the Pennsylvania State Association of Township Supervisors (PSATS) and the Chester County Association of Township Officials (CCATO).

Finance and Administration

The Board of Supervisors, by a majority vote, have appointed a Township Manager. The Township Manager is the Chief Administrative Officer of the Township, responsible to the Board for the proper, efficient and economical administration of the affairs of the Township. The Manager is responsible for the activities of all municipal departments except the Police Department. The Manager assists the Chief of Police or ranking officer of the Police Department in the budgetary and purchasing functions of that Department, but the Manager does not exercise operational control or supervision over the activities of the Police Department.



Under the direction of the Finance Director/Treasurer, the Finance Department is responsible for accounts receivable and payable, the administration of payroll, and the management of the Township's employee benefit programs. The Finance Director works to identify, implement and maintain sound financial practices, and to ensure an accurate accounting of all public funds at all times. In addition, the Finance Director manages the Township's information technology, providing cost effective solutions for the Township Administration and Police Department.

Tax Collection

This section provides for the elected and appointed tax collectors.

The elected tax collector deputized Township staff for the collection of real estate taxes. Pursuant to an agreement with the Chester County Commissioners, the Chester County Treasurer's Office handles all facets of real estate tax collection for the Township.



The appointed tax collector collects the earned income tax and the local services tax. This firm is appointed by the Chester County Tax Collection Committee (CCTCC), in which the Township is a member municipality. The CCTCC pays the firm 1.25% on the amount collected (professional services), which is deducted from the funds remitted to the Township. The Township also pays a share of the CCTCC operating budget that is proportional to the Township's receipts relative to the other members.

IT Networking Services / Data Processing

This section of the budget includes costs associated with the Township's computer network and office machines. These costs include payments for the Township's postage machine and copier, licensing for the Township's accounting/ERP, website hosting, and managed services. The Township's Finance Director has general oversight of these functions. As illustrated, the spending in this category can fluctuate from year-to-year, based on the scheduled implementation of various installations. Additional details are included later in this budget document.



Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
General Government			
Governing Body	\$7,000	\$16,724	\$24,742
Finance and Administration	\$1,057,124	\$868,538	\$805,068
Tax Collection	\$112,488	\$91,574	\$111,335
IT Networking / Data Processing	\$200,484	\$194,595	\$85,650
	\$1,377,095	\$1,171,432	\$1,026,795

Public Safety

Police

The Officers of the Willistown Police Department are dedicated to providing the highest level of service. We are always striving for innovative ways to work in partnership with our community to mutually identify and solve crime. We will never stop evaluating our organization for ways to improve. Together we can continue to keep Willistown the safest community in Chester County! Stay Safe.

Fire and Ambulance Services

Each year the Board of Supervisors adopts a Resolution designating the agencies chosen to serve the fire and ambulance needs of the Township. The Goshen Fire Company, the Malvern Fire Company, the Newtown Square Fire Company, and the Paoli Fire Company have been designated to provide fire and rescue services to their respective service areas within the Township. The Paoli and Goshen Fire Companies have been designated to provide basic life support for their respective areas of the Township, and the Malvern Fire Company has been designating to provide basic life support services for the balance of the Township. In addition, the Malvern Fire Company has been designated to provide advance life support services for the entire Township.



UCC and Code Enforcement

This section is part of the administrative team and plays an integral part in the operation of the Township. Employees of the UCC and Code Enforcement Department are entrusted with implementation of the provisions of Act 45, otherwise known as the Uniform Construction Code (UCC) since April 9, 2004. The act states that the Uniform Construction Code applies to the construction, alteration, repair, movement, equipment, removal, demolition, or any change of occupancy of every building or structure which occurs on or after April 9, 2004, and all existing structures that are not legally occupied. The State of Pennsylvania has a building code that all municipalities in Pennsylvania are required to enforce. The UCC is based on a series of minimum requirements for all disciplines that are a part of the building process.



Planning and Zoning

The Township’s Planning and Zoning Department administer the Zoning Ordinance (Chapter 139), the Subdivision and Land Development Ordinance (Chapter 123), and the Environmental Protection Ordinance (Chapter 73). In general, this section serves the following three fundamental goals: (1) protecting community values; (2) guiding future growth; and, (3) providing community facilities and service.



Emergency Management and Communications

Pennsylvania’s Emergency Management Services Code (35 Pa. C.S. §§ 7101 et seq.) directs and authorizes every political subdivision (i.e., county, city, borough, incorporated town, and township) to have an emergency management program that includes a trained Emergency Management Coordinator (EMC), an Emergency Operations Plan (EOP), and a functioning Emergency Operations Center (EOC) with a trained staff. The Township’s Finance Director currently serves as Emergency Management Coordinator, as well.

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Public Safety			
Police	\$5,242,064	\$5,114,442	\$5,231,231
Fire	\$507,180	\$493,830	\$531,000
UCC / Code Enforcement	\$279,094	\$257,203	\$351,718
Planning & Zoning	\$376,134	\$265,326	\$405,113
Emergency Management	-	-	-
	\$6,404,471	\$6,130,800	\$6,519,062

Public Works – Sanitation

Recycling Collection and Disposal

This section includes costs associated with the Township’s annual recycling program, as administered by the Township’s volunteer Recycling Commission with support from Township staff. Each year Willistown Township provides several annual drop off events, including wood chipping, electronic waste recycling, and paper shredding. The Township also provides funding for the Chester County Household Hazardous Waste Dropoff events. Residents are notified of events through a variety of media including the quarterly newsletter, the Township website, social media, and through “Notify me” emails.

Wastewater / Sewage Treatment and Collection

The Township owns and operates five sewage pumping stations, over twenty (20) miles of sewer pipes, and a spray irrigation treatment plant with pump house and two lagoons. In addition, the Township makes significant contractual payments for the conveyance of our sewage through Tredyffrin’s Valley Creek Trunk Sewer and the treatment of our sewage at the Valley Forge Treatment Plant.

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Sanitation			
Recycling	\$30,000	\$29,526	\$30,000
Wastewater / Sewage	\$2,014,809	\$2,471,621	\$2,100,520
	\$2,044,809	\$2,501,147	\$2,130,520

Public Works – Highways and Streets

General Services – Administration

The Public Works Department provides for the maintenance of local roads, rights-of-way and municipal-owned properties. The eight-man crew maintains and clears snow from more than 57 miles of Township roadways. The crew provides snow removal services for 12 miles of PennDOT roads, as well. During snowstorms, the crew will work around the clock to ensure the roads are safe and passable. The Public Works Department provides support to the Parks & Recreation Department for the maintenance of our parklands and preserves. The crew works very hard to ensure our existing stormwater infrastructure remains clear of sediment or debris.

Winter Maintenance – Snow Removal

The costs in this section are largely isolated to the repair and maintenance of the Township's snow removal vehicles and equipment, along with ancillary costs associated with winter weather operations.

Traffic Control Devices

This section generally accounts for costs associated with traffic signal repairs, maintenance, and minor upgrades or improvements.

Street Lighting

These are utility costs associated with the street lights in portions of the Township.

Repairs of Tools and Machinery

This section accounts for repairs to heavy equipment owned by the Township.

Maintenance and Repairs of Roads and Bridges

This section of the budget includes -party costs for the annual road resurfacing program, asphalt for routing maintenance, stormwater pipe and appurtenances, and incidental tree removal along the Township roads and rights-of-way.

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Highways & Streets			
General Services	\$801,572	\$752,920	\$1,178,108
Snow and Ice Removal	\$98,700	\$165,195	\$103,850
Traffic Signals, Signs	\$128,000	\$59,761	\$129,000
Street Lighting	\$22,000	\$18,893	\$22,000
Repairs of Tools & Machinery	\$29,500	\$29,476	\$29,000
Maintenance / Repairs, Highways & Bridges	\$328,000	\$273,890	\$331,000
	\$1,407,772	\$1,300,135	\$1,792,958

Culture and Recreation

Parks

The Park and Recreation Board has the duty and authority to equip, operate, supervise and maintain parks, recreation areas and facilities and to conduct recreation programs, subject to the approval of the Board of Supervisors. The budget for this section includes parks programming as recommended by the Director of Parks and Recreation and the Township's volunteer Parks and Recreation Board. This includes several Park Party events and the award winning "Go WilMa!" program, all of which have been embraced by the community.



This section also includes costs associated with the operation and maintenance of the Bartram Covered Bridge, spanning the Crum Creek at the intersection of Goshen Road and Boot Road. The Bartram Bridge Joint Preservation Board is an intermunicipal body consisting of residents of both Willistown and Newtown Townships. The Joint Preservation Board recommends policies for the management, use and preservation of the Bartram Covered Bridge. The Board identifies problems and recommends plans and programs to the respective governing bodies for the repair, supervision, operation and maintenance of the Bartram Covered Bridge. In addition, the Board monitors such federal, state, county and local programs of assistance for the establishment, administration, maintenance and operation of sites of established historical, architectural or aesthetic value, including education services, exchange of information, assignment of technical personnel, planning assistance and coordination and any other program of assistance as may seem to the Board and the respective governing bodies of Willistown and Newtown Townships to be advantageous.

Finally, this section includes costs related to the Township's open space program. The Township's volunteer Open Space Review Board recommends to the Board of Supervisors the type of real property (open space) interest to be acquired (fee simple, conservation easement, other), the type of use of real property (open space) to be considered (passive, active, public access, public view, other), the management, covenants and restrictions to be considered, and the establishment of a program to purchase open space property interests on an installment or other deferred basis.

Libraries

The Board of Supervisors appoints two residents to serve on the Malvern Library Board. The Supervisors also appoint two residents to serve on the Paoli Library Board. Each year the Board of Supervisors allocates funding in support of each of the libraries serving Willistown Township.

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Culture & Recreation			
Parks	\$239,072	\$281,360	\$353,396
Libraries	\$82,000	\$82,000	\$84,460
	\$321,072	\$363,360	\$437,856

Debt Service

On October 22, 2012, General Obligation Bonds, Series 2012, in the amount of \$9,405,000 were issued for the purpose of currently refunding the 2007 General Obligation Bonds and to pay the costs of issuing the bonds.

On June 20, 2013, General Obligation Bonds, Series 2013, in the amount of \$7,325,000 were issued for the purposes of refunding the 2001 and 2008 General Obligation Bonds to fund the construction of the police building and sewer system improvements, and to pay the costs of issuing the bonds.

At December 31, 2017, the Township had \$14,458,256 in bonds outstanding, all of which is nonelectoral debt (debt that does not require the assent of the voters). Willistown Township maintains an "Aa1" rating from Moody's for its current debt issuances.

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Debt Service	\$1,042,895	\$1,042,895	\$1,036,645
	\$1,042,895	\$1,042,895	\$1,036,645

Other Financing Uses

Interfund Operating Transfers

The annual budget includes the actuarial Minimum Municipal Obligation and Annual Required Contribution to the Willistown Police Defined Benefit Pension Plan and the Other Postemployment Benefits Plan, respectively. The budget also includes the Township's contribution to the nonuniform employees Defined Contribution Pension Plan.

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Uses			
Sale of Valley Creek Trunk Sewer	-	-	\$541,344
Interfund Transfers	\$10,000	\$10,145	\$1,500
	\$10,000	\$10,145	\$542,844

Willistown Township Fund Structure and Budget Detail

This section of the budget document includes a description of the Township's Fund Accounting structure, an explanation of each fund, and an overview of significant factors impacting the budget in the coming year.

The Township's financial reporting system is organized into separate funds, each of which is considered to be a separate accounting entity. The proposed budget includes only those funds that are available to the Board of Supervisors for appropriation. For budgeting purposes, the Township distinguishes funds in the following manner:

1. Governmental Funds for General Appropriation

The **General Fund** is the Township's primary operating fund which accounts for all financial resources except those that are legally or administratively required to be accounted for in another fund. Although the operating budget includes separate displays for the *General Fund*, the *Operating Reserve Fund*, and the *Capital Reserve Fund*, it is important to note that these accounts are consolidated for financial reporting and auditing purposes.

2. Governmental Funds for Restricted Purposes

The **Open Space Fund** is largely restricted to the acquisition of parkland and open space for the benefit of the public. In addition, Act 115 of 2013 authorizes the Township to annually expend up to 25% of the accumulated fund balance, to develop, improve, design, engineer and maintain property acquired for open space under State Law.

The **Bartram Bridge Fund** is utilized to account for the operating and capital expenditures associated with the Bartram Bridge Joint Preservation Board. The Joint Preservation Board identifies problems and recommends plans and programs to the respective governing bodies of Willistown and Newtown Townships for the repair, supervision, operation and maintenance of the Bartram Covered Bridge.

Sometimes referred to as the State Highway Aid Fund, the **State Liquid Fuels Fund** is utilized to account for receipts from the State Motor License Fund and allowable highway expenditures.

3. Proprietary Funds for Restricted Purposes

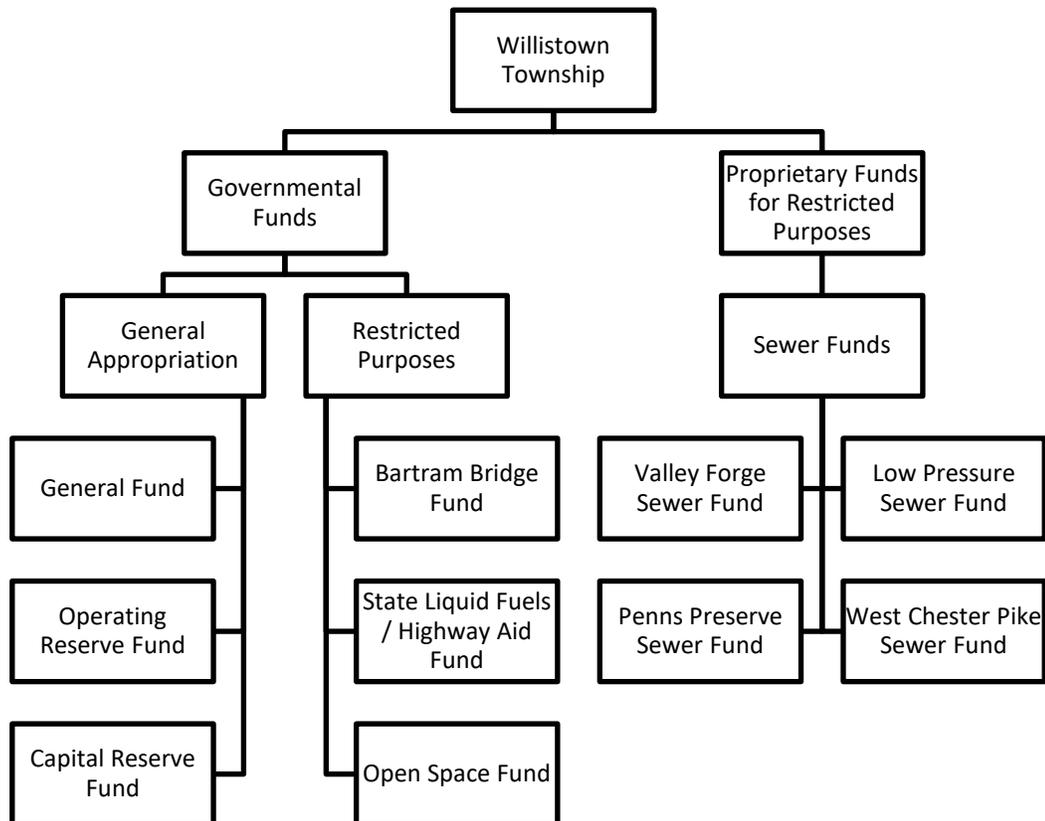
The Township's Sewer Funds are used to account for transactions related to the billing and collection of sanitary sewer fees, expenditures, and other transactions related to the collection, conveyance, and treatment of wastewater.

The **Valley Forge Sewer Fund** is used to account for service provided to customers in the area whose sewage is conveyed to the Valley Forge Sewer Authority through the Valley Creek Trunk Sewer in Tredyffrin Township.

The **Low Pressure Sewer Fund** is used to account for services provided to those customers whose properties lie at a lower elevation than the gravity sewer mains, and therefore require sewage grinder pumps to evacuate their sewage into a low pressure sewer main until it reaches the gravity sewer main.

The **Penn's Preserve Fund** is used to account for services provided to the customers in the Penn's Preserve service area.

The **West Chester Pike Sewer Fund** is used to account for capital costs associated with the extension of sanitary sewer service to accommodate thirteen residential properties on the south side of West Chester Pike just west of Street Road.



2019 Budget Overview

Willistown Township provides a range of services including, but not limited to: police, public works, sanitary sewers, parks & recreation, planning & zoning, finance & administration, and code enforcement. In addition, the Township provides financial support to the Malvern and Paoli Libraries, as well as the Malvern, Paoli, Goshen and Newtown Square Fire Companies.

The Township prepares its budget on a Cash Basis. That is, revenues are budgeted when they are anticipated to be received and expenses are budgeted when they are expected to be paid.

Willistown's 2019 Budget Proposal distinguishes operating expenditures from capital expenditures and provides a detail of all proposed expenditures by category and by fund. For budgeting purposes, Willistown defines operating expenditures as those that are required to support ongoing, day-to-day operations. Again, for budgeting purposes only, Willistown defines capital expenditures as major purchases of goods or services that are less frequent in nature and, while very important, are not necessarily part of the Township's day-to-day operations.

General Fund

The General Fund is the Township's primary operating fund which accounts for all financial resources except those that are legally or administratively required to be accounted for in another fund. The largest source of revenue in the General Fund is the Earned Income Tax, which accounts for over 80% of total General Fund Revenue. The Earned Income Tax continues to demonstrate growth after the economic recession, and this is reflected in the proposed budget. Although the Township continues to maintain a somewhat diversified revenue base to mitigate potential short-term fluctuations in any one source, the Supervisors may wish to consider adjustments to the various revenue streams to avoid an over-reliance on the Earned Income Tax, in particular.

The real estate tax millage of 0.28 mills is among the lowest in Chester County and remains unchanged. The property tax rate has not risen since before the turn of the century. Therefore, any new, unfunded mandates or structural changes to the underlying tax structure could have a significant impact on the millage rate.

The Township maintains a conservative approach to its revenue estimates. The number of real estate sales in the Township directly impacts the real estate transfer tax but has nominal impact on real estate property tax revenue.

Willistown is a member of the Paoli Task Force, supporting a long-range plan for transportation improvements in the vicinity of the Paoli Intermodal Transportation Center. The current project involves accessibility improvements to the rail station itself, with project completion expected in 2019. Long-term engineering, design and construction of additional transportation infrastructure improvements to the area are expected in the coming years.

The following residential land developments are in progress:

- A portion of the Daylesford Abbey Property has been subdivided to accommodate the "Chapel Hill" development, consisting of 55 age-targeted single family dwellings, with construction anticipated to last another 18 to 24 months.
- A tract near the Paoli Intermodal Transportation Center has been approved for a 30 unit townhouse community called "Paoli Walk". This project is anticipated to be completed in 12 to 18 months.

The evolving market for health insurance remains a source of uncertainty for the Township. The Township anticipates an increase in healthcare costs of approximately 6% overall, with employee benefits representing a significant portion of total costs in the General Fund.

The Earned Income Tax in the General Fund is levied at a rate of 0.875% on both residents and non-residents. All employers within the Township are required to withhold the earned income tax and submit it to the Township's earned income tax collector. The County-Wide Earned Income Tax Collector must transmit receipts from non-residents to the employees' place of residence. When the employees' place of residence does not impose the earned income tax, Willistown retains those receipts. The Township remains concerned that one or more jurisdictions not currently imposing the earned income tax may explore that option. This could

result in a reduction in earned income tax revenues for Willistown Township. Likewise, the Township administration remains concerned that the Great Valley School District may explore implementation of the earned income tax, which would result in a 50% reduction in earned income tax revenues to the Township. The Township administration will continue to monitor related events for any potential impact on Willistown's finances.

During preparation of this Budget Document, East Whiteland Township announced that it would consider an increase in the Earned Income Tax rate charged in that Township. The impact on Willistown Township could be a net decrease in Earned Income Tax collections of approximately \$50,000 in 2019.

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	General Fund		
	2018 Budget	2018 Projected	2019 Proposed
REVENUES:			
Taxes			
Real Estate	\$345,000	\$343,388	\$346,000
Real Estate Transfer	\$600,000	\$772,427	\$650,000
Earned Income	\$5,975,000	\$6,252,725	\$6,200,000
Local Services	\$250,000	\$290,590	\$270,000
	\$7,170,000	\$7,659,129	\$7,466,000
Licenses & Permits			
Cable TV Franchise Fees	\$300,000	\$301,855	\$300,000
	\$300,000	\$301,855	\$300,000
Fines & Forfeits			
Fines and Forfeits	\$18,000	\$28,490	\$23,000
	\$18,000	\$28,490	\$23,000
Interest, Rents & Royalties			
Interest	\$15,000	\$48,682	\$44,000
Rents and Royalties	\$1,200	\$1,700	\$1,800
	\$16,200	\$50,382	\$45,800
State Funding			
Recycling - Act 101	\$25,000	\$18,447	\$20,000
Other Shared Revenue	\$450	\$450	\$450
Public Utility Realty Tax (PURTA)	\$8,448	\$8,450	\$8,450
Motor Vehicle Fuel Tax			
Alcoholic Beverage Tax	\$1,200	-	\$1,200
Pension Aid	\$185,000	\$196,744	\$195,000
Foreign Fire Insurance	\$130,000	\$118,776	\$118,000
	\$350,098	\$342,867	\$343,100
Local Government			
Shared Services - Bartram Bridge			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	General Fund		
	2018 Budget	2018 Projected	2019 Proposed
Charges for Services			
General Government	\$74,700	\$82,128	\$65,864
Public Safety	\$473,700	\$516,109	\$473,100
Other Charges - Highways & Streets	\$20,000	\$20,000	\$20,000
Other Charges - Sanitation			
Wastewater / Sewage			
Culture and Recreation	\$15,000	\$11,473	\$10,000
	\$583,400	\$629,710	\$568,964
Other Financing Sources			
OPEB Trust Fund	\$136,577	\$104,666	\$75,497
Sewer Bond Funds			
Sale of Valley Creek Trunk Sewer			
Bartram Bridge Revenue			
	\$136,577	\$104,666	\$75,497
Unclassified Operating Revenue			
Unclassified Operating Revenue	\$5,150	\$131,747	\$7,205
	\$5,150	\$131,747	\$7,205
Total Revenues All Departments			
Taxes	\$7,170,000	\$7,659,129	\$7,466,000
Licenses & Permits	\$300,000	\$301,855	\$300,000
Fines & Forfeits	\$18,000	\$28,490	\$23,000
Interest, Rents & Royalties	\$16,200	\$50,382	\$45,800
State Funding	\$350,098	\$342,867	\$343,100
Local Government	-	-	-
Charges for Services	\$583,400	\$629,710	\$568,964
Other Financing Sources	\$136,577	\$104,666	\$75,497
Unclassified Operating Revenue	\$5,150	\$131,747	\$7,205
Total Revenues	\$8,579,425	\$9,248,846	\$8,829,566
TOTAL REVENUES	\$8,579,425	\$9,248,846	\$8,829,566

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	General Fund		
	2018 Budget	2018 Projected	2019 Proposed
EXPENDITURES:			
General Government			
Governing Body			
Salary and Wages	-	\$250	-
Employee Benefits	-	\$10,564	\$17,742
Materials & Services	\$7,000	\$5,910	\$7,000
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$7,000	\$16,724	\$24,742
Finance and Administration			
Salary and Wages	\$359,862	\$334,726	\$280,112
Employee Benefits	\$196,055	\$179,043	\$142,696
Materials & Services	\$228,842	\$222,940	\$246,550
Utilities	\$36,000	\$34,796	\$37,000
Vehicle Repairs & Fuel	\$5,000	\$5,062	\$5,000
Insurance	\$63,365	\$63,176	\$67,710
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$889,124	\$839,743	\$779,068
Tax Collection			
Salary and Wages			
Employee Benefits			
Materials & Services	\$103,038	\$81,360	\$102,272
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$103,038	\$81,360	\$102,272

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	General Fund		
	2018 Budget	2018 Projected	2019 Proposed
IT Networking / Data Processing			
Salary and Wages			
Employee Benefits			
Materials & Services	\$64,484	\$58,780	\$53,650
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures	\$6,000	\$5,815	\$7,000
Interfund Transfers			
Subtotal	\$70,484	\$64,595	\$60,650
	\$1,069,645	\$1,002,422	\$966,733
Public Safety			
Police			
Salary and Wages	\$2,633,618	\$2,651,019	\$2,785,608
Employee Benefits	\$1,810,904	\$1,732,213	\$1,751,623
Materials & Services	\$246,458	\$209,707	\$254,000
Utilities	\$41,000	\$29,934	\$35,500
Vehicle Repairs & Fuel	\$60,000	\$50,954	\$58,500
Insurance	\$195,084	\$196,132	\$200,000
Debt Service			
Capital Expenditures		\$11,978	
Interfund Transfers			
Subtotal	\$4,987,064	\$4,881,937	\$5,085,231
Fire			
Salary and Wages			
Employee Benefits	\$130,000	\$118,776	\$118,000
Materials & Services	\$312,180	\$312,180	\$347,000
Utilities	\$50,000	\$47,874	\$51,000
Vehicle Repairs & Fuel			
Insurance	\$15,000	\$15,000	\$15,000
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$507,180	\$493,830	\$531,000

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	General Fund		
	2018 Budget	2018 Projected	2019 Proposed
UCC / Code Enforcement			
Salary and Wages	\$162,186	\$154,970	\$207,400
Employee Benefits	\$98,408	\$89,715	\$128,818
Materials & Services	\$17,500	\$12,359	\$14,500
Utilities			
Vehicle Repairs & Fuel	\$1,000	\$159	\$1,000
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$279,094	\$257,203	\$351,718
Planning & Zoning			
Salary and Wages	\$93,524	\$76,835	\$128,654
Employee Benefits	\$42,669	\$26,865	\$56,509
Materials & Services	\$237,940	\$162,388	\$218,950
Utilities			
Vehicle Repairs & Fuel	\$2,000	(\$762)	\$1,000
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$376,134	\$265,326	\$405,113
Emergency Management			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	\$6,149,471	\$5,898,295	\$6,373,062

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	General Fund		
	2018 Budget	2018 Projected	2019 Proposed
Sanitation			
Recycling			
Salary and Wages			
Employee Benefits			
Materials & Services	\$30,000	\$29,526	\$30,000
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$30,000	\$29,526	\$30,000
Wastewater / Sewage			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	\$30,000	\$29,526	\$30,000
Highways & Streets			
General Services			
Salary and Wages	\$405,484	\$443,106	\$420,612
Employee Benefits	\$228,643	\$218,859	\$235,696
Materials & Services	\$47,750	\$22,631	\$43,500
Utilities	\$11,000	\$9,406	\$10,500
Vehicle Repairs & Fuel	\$7,000	\$8,459	\$8,500
Insurance	\$51,696	\$50,459	\$52,000
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$751,572	\$752,920	\$770,808

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	General Fund		
	2018 Budget	2018 Projected	2019 Proposed
Snow and Ice Removal			
Salary and Wages			
Employee Benefits			
Materials & Services	\$8,700	\$12,885	\$8,850
Utilities			
Vehicle Repairs & Fuel	\$13,000	\$35,567	\$13,000
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$21,700	\$48,452	\$21,850
Traffic Signals, Signs			
Salary and Wages			
Employee Benefits			
Materials & Services	\$24,000	\$32,012	\$27,000
Utilities	\$14,000	\$8,678	\$15,000
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures	-	\$12,361	-
Interfund Transfers			
Subtotal	\$38,000	\$53,051	\$42,000
Street Lighting			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Repairs of Tools & Machinery			
Salary and Wages			
Employee Benefits			
Materials & Services	\$7,500	\$3,092	\$7,000
Utilities			
Vehicle Repairs & Fuel	\$22,000	\$26,384	\$22,000
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$29,500	\$29,476	\$29,000

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	General Fund		
	2018 Budget	2018 Projected	2019 Proposed
Maintenance / Repairs, Highways & Bridges			
Salary and Wages			
Employee Benefits			
Materials & Services	\$91,000	\$81,825	\$93,000
Utilities			
Vehicle Repairs & Fuel	\$22,000	\$17,065	\$20,000
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$113,000	\$98,890	\$113,000
	\$953,772	\$982,788	\$976,658
Culture & Recreation			
Parks			
Salary and Wages	\$86,676	\$85,687	\$89,276
Employee Benefits	\$35,546	\$32,094	\$36,970
Materials & Services	\$63,600	\$143,197	\$174,900
Utilities	\$5,900	\$5,722	\$7,450
Vehicle Repairs & Fuel	\$1,800	\$3,005	\$1,800
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$193,522	\$269,705	\$310,396
Libraries			
Salary and Wages			
Employee Benefits			
Materials & Services	\$82,000	\$82,000	\$84,460
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$82,000	\$82,000	\$84,460
	\$275,522	\$351,705	\$394,856
Debt Service			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service	\$87,558	\$87,558	\$86,757
Capital Expenditures			
Interfund Transfers			
	\$87,558	\$87,558	\$86,757

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	General Fund		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Uses			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers	\$10,000	\$10,145	\$1,500
	\$10,000	\$10,145	\$1,500
Total Expenditures All Departments			
Salary and Wages	\$3,741,351	\$3,746,593	\$3,911,662
Employee Benefits	\$2,542,224	\$2,408,130	\$2,488,055
Materials & Services	\$1,571,992	\$1,472,791	\$1,712,632
Utilities	\$157,900	\$136,411	\$156,450
Vehicle Repairs & Fuel	\$133,800	\$145,892	\$130,800
Insurance	\$325,145	\$324,767	\$334,710
Debt Service	\$87,558	\$87,558	\$86,757
Capital Expenditures	\$6,000	\$30,154	\$7,000
Interfund Transfers	\$10,000	\$10,145	\$1,500
Total Expenditures	\$8,575,969	\$8,362,439	\$8,829,566
TOTAL EXPENDITURES	\$8,575,969	\$8,362,439	\$8,829,566
CURRENT YEAR SURPLUS OR DEFICIT	\$3,455	\$886,407	(\$0)

Operating Reserve Fund

The 2019 Budget Proposal includes no drawdown or other significant change to the Operating Reserve Fund.

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Operating Reserve Fund		
	2018 Budget	2018 Projected	2019 Proposed
REVENUES:			
Taxes			
Real Estate			
Real Estate Transfer			
Earned Income			
Local Services			
	-	-	-
Licenses & Permits			
Cable TV Franchise Fees			
	-	-	-
Fines & Forfeits			
Fines and Forfeits			
	-	-	-
Interest, Rents & Royalties			
Interest	-	\$11,760	
Rents and Royalties			
	-	\$11,760	-
State Funding			
Recycling - Act 101			
Other Shared Revenue			
Public Utility Realty Tax (PURTA)			
Motor Vehicle Fuel Tax			
Alcoholic Beverage Tax			
Pension Aid			
Foreign Fire Insurance			
	-	-	-
Local Government			
Shared Services - Bartram Bridge			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Operating Reserve Fund		
	2018 Budget	2018 Projected	2019 Proposed
Charges for Services			
General Government			
Public Safety			
Other Charges - Highways & Streets			
Other Charges - Sanitation			
Wastewater / Sewage			
Culture and Recreation			
	-	-	-
Other Financing Sources			
OPEB Trust Fund			
Sewer Bond Funds			
Sale of Valley Creek Trunk Sewer			\$541,344
Bartram Bridge Revenue			
	-	-	\$541,344
Unclassified Operating Revenue			
Unclassified Operating Revenue			
	-	-	-
Total Revenues All Departments			
Taxes	-	-	-
Licenses & Permits	-	-	-
Fines & Forfeits	-	-	-
Interest, Rents & Royalties	-	\$11,760	-
State Funding	-	-	-
Local Government	-	-	-
Charges for Services	-	-	-
Other Financing Sources	-	-	\$541,344
Unclassified Operating Revenue	-	-	-
Total Revenues	-	\$11,760	\$541,344
TOTAL REVENUES	-	\$11,760	\$541,344

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Operating Reserve Fund		
	2018 Budget	2018 Projected	2019 Proposed
EXPENDITURES:			
General Government			
Governing Body			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Finance and Administration			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Tax Collection			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Operating Reserve Fund		
	2018 Budget	2018 Projected	2019 Proposed
IT Networking / Data Processing			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Public Safety			
Police			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Fire			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Operating Reserve Fund		
	2018 Budget	2018 Projected	2019 Proposed
UCC / Code Enforcement			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Planning & Zoning			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Emergency Management			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Operating Reserve Fund		
	2018 Budget	2018 Projected	2019 Proposed
Sanitation			
Recycling			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Wastewater / Sewage			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Highways & Streets			
General Services			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Operating Reserve Fund		
	2018 Budget	2018 Projected	2019 Proposed
Snow and Ice Removal			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Traffic Signals, Signs			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Street Lighting			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Repairs of Tools & Machinery			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Operating Reserve Fund		
	2018 Budget	2018 Projected	2019 Proposed
Maintenance / Repairs, Highways & Bridges			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Culture & Recreation			
Parks			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Libraries			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Debt Service			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Operating Reserve Fund		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Uses			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-
Total Expenditures All Departments			
Salary and Wages	-	-	-
Employee Benefits	-	-	-
Materials & Services	-	-	-
Utilities	-	-	-
Vehicle Repairs & Fuel	-	-	-
Insurance	-	-	-
Debt Service	-	-	-
Capital Expenditures	-	-	-
Interfund Transfers	-	-	-
Total Expenditures	-	-	-
TOTAL EXPENDITURES	-	-	-
CURRENT YEAR SURPLUS OR DEFICIT	-	\$11,760	\$541,344

Capital Reserve Fund

The proposed budget includes a planned drawdown of \$643,300 from the capital reserve fund. Noteworthy capital expenditures include roof replacement and repairs to the public works facility; signage improvements at Greentree Park; replacement of the playset at Mill Park, replacement of two police vehicles; rehabilitation of two culverts (Spring Road and Dutton Mill Road); and, an additional \$100,000 towards the annual road resurfacing program. Subject to approval of the Board of Supervisors, sufficient funding will be transferred from the General Fund to the Capital Reserve Fund to be reflected in the projected cash balances at December 31, 2018. Details regarding the proposed capital spending plan for 2019 can be found later in this budget document.

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed
REVENUES:			
Taxes			
Real Estate			
Real Estate Transfer			
Earned Income			
Local Services			
	-	-	-
Licenses & Permits			
Cable TV Franchise Fees			
	-	-	-
Fines & Forfeits			
Fines and Forfeits			
	-	-	-
Interest, Rents & Royalties			
Interest	-	\$10,721	
Rents and Royalties			
	-	\$10,721	-
State Funding			
Recycling - Act 101			
Other Shared Revenue			
Public Utility Realty Tax (PURTA)			
Motor Vehicle Fuel Tax			
Alcoholic Beverage Tax			
Pension Aid			
Foreign Fire Insurance			
	-	-	-
Local Government			
Shared Services - Bartram Bridge			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed
Charges for Services			
General Government			
Public Safety			
Other Charges - Highways & Streets			
Other Charges - Sanitation			
Wastewater / Sewage			
Culture and Recreation			
	-	-	-
Other Financing Sources			
OPEB Trust Fund			
Sewer Bond Funds			
Sale of Valley Creek Trunk Sewer			
Bartram Bridge Revenue			
	-	-	-
Unclassified Operating Revenue			
Unclassified Operating Revenue			
	-	-	-
Total Revenues All Departments			
Taxes	-	-	-
Licenses & Permits	-	-	-
Fines & Forfeits	-	-	-
Interest, Rents & Royalties	-	\$10,721	-
State Funding	-	-	-
Local Government	-	-	-
Charges for Services	-	-	-
Other Financing Sources	-	-	-
Unclassified Operating Revenue	-	-	-
Total Revenues	-	\$10,721	-
TOTAL REVENUES	-	\$10,721	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed
EXPENDITURES:			
General Government			
Governing Body			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Finance and Administration			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures	\$25,000	\$27,384	\$25,000
Interfund Transfers			
Subtotal	\$25,000	\$27,384	\$25,000
Tax Collection			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed
IT Networking / Data Processing			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures	\$130,000	\$130,000	\$25,000
Interfund Transfers			
Subtotal	\$130,000	\$130,000	\$25,000
	\$155,000	\$157,384	\$50,000
Public Safety			
Police			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures	\$255,000	\$232,505	\$146,000
Interfund Transfers			
Subtotal	\$255,000	\$232,505	\$146,000
Fire			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed
UCC / Code Enforcement			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Planning & Zoning			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Emergency Management			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	\$255,000	\$232,505	\$146,000

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed
Sanitation			
Recycling			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Wastewater / Sewage			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Highways & Streets			
General Services			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures	\$50,000	-	\$407,300
Interfund Transfers			
Subtotal	\$50,000	-	\$407,300

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed
Snow and Ice Removal			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Traffic Signals, Signs			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Street Lighting			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Repairs of Tools & Machinery			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed
Maintenance / Repairs, Highways & Bridges			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	\$50,000	-	\$407,300
Culture & Recreation			
Parks			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures	\$25,550	\$10,000	\$40,000
Interfund Transfers			
Subtotal	\$25,550	\$10,000	\$40,000
Libraries			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	\$25,550	\$10,000	\$40,000
Debt Service			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Uses			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-
Total Expenditures All Departments			
Salary and Wages	-	-	-
Employee Benefits	-	-	-
Materials & Services	-	-	-
Utilities	-	-	-
Vehicle Repairs & Fuel	-	-	-
Insurance	-	-	-
Debt Service	-	-	-
Capital Expenditures	\$485,550	\$399,889	\$643,300
Interfund Transfers	-	-	-
Total Expenditures	\$485,550	\$399,889	\$643,300
TOTAL EXPENDITURES	\$485,550	\$399,889	\$643,300
CURRENT YEAR SURPLUS OR DEFICIT	(\$485,550)	(\$389,168)	(\$643,300)

Open Space Fund

The Open Space Fund is largely restricted to the acquisition of parkland and open space for the benefit of the public. In addition, Act 115 of 2013 authorizes the Township to annually expend up to 25% of the accumulated fund balance, to develop, improve, design, engineer and maintain property acquired for open space under State Law.

Although the Township's volunteer Open Space Review Board consistently seeks new projects to benefit our residents, no new projects have been identified and the 2019 Budget Proposal, therefore, is limited to expenditures to cover the Township's annual debt service principal and interest payments.

Unless the Supervisors take action to acquire additional open space, we expect revenues to exceed expenditures in 2019.

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Open Space Fund		
	2018 Budget	2018 Projected	2019 Proposed
REVENUES:			
Taxes			
Real Estate			
Real Estate Transfer			
Earned Income	\$700,000	\$756,609	\$725,000
Local Services			
	\$700,000	\$756,609	\$725,000
Licenses & Permits			
Cable TV Franchise Fees			
	-	-	-
Fines & Forfeits			
Fines and Forfeits			
	-	-	-
Interest, Rents & Royalties			
Interest	\$12,000	\$38,964	\$35,000
Rents and Royalties			
	\$12,000	\$38,964	\$35,000
State Funding			
Recycling - Act 101			
Other Shared Revenue			
Public Utility Realty Tax (PURTA)			
Motor Vehicle Fuel Tax			
Alcoholic Beverage Tax			
Pension Aid			
Foreign Fire Insurance			
	-	-	-
Local Government			
Shared Services - Bartram Bridge			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Open Space Fund		
	2018 Budget	2018 Projected	2019 Proposed
Charges for Services			
General Government			
Public Safety			
Other Charges - Highways & Streets			
Other Charges - Sanitation			
Wastewater / Sewage			
Culture and Recreation			
	-	-	-
Other Financing Sources			
OPEB Trust Fund			
Sewer Bond Funds			
Sale of Valley Creek Trunk Sewer			
Bartram Bridge Revenue			
	-	-	-
Unclassified Operating Revenue			
Unclassified Operating Revenue			
	-	-	-
Total Revenues All Departments			
Taxes	\$700,000	\$756,609	\$725,000
Licenses & Permits	-	-	-
Fines & Forfeits	-	-	-
Interest, Rents & Royalties	\$12,000	\$38,964	\$35,000
State Funding	-	-	-
Local Government	-	-	-
Charges for Services	-	-	-
Other Financing Sources	-	-	-
Unclassified Operating Revenue	-	-	-
Total Revenues	\$712,000	\$795,574	\$760,000
TOTAL REVENUES	\$712,000	\$795,574	\$760,000

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Open Space Fund		
	2018 Budget	2018 Projected	2019 Proposed
EXPENDITURES:			
General Government			
Governing Body			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Finance and Administration			
Salary and Wages			
Employee Benefits			
Materials & Services	\$143,000	\$1,411	\$1,000
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$143,000	\$1,411	\$1,000
Tax Collection			
Salary and Wages			
Employee Benefits			
Materials & Services	\$9,450	\$10,214	\$9,063
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$9,450	\$10,214	\$9,063

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Open Space Fund		
	2018 Budget	2018 Projected	2019 Proposed
IT Networking / Data Processing			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	\$152,450	\$11,625	\$10,063
Public Safety			
Police			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Fire			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Open Space Fund		
	2018 Budget	2018 Projected	2019 Proposed
UCC / Code Enforcement			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Planning & Zoning			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Emergency Management			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Open Space Fund		
	2018 Budget	2018 Projected	2019 Proposed
Sanitation			
Recycling			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Wastewater / Sewage			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Highways & Streets			
General Services			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Open Space Fund		
	2018 Budget	2018 Projected	2019 Proposed
Snow and Ice Removal			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Traffic Signals, Signs			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Street Lighting			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Repairs of Tools & Machinery			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Open Space Fund		
	2018 Budget	2018 Projected	2019 Proposed
Maintenance / Repairs, Highways & Bridges			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Culture & Recreation			
Parks			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Libraries			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Debt Service			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service	\$556,460	\$556,460	\$554,660
Capital Expenditures			
Interfund Transfers			
	\$556,460	\$556,460	\$554,660

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Open Space Fund		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Uses			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-
Total Expenditures All Departments			
Salary and Wages	-	-	-
Employee Benefits	-	-	-
Materials & Services	\$152,450	\$11,625	\$10,063
Utilities	-	-	-
Vehicle Repairs & Fuel	-	-	-
Insurance	-	-	-
Debt Service	\$556,460	\$556,460	\$554,660
Capital Expenditures	-	-	-
Interfund Transfers	-	-	-
Total Expenditures	\$708,910	\$568,085	\$564,723
TOTAL EXPENDITURES	\$708,910	\$568,085	\$564,723
CURRENT YEAR SURPLUS OR DEFICIT	\$3,090	\$227,489	\$195,278

Bartram Bridge Fund

The Bartram Bridge Fund accounts for the operating and capital expenditures associated with the volunteer Bartram Bridge Joint Preservation Board. The Joint Preservation Board identifies problems and recommends plans and programs to the respective governing bodies of Willistown and Newtown Townships for the repair, supervision, operation and maintenance of the Bartram Covered Bridge. The 2019 Budget Proposal includes \$3,000, half to be provided by Willistown Township and the other half by Newtown Township, as we await the results of a study conducted by the Joint Preservation Board. The results of that study will be addressed in future years.

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Bartram Bridge Fund		
	2018 Budget	2018 Projected	2019 Proposed
REVENUES:			
Taxes			
Real Estate			
Real Estate Transfer			
Earned Income			
Local Services			
	-	-	-
Licenses & Permits			
Cable TV Franchise Fees			
	-	-	-
Fines & Forfeits			
Fines and Forfeits			
	-	-	-
Interest, Rents & Royalties			
Interest	-	\$125	
Rents and Royalties			
	-	\$125	-
State Funding			
Recycling - Act 101			
Other Shared Revenue			
Public Utility Realty Tax (PURTA)			
Motor Vehicle Fuel Tax			
Alcoholic Beverage Tax			
Pension Aid			
Foreign Fire Insurance			
	-	-	-
Local Government			
Shared Services - Bartram Bridge	\$10,000	\$10,000	\$1,500
	\$10,000	\$10,000	\$1,500

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Bartram Bridge Fund		
	2018 Budget	2018 Projected	2019 Proposed
Charges for Services			
General Government			
Public Safety			
Other Charges - Highways & Streets			
Other Charges - Sanitation			
Wastewater / Sewage			
Culture and Recreation			
	-	-	-
Other Financing Sources			
OPEB Trust Fund			
Sewer Bond Funds			
Sale of Valley Creek Trunk Sewer			
Bartram Bridge Revenue	\$10,000	\$10,000	\$1,500
	\$10,000	\$10,000	\$1,500
Unclassified Operating Revenue			
Unclassified Operating Revenue			
	-	-	-
Total Revenues All Departments			
Taxes	-	-	-
Licenses & Permits	-	-	-
Fines & Forfeits	-	-	-
Interest, Rents & Royalties	-	\$125	-
State Funding	-	-	-
Local Government	\$10,000	\$10,000	\$1,500
Charges for Services	-	-	-
Other Financing Sources	\$10,000	\$10,000	\$1,500
Unclassified Operating Revenue	-	-	-
Total Revenues	\$20,000	\$20,125	\$3,000
TOTAL REVENUES	\$20,000	\$20,125	\$3,000

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Bartram Bridge Fund		
	2018 Budget	2018 Projected	2019 Proposed
EXPENDITURES:			
General Government			
Governing Body			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Finance and Administration			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Tax Collection			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Bartram Bridge Fund		
	2018 Budget	2018 Projected	2019 Proposed
IT Networking / Data Processing			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Public Safety			
Police			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Fire			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Bartram Bridge Fund		
	2018 Budget	2018 Projected	2019 Proposed
UCC / Code Enforcement			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Planning & Zoning			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Emergency Management			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Bartram Bridge Fund		
	2018 Budget	2018 Projected	2019 Proposed
Sanitation			
Recycling			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Wastewater / Sewage			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Highways & Streets			
General Services			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Bartram Bridge Fund		
	2018 Budget	2018 Projected	2019 Proposed
Snow and Ice Removal			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Traffic Signals, Signs			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Street Lighting			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Repairs of Tools & Machinery			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Bartram Bridge Fund		
	2018 Budget	2018 Projected	2019 Proposed
Maintenance / Repairs, Highways & Bridges			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Culture & Recreation			
Parks			
Salary and Wages			
Employee Benefits			
Materials & Services	\$20,000	\$1,319	\$3,000
Utilities	-	\$336	-
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$20,000	\$1,655	\$3,000
Libraries			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	\$20,000	\$1,655	\$3,000
Debt Service			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Bartram Bridge Fund		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Uses			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-
Total Expenditures All Departments			
Salary and Wages	-	-	-
Employee Benefits	-	-	-
Materials & Services	\$20,000	\$1,319	\$3,000
Utilities	-	\$336	-
Vehicle Repairs & Fuel	-	-	-
Insurance	-	-	-
Debt Service	-	-	-
Capital Expenditures	-	-	-
Interfund Transfers	-	-	-
Total Expenditures	\$20,000	\$1,655	\$3,000
TOTAL EXPENDITURES	\$20,000	\$1,655	\$3,000
CURRENT YEAR SURPLUS OR DEFICIT	-	\$18,470	-

State Liquid Fuels Fund

Sometimes referred to as the State Highway Aid Fund, the State Liquid Fuels Fund is utilized to account for receipts from the State Motor License Fund and allowable highway expenditures. For 2019, the Township proposes to utilize this fund for the cost of salt, anti-skid and magnesium chloride; electricity for traffic lights and street lights; a new crack-seal machine; and, approximately \$175,000 for road resurfacing and similar improvements. In addition, the budget includes the required matching funds under the State's ARLE and Green-Light-Go grant programs. These funds will be utilized to improve signalization along the Route 30 corridor through Willistown Township, connecting with similar improvements in Tredyffrin and East Whiteland Townships. All of these expenditures qualify as allowable highway expenditures under state law.

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed
REVENUES:			
Taxes			
Real Estate			
Real Estate Transfer			
Earned Income			
Local Services			
	-	-	-
Licenses & Permits			
Cable TV Franchise Fees			
	-	-	-
Fines & Forfeits			
Fines and Forfeits			
	-	-	-
Interest, Rents & Royalties			
Interest	-	\$5,200	\$4,000
Rents and Royalties			
	-	\$5,200	\$4,000
State Funding			
Recycling - Act 101			
Other Shared Revenue			
Public Utility Realty Tax (PURTA)			
Motor Vehicle Fuel Tax	\$388,701	\$393,954	\$393,781
Alcoholic Beverage Tax			
Pension Aid			
Foreign Fire Insurance			
	\$388,701	\$393,954	\$393,781
Local Government			
Shared Services - Bartram Bridge			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed
Charges for Services			
General Government			
Public Safety			
Other Charges - Highways & Streets			
Other Charges - Sanitation			
Wastewater / Sewage			
Culture and Recreation			
	-	-	-
Other Financing Sources			
OPEB Trust Fund			
Sewer Bond Funds			
Sale of Valley Creek Trunk Sewer			
Bartram Bridge Revenue			
	-	-	-
Unclassified Operating Revenue			
Unclassified Operating Revenue			
	-	-	-
Total Revenues All Departments			
Taxes	-	-	-
Licenses & Permits	-	-	-
Fines & Forfeits	-	-	-
Interest, Rents & Royalties	-	\$5,200	\$4,000
State Funding	\$388,701	\$393,954	\$393,781
Local Government	-	-	-
Charges for Services	-	-	-
Other Financing Sources	-	-	-
Unclassified Operating Revenue	-	-	-
Total Revenues	\$388,701	\$399,154	\$397,781
TOTAL REVENUES	\$388,701	\$399,154	\$397,781

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed
EXPENDITURES:			
General Government			
Governing Body			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Finance and Administration			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Tax Collection			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed
IT Networking / Data Processing			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Public Safety			
Police			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Fire			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed
UCC / Code Enforcement			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Planning & Zoning			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Emergency Management			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed
Sanitation			
Recycling			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Wastewater / Sewage			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Highways & Streets			
General Services			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed
Snow and Ice Removal			
Salary and Wages			
Employee Benefits			
Materials & Services	\$77,000	\$116,744	\$82,000
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$77,000	\$116,744	\$82,000
Traffic Signals, Signs			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities	\$10,000	\$6,710	\$7,000
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures	\$80,000		\$80,000
Interfund Transfers			
Subtotal	\$90,000	\$6,710	\$87,000
Street Lighting			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities	\$22,000	\$18,893	\$22,000
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$22,000	\$18,893	\$22,000
Repairs of Tools & Machinery			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed
Maintenance / Repairs, Highways & Bridges			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures	\$215,000	\$175,000	\$218,000
Interfund Transfers			
Subtotal	\$215,000	\$175,000	\$218,000
	\$404,000	\$317,347	\$409,000
Culture & Recreation			
Parks			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Libraries			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Debt Service			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Uses			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-
Total Expenditures All Departments			
Salary and Wages	-	-	-
Employee Benefits	-	-	-
Materials & Services	\$77,000	\$116,744	\$82,000
Utilities	\$32,000	\$25,603	\$29,000
Vehicle Repairs & Fuel	-	-	-
Insurance	-	-	-
Debt Service	-	-	-
Capital Expenditures	\$295,000	\$175,000	\$298,000
Interfund Transfers	-	-	-
Total Expenditures	\$404,000	\$317,347	\$409,000
TOTAL EXPENDITURES	\$404,000	\$317,347	\$409,000
CURRENT YEAR SURPLUS OR DEFICIT	(\$15,299)	\$81,808	(\$11,219)

Sewer Funds

The Valley Forge Sewer Fund, the Penns Preserve Sewer Fund, and the Low Pressure Sewer Fund are used to account for transactions related to the billing and collection of the sanitary sewer fees and expenditures related to the collection, conveyance and treatment of waste water.

The **Valley Forge Sewer Fund** is used to account for service provided to customers in the area whose sewage is conveyed to the Valley Forge Sewer Authority through the Valley Creek Trunk Sewer in Tredyffrin Township. The proposed budget for the Valley Forge Sewer Fund includes the normal operations, maintenance, and capital costs associated with the gravity sewers, pumping stations, and force mains located in Willistown Township, as well as the conveyance through Tredyffrin Township and treatment at the Valley Forge Sewer Authority in Phoenixville.

During 2013, the Township issued bonds to cover costs of an upgrade and expansion at both the Valley Creek Trunk Sewer and the Valley Forge Treatment Plant. Bond proceeds also pay for projects within the Township's sanitary sewer systems, including upgrades to Pump Station #3 and implementation of a strategic inflow and infiltration reduction program. The annual debt service payments are included in the 2019 Budget Proposal.

As indicated earlier in this budget message, the Township's 2019 Budget Proposal includes a 3.6% increase in sewer rates, to ensure we are able to continue providing the environmentally sound conveyance, collection and treatment of sanitary sewage. The Township is committed to reducing the infiltration and inflow of clear water into the sanitary sewer system. Accordingly, the proposed budget includes \$250,000 towards this year's inflow and infiltration reduction projects in the area serviced by the Valley Forge Sewer Fund. Reducing inflow and infiltration not only reduces the wasteful collection, conveyance and treatment of clear water, but also results in a more environmentally friendly system.

Sale of the Valley Creek Trunk Sewer

The majority of Willistown Township's public wastewater is conveyed through the Valley Creek Trunk Sewer system, which Tredyffrin Township currently leases and operates. The Valley Creek Trunk Sewer system accepts wastewater from several municipalities and conveys it to a treatment plant that is owned and operated by the Valley Forge Sewer Authority. The Tredyffrin Township Municipal Authority owns the VCTS and leases it to Tredyffrin Township.

The municipalities served by the Valley Creek Trunk Sewer system entered into an Agreement dated November 1, 1970 for the collection and conveyance of wastewater to the Valley Forge Sewer Authority treatment plant.

Between 2012 and 2015, a series of breaches in the Valley Creek Trunk Sewer system resulted in a significant discharge of sewage into the Schuylkill River. As a result of the overflows, the Pennsylvania Department of Environmental Protection issued a consent order requiring the emergency rehabilitation of the Valley Creek Trunk Sewer, at significant cost to the municipalities served by the system. In an effort to resolve financial responsibilities relating to this project, the municipalities entered into a Settlement Agreement to sell the rehabilitated Valley Creek Trunk Sewer.

At a public meeting held July 24, 2017, the Willistown Township Board of Supervisors adopted a Resolution approving the Settlement Agreement and providing for the sale of the Valley Creek Trunk Sewer.

Tredyffrin issued a Request for Qualifications on September 11, 2017 and a Request for Bids on November 8, 2018 to solicit bids from interested and qualified companies and entities to purchase the Valley Creek Trunk Sewer. Tredyffrin received one (1) response to the RFQ and, after the opportunity for due diligence, Tredyffrin received one (1) bid. Tredyffrin Township and the Tredyffrin Township Municipal Authority reviewed the bid submitted by the Purchaser, and determined that the bid submitted by the Purchaser is in the best interest of Tredyffrin Township and the Tredyffrin Township Municipal Authority, that the bid complies in all material ways with the terms of the Settlement Agreement, and offers the greatest value to the municipalities served by the Valley Creek Trunk Sewer.

On November 19, 2018, Tredyffrin awarded the bid to the Purchaser.

Pursuant to the terms of the Settlement Agreement, upon closing with the Purchaser, the 1970 Agreement automatically terminates and becomes null and void (except for certain provisions as set forth in the Settlement Agreement).

At a Special Meeting scheduled for December 10, 2018, the Board of Supervisors will consider a Resolution to approve the sale of the Valley Creek Trunk Sewer.

The proceeds from the sale of the Valley Creek Trunk Sewer are included as revenue to the Valley Forge Sewer Fund in the 2019 Budget Proposal. In addition, the 2019 Budget Proposal includes the transfer of a portion of the proceeds from the Valley Forge Sewer Fund to the Operating Reserve Fund, as repayment of a loan authorized by Resolution of the Board of Supervisors adopted at a public meeting held December 18, 2017.

The remaining funds will be held in reserve of the Valley Creek Trunk Sewer Fund in support of the Township's sewer infrastructure, to include the long-term Inflow and Infiltration Reduction Plan.

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Valley Forge Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
REVENUES:			
Taxes			
Real Estate			
Real Estate Transfer			
Earned Income			
Local Services			
	-	-	-
Licenses & Permits			
Cable TV Franchise Fees			
	-	-	-
Fines & Forfeits			
Fines and Forfeits			
	-	-	-
Interest, Rents & Royalties			
Interest	\$4,000	\$12,751	\$13,000
Rents and Royalties			
	\$4,000	\$12,751	\$13,000
State Funding			
Recycling - Act 101			
Other Shared Revenue			
Public Utility Realty Tax (PURTA)			
Motor Vehicle Fuel Tax			
Alcoholic Beverage Tax			
Pension Aid			
Foreign Fire Insurance			
	-	-	-
Local Government			
Shared Services - Bartram Bridge			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Valley Forge Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Charges for Services			
General Government			
Public Safety			
Other Charges - Highways & Streets			
Other Charges - Sanitation		\$95,247	
Wastewater / Sewage	\$1,773,725	\$1,802,505	\$1,783,370
Culture and Recreation			
	\$1,773,725	\$1,897,752	\$1,783,370
Other Financing Sources			
OPEB Trust Fund			
Sewer Bond Funds		\$228,000	
Sale of Valley Creek Trunk Sewer			\$3,906,235
Bartram Bridge Revenue			
	-	\$228,000	\$3,906,235
Unclassified Operating Revenue			
Unclassified Operating Revenue			
	-	-	-
Total Revenues All Departments			
Taxes	-	-	-
Licenses & Permits	-	-	-
Fines & Forfeits	-	-	-
Interest, Rents & Royalties	\$4,000	\$12,751	\$13,000
State Funding	-	-	-
Local Government	-	-	-
Charges for Services	\$1,773,725	\$1,897,752	\$1,783,370
Other Financing Sources	-	\$228,000	\$3,906,235
Unclassified Operating Revenue	-	-	-
Total Revenues	\$1,777,725	\$2,138,504	\$5,702,605
TOTAL REVENUES	\$1,777,725	\$2,138,504	\$5,702,605

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Valley Forge Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
EXPENDITURES:			
General Government			
Governing Body			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Finance and Administration			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Tax Collection			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Valley Forge Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
IT Networking / Data Processing			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Public Safety			
Police			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Fire			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Valley Forge Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
UCC / Code Enforcement			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Planning & Zoning			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Emergency Management			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Valley Forge Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Sanitation			
Recycling			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Wastewater / Sewage			
Salary and Wages	\$205,278	\$214,518	\$241,028
Employee Benefits	\$104,685	\$97,620	\$125,015
Materials & Services	\$765,504	\$971,389	\$842,771
Utilities	\$55,500	\$57,889	\$56,200
Vehicle Repairs & Fuel	\$1,000	\$1,397	\$1,000
Insurance	\$17,232	\$16,820	\$17,000
Debt Service	-	-	-
Capital Expenditures	\$601,185	\$851,235	\$277,500
Interfund Transfers	-	-	-
Subtotal	\$1,750,384	\$2,210,868	\$1,560,513
	\$1,750,384	\$2,210,868	\$1,560,513
Highways & Streets			
General Services			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Valley Forge Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Snow and Ice Removal			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Traffic Signals, Signs			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Street Lighting			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Repairs of Tools & Machinery			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Valley Forge Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Maintenance / Repairs, Highways & Bridges			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Culture & Recreation			
Parks			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Libraries			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Debt Service			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service	\$398,877	\$398,877	\$395,228
Capital Expenditures			
Interfund Transfers			
	\$398,877	\$398,877	\$395,228

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Valley Forge Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Uses			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			\$541,344
	-	-	\$541,344
Total Expenditures All Departments			
Salary and Wages	\$205,278	\$214,518	\$241,028
Employee Benefits	\$104,685	\$97,620	\$125,015
Materials & Services	\$765,504	\$971,389	\$842,771
Utilities	\$55,500	\$57,889	\$56,200
Vehicle Repairs & Fuel	\$1,000	\$1,397	\$1,000
Insurance	\$17,232	\$16,820	\$17,000
Debt Service	\$398,877	\$398,877	\$395,228
Capital Expenditures	\$601,185	\$851,235	\$277,500
Interfund Transfers	-	-	\$541,344
Total Expenditures	\$2,149,261	\$2,609,745	\$2,497,085
TOTAL EXPENDITURES	\$2,149,261	\$2,609,745	\$2,497,085
CURRENT YEAR SURPLUS OR DEFICIT	(\$371,536)	(\$471,241)	\$3,205,520

The **Low Pressure Sewer Fund** is used to account for services provided to those customers whose properties lie at a lower elevation than the gravity sewer mains, and therefore require sewage grinder pumps to evacuate their sewage into a low pressure sewer main until it reaches the gravity sewer main. Each customer pays a quarterly surcharge for the annual cleanout and inspection of the grinder pump, as well as the twenty-four-hour callout number. In the event of a service call, all services rendered are billed to the customer based on the actual cost to the Township. This scenario closely resembles a fee-for-services model, while allowing Low Pressure Sewer Customers to ensure the proper operation of their grinder pumps through the twenty-four-hour callout service provided by the Township.

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Low Pressure Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
REVENUES:			
Taxes			
Real Estate			
Real Estate Transfer			
Earned Income			
Local Services			
	-	-	-
Licenses & Permits			
Cable TV Franchise Fees			
	-	-	-
Fines & Forfeits			
Fines and Forfeits			
	-	-	-
Interest, Rents & Royalties			
Interest	\$200	\$1,416	\$1,300
Rents and Royalties			
	\$200	\$1,416	\$1,300
State Funding			
Recycling - Act 101			
Other Shared Revenue			
Public Utility Realty Tax (PURTA)			
Motor Vehicle Fuel Tax			
Alcoholic Beverage Tax			
Pension Aid			
Foreign Fire Insurance			
	-	-	-
Local Government			
Shared Services - Bartram Bridge			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Low Pressure Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Charges for Services			
General Government			
Public Safety			
Other Charges - Highways & Streets			
Other Charges - Sanitation	\$60,400	\$85,357	\$62,000
Wastewater / Sewage			
Culture and Recreation			
	\$60,400	\$85,357	\$62,000
Other Financing Sources			
OPEB Trust Fund			
Sewer Bond Funds			
Sale of Valley Creek Trunk Sewer			
Bartram Bridge Revenue			
	-	-	-
Unclassified Operating Revenue			
Unclassified Operating Revenue			
	-	-	-
Total Revenues All Departments			
Taxes	-	-	-
Licenses & Permits	-	-	-
Fines & Forfeits	-	-	-
Interest, Rents & Royalties	\$200	\$1,416	\$1,300
State Funding	-	-	-
Local Government	-	-	-
Charges for Services	\$60,400	\$85,357	\$62,000
Other Financing Sources	-	-	-
Unclassified Operating Revenue	-	-	-
Total Revenues	\$60,600	\$86,773	\$63,300
TOTAL REVENUES	\$60,600	\$86,773	\$63,300

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Low Pressure Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
EXPENDITURES:			
General Government			
Governing Body			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Finance and Administration			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Tax Collection			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Low Pressure Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
IT Networking / Data Processing			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Public Safety			
Police			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Fire			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Low Pressure Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
UCC / Code Enforcement			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Planning & Zoning			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Emergency Management			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Low Pressure Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Sanitation			
Recycling			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Wastewater / Sewage			
Salary and Wages			
Employee Benefits			
Materials & Services	\$55,000	\$79,747	\$55,000
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	\$55,000	\$79,747	\$55,000
	\$55,000	\$79,747	\$55,000
Highways & Streets			
General Services			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Low Pressure Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Snow and Ice Removal			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Traffic Signals, Signs			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Street Lighting			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Repairs of Tools & Machinery			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Low Pressure Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Maintenance / Repairs, Highways & Bridges			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Culture & Recreation			
Parks			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Libraries			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Debt Service			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Low Pressure Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Uses			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-
Total Expenditures All Departments			
Salary and Wages	-	-	-
Employee Benefits	-	-	-
Materials & Services	\$55,000	\$79,747	\$55,000
Utilities	-	-	-
Vehicle Repairs & Fuel	-	-	-
Insurance	-	-	-
Debt Service	-	-	-
Capital Expenditures	-	-	-
Interfund Transfers	-	-	-
Total Expenditures	\$55,000	\$79,747	\$55,000
TOTAL EXPENDITURES	\$55,000	\$79,747	\$55,000
CURRENT YEAR SURPLUS OR DEFICIT	\$5,600	\$7,027	\$8,300

The **Penn's Preserve Fund** is used to account for services provided to the customers in the Penn's Preserve service area. The 2019 Budget Proposal includes expenditures for normal operations and maintenance of the sewers, pumping stations, and spray irrigation treatment plant. In addition, the proposed budget includes a planned drawdown of cash reserves for the installation of two new pumps and the completion of a vegetated buffer, which is required by the Water Quality Management permit issued by the Pennsylvania Department of Environmental Protection.

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Penns Preserve Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
REVENUES:			
Taxes			
Real Estate			
Real Estate Transfer			
Earned Income			
Local Services			
	-	-	-
Licenses & Permits			
Cable TV Franchise Fees			
	-	-	-
Fines & Forfeits			
Fines and Forfeits			
	-	-	-
Interest, Rents & Royalties			
Interest	\$500	\$2,132	\$2,000
Rents and Royalties			
	\$500	\$2,132	\$2,000
State Funding			
Recycling - Act 101			
Other Shared Revenue			
Public Utility Realty Tax (PURTA)			
Motor Vehicle Fuel Tax			
Alcoholic Beverage Tax			
Pension Aid			
Foreign Fire Insurance			
	-	-	-
Local Government			
Shared Services - Bartram Bridge			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Penns Preserve Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Charges for Services			
General Government			
Public Safety			
Other Charges - Highways & Streets			
Other Charges - Sanitation	\$140,790	\$141,519	\$145,515
Wastewater / Sewage			
Culture and Recreation			
	\$140,790	\$141,519	\$145,515
Other Financing Sources			
OPEB Trust Fund			
Sewer Bond Funds			
Sale of Valley Creek Trunk Sewer			
Bartram Bridge Revenue			
	-	-	-
Unclassified Operating Revenue			
Unclassified Operating Revenue			
	-	-	-
Total Revenues All Departments			
Taxes	-	-	-
Licenses & Permits	-	-	-
Fines & Forfeits	-	-	-
Interest, Rents & Royalties	\$500	\$2,132	\$2,000
State Funding	-	-	-
Local Government	-	-	-
Charges for Services	\$140,790	\$141,519	\$145,515
Other Financing Sources	-	-	-
Unclassified Operating Revenue	-	-	-
Total Revenues	\$141,290	\$143,651	\$147,515
TOTAL REVENUES	\$141,290	\$143,651	\$147,515

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Penns Preserve Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
EXPENDITURES:			
General Government			
Governing Body			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Finance and Administration			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Tax Collection			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Penns Preserve Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
IT Networking / Data Processing			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Public Safety			
Police			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Fire			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Penns Preserve Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
UCC / Code Enforcement			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Planning & Zoning			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Emergency Management			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Penns Preserve Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Sanitation			
Recycling			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Wastewater / Sewage			
Salary and Wages	\$4,194	\$4,190	-
Employee Benefits	\$931	\$345	-
Materials & Services	\$101,000	\$91,527	\$105,006
Utilities	\$28,300	\$24,409	\$27,000
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures	\$75,000	\$60,535	\$25,000
Interfund Transfers			
Subtotal	\$209,425	\$181,006	\$157,006
	\$209,425	\$181,006	\$157,006
Highways & Streets			
General Services			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Penns Preserve Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Snow and Ice Removal			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Traffic Signals, Signs			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Street Lighting			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Repairs of Tools & Machinery			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Penns Preserve Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Maintenance / Repairs, Highways & Bridges			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Culture & Recreation			
Parks			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Libraries			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Debt Service			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	Penns Preserve Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Uses			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-
Total Expenditures All Departments			
Salary and Wages	\$4,194	\$4,190	-
Employee Benefits	\$931	\$345	-
Materials & Services	\$101,000	\$91,527	\$105,006
Utilities	\$28,300	\$24,409	\$27,000
Vehicle Repairs & Fuel	-	-	-
Insurance	-	-	-
Debt Service	-	-	-
Capital Expenditures	\$75,000	\$60,535	\$25,000
Interfund Transfers	-	-	-
Total Expenditures	\$209,425	\$181,006	\$157,006
TOTAL EXPENDITURES	\$209,425	\$181,006	\$157,006
CURRENT YEAR SURPLUS OR DEFICIT	(\$68,135)	(\$37,355)	(\$9,491)

The **West Chester Pike Sewer Fund** will be utilized to account for connection fees and capital expenditures relating to the expansion of public sewers to serve thirteen residential properties on the south side of West Chester Pike, just west of Street Road, as required by the Pennsylvania Department of Environmental Protection.

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
REVENUES:			
Taxes			
Real Estate			
Real Estate Transfer			
Earned Income			
Local Services			
	-	-	-
Licenses & Permits			
Cable TV Franchise Fees			
	-	-	-
Fines & Forfeits			
Fines and Forfeits			
	-	-	-
Interest, Rents & Royalties			
Interest	-	\$3,027	
Rents and Royalties			
	-	\$3,027	-
State Funding			
Recycling - Act 101			
Other Shared Revenue			
Public Utility Realty Tax (PURTA)			
Motor Vehicle Fuel Tax			
Alcoholic Beverage Tax			
Pension Aid			
Foreign Fire Insurance			
	-	-	-
Local Government			
Shared Services - Bartram Bridge			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Charges for Services			
General Government			
Public Safety			
Other Charges - Highways & Streets			
Other Charges - Sanitation			
Wastewater / Sewage			
Culture and Recreation			
	-	-	-
Other Financing Sources			
OPEB Trust Fund			
Sewer Bond Funds			
Sale of Valley Creek Trunk Sewer			
Bartram Bridge Revenue			
	-	-	-
Unclassified Operating Revenue			
Unclassified Operating Revenue			
	-	-	-
Total Revenues All Departments			
Taxes	-	-	-
Licenses & Permits	-	-	-
Fines & Forfeits	-	-	-
Interest, Rents & Royalties	-	\$3,027	-
State Funding	-	-	-
Local Government	-	-	-
Charges for Services	-	-	-
Other Financing Sources	-	-	-
Unclassified Operating Revenue	-	-	-
Total Revenues	-	\$3,027	-
TOTAL REVENUES	-	\$3,027	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
EXPENDITURES:			
General Government			
Governing Body			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Finance and Administration			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Tax Collection			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
IT Networking / Data Processing			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Public Safety			
Police			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Fire			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
UCC / Code Enforcement			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Planning & Zoning			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Emergency Management			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Sanitation			
Recycling			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Wastewater / Sewage			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			\$328,000
Interfund Transfers			
Subtotal	-	-	\$328,000
	-	-	\$328,000
Highways & Streets			
General Services			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Snow and Ice Removal			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Traffic Signals, Signs			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Street Lighting			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
Repairs of Tools & Machinery			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-

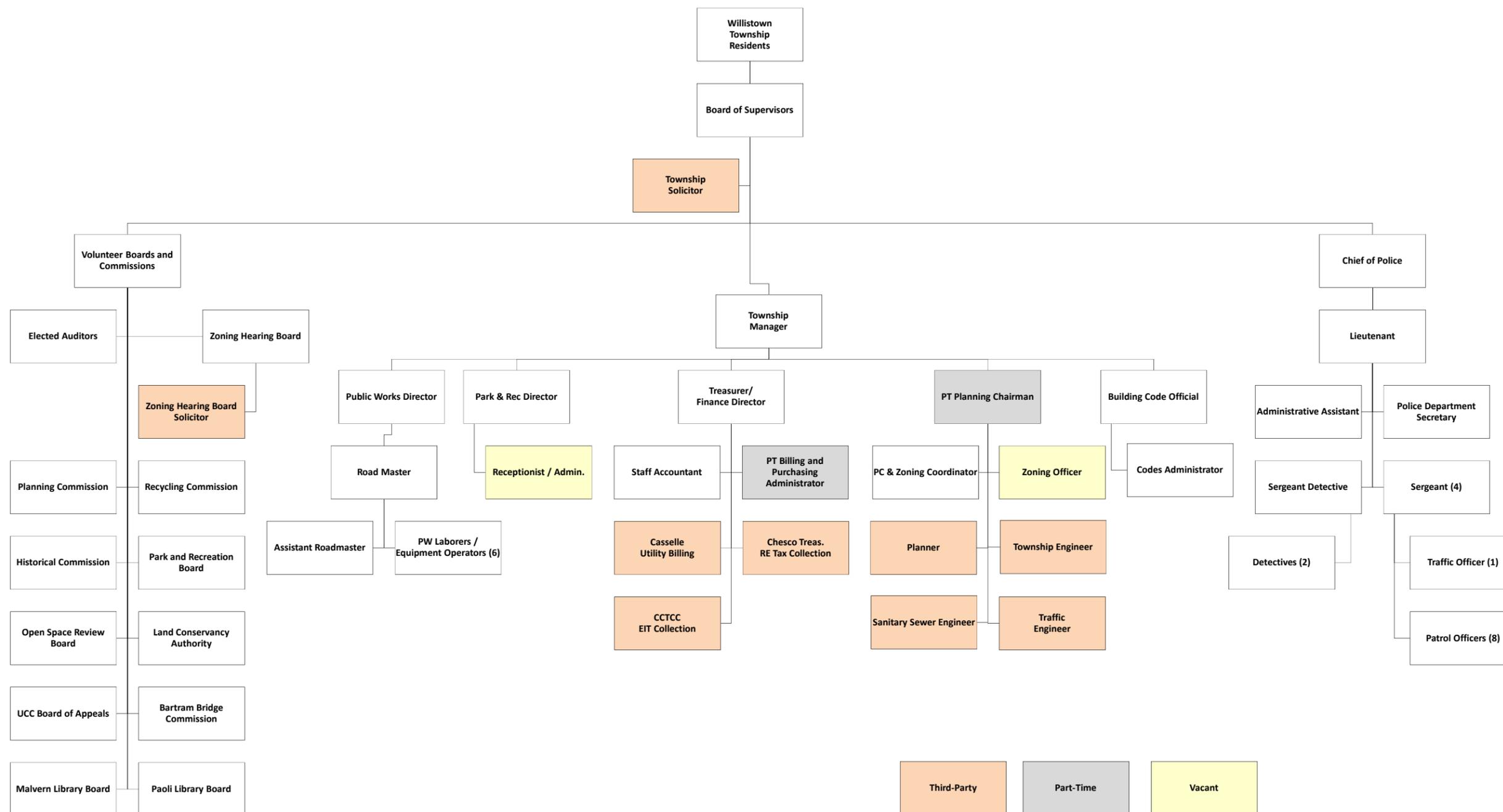
**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Maintenance / Repairs, Highways & Bridges			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Culture & Recreation			
Parks			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Libraries			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
Subtotal	-	-	-
	-	-	-
Debt Service			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
Budget Detail**

Category	West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Uses			
Salary and Wages			
Employee Benefits			
Materials & Services			
Utilities			
Vehicle Repairs & Fuel			
Insurance			
Debt Service			
Capital Expenditures			
Interfund Transfers			
	-	-	-
Total Expenditures All Departments			
Salary and Wages	-	-	-
Employee Benefits	-	-	-
Materials & Services	-	-	-
Utilities	-	-	-
Vehicle Repairs & Fuel	-	-	-
Insurance	-	-	-
Debt Service	-	-	-
Capital Expenditures	-	-	\$328,000
Interfund Transfers	-	-	-
Total Expenditures	-	-	\$328,000
TOTAL EXPENDITURES	-	-	\$328,000
CURRENT YEAR SURPLUS OR DEFICIT	-	\$3,027	(\$328,000)

WILLISTOWN TOWNSHIP ADMINISTRATION
2019 PROPOSED ORGANIZATIONAL CHART



Proposed Capital Budget

For budgeting purposes only, Willistown treats as capital expenditures those major purchases of goods or services that are less frequent in nature and, while very important, are not necessarily part of the Township's day-to-day operations. The 2019 Budget Proposal includes the following capital expenditures:

It Networking / Data Processing

The budget includes the replacement of several workstations and the final costs associated with implementation of our new Accounting/ERP System.

Public Safety – Police

The Police Department budget includes the replacement of two police vehicles, new and replacement uniforms, tasers, mobile IT devices, safety improvements to the attic stairs in the Police Building, and a new dehumidifier in the men's locker room.

Sanitation – Wastewater/Sewage

The Sewer Budget includes funding for the long-term inflow and infiltration reduction program, installation of new pumps at Pumping Station #5, and the expansion of public sewers to thirteen residential properties on the south side of West Chester Pike, just west of Street Road (pursuant to DEP Order).

Highways and Streets

Here, we include \$275,000 towards the annual resurfacing plan, \$43,000 for a new crack-seal machine, replacement parts for heavy equipment, one new traffic signal controller, minor bridge repairs, a new left turn signal at West Chester Pike and Stoneham Drive, roofing/painting of the public works garage, and rehabilitation of the Spring Road and Dutton Mill Road culverts. In addition, we have included matching funds for grants covering traffic signal improvements along Lancaster Avenue.

Parks

The Parks & Recreation Board has requested upgraded signage at Greentree Park and a new playset at Mill Park, for a total request of \$40,000.

**Willistown Township
2019 Operating and Capital Budget Proposal
Capital Budget Detail**

Category	General Fund	Capital Projects Fund	State Liquid Fuels / Highway Aid Fund	Valley Forge Sewer Fund	Penns Preserve Sewer Fund	West Chester Pike Sewer Fund	All Funds Available for Appropriation
	2019 Proposed	2019 Proposed	2019 Proposed	2019 Proposed	2019 Proposed	2019 Proposed	2019 Proposed
General Government							
Governing Body	-	-	-	-	-	-	-
Finance and Administration	-	\$25,000	-	-	-	-	\$25,000
Tax Collection	-	-	-	-	-	-	-
IT Networking / Data Processing	\$7,000	\$25,000	-	-	-	-	\$32,000
	\$7,000	\$50,000	-	-	-	-	\$57,000
Public Safety							
Police	-	\$146,000	-	-	-	-	\$146,000
Fire	-	-	-	-	-	-	-
UCC / Code Enforcement	-	-	-	-	-	-	-
Planning & Zoning	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-
	-	\$146,000	-	-	-	-	\$146,000
Sanitation							
Recycling	-	-	-	-	-	-	-
Wastewater / Sewage	-	-	-	\$277,500	\$25,000	\$328,000	\$630,500
	-	-	-	\$277,500	\$25,000	\$328,000	\$630,500
Highways & Streets							
General Services	-	\$407,300	-	-	-	-	\$407,300
Snow and Ice Removal	-	-	-	-	-	-	-
Traffic Signals, Signs	-	-	\$80,000	-	-	-	\$80,000
Street Lighting	-	-	-	-	-	-	-
Repairs of Tools & Machinery	-	-	-	-	-	-	-
Maintenance / Repairs, Highways & Bridges	-	-	\$218,000	-	-	-	\$218,000
	-	\$407,300	\$298,000	-	-	-	\$705,300
Culture & Recreation							
Parks	-	\$40,000	-	-	-	-	\$40,000
Libraries	-	-	-	-	-	-	-
	-	\$40,000	-	-	-	-	\$40,000
Debt Service							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Other Financing Uses							
Sale of Valley Creek Trunk Sewer	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total Capital Expenditures	\$7,000	\$643,300	\$298,000	\$277,500	\$25,000	\$328,000	\$1,578,800

**WILLISTOWN TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA**

RESOLUTION ___ OF 2018

ANNUAL BUDGET

**A RESOLUTION OF THE TOWNSHIP OF WILLISTOWN,
IN THE COUNTY OF CHESTER, COMMONWEALTH OF
PENNSYLVANIA, APPROPRIATING SPECIFIC SUMS
ESTIMATED TO BE REQUIRED FOR THE SPECIFIC
PURPOSES OF THE MUNICIPAL GOVERNMENT,
HEREINAFTER SET FORTH, DURING THE YEAR 2019.**

BE IT RESOLVED AND ENACTED, by the Board of Township Supervisors of the Township of Willistown, in the County of Chester, Commonwealth of Pennsylvania:

Section 1. That for the revenues and expenditures of the fiscal year 2019 the following amounts are hereby appropriated for specific purposes, as further set forth on the following page.

Revenues	\$16,445,111
Expenditures	\$13,486,680

Section 2. That any resolution conflicting with this resolution, by and the same, is hereby repealed insofar as the same affects this resolution.

ADOPTED this 17th day of December, 2018.

**WILLISTOWN TOWNSHIP
BOARD OF SUPERVISORS**

Robert T. Lange, Chairman

William R. Shoemaker, Vice Chairman

Barbara L. Handelin, Supervisor

ATTEST:

David R. Burman
Secretary

**Willistown Township
2019 Operating and Capital Budget Proposal
All Funds Available For Appropriation**

Category	Governmental Funds for General Appropriation								
	General Fund			Operating Reserve Fund			Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
REVENUES:									
Taxes									
Real Estate	\$345,000	\$343,388	\$346,000	-	-	-	-	-	-
Real Estate Transfer	\$600,000	\$772,427	\$650,000	-	-	-	-	-	-
Earned Income	\$5,975,000	\$6,252,725	\$6,200,000	-	-	-	-	-	-
Local Services	\$250,000	\$290,590	\$270,000	-	-	-	-	-	-
	\$7,170,000	\$7,659,129	\$7,466,000	-	-	-	-	-	-
Licenses & Permits									
Cable TV Franchise Fees	\$300,000	\$301,855	\$300,000	-	-	-	-	-	-
	\$300,000	\$301,855	\$300,000	-	-	-	-	-	-
Fines & Forfeits									
Fines and Forfeits	\$18,000	\$28,490	\$23,000	-	-	-	-	-	-
	\$18,000	\$28,490	\$23,000	-	-	-	-	-	-
Interest, Rents & Royalties									
Interest	\$15,000	\$48,682	\$44,000	-	\$11,760	-	-	\$10,721	-
Rents and Royalties	\$1,200	\$1,700	\$1,800	-	-	-	-	-	-
	\$16,200	\$50,382	\$45,800	-	\$11,760	-	-	\$10,721	-
State Funding									
Recycling - Act 101	\$25,000	\$18,447	\$20,000	-	-	-	-	-	-
Other Shared Revenue	\$450	\$450	\$450	-	-	-	-	-	-
Public Utility Realty Tax (PURTA)	\$8,448	\$8,450	\$8,450	-	-	-	-	-	-
Motor Vehicle Fuel Tax	-	-	-	-	-	-	-	-	-
Alcoholic Beverage Tax	\$1,200	-	\$1,200	-	-	-	-	-	-
Pension Aid	\$185,000	\$196,744	\$195,000	-	-	-	-	-	-
Foreign Fire Insurance	\$130,000	\$118,776	\$118,000	-	-	-	-	-	-
	\$350,098	\$342,867	\$343,100	-	-	-	-	-	-
Local Government									
Shared Services - Bartram Bridge	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Charges for Services									
General Government	\$74,700	\$82,128	\$65,864	-	-	-	-	-	-
Public Safety	\$473,700	\$516,109	\$473,100	-	-	-	-	-	-
Other Charges - Highways & Streets	\$20,000	\$20,000	\$20,000	-	-	-	-	-	-
Other Charges - Sanitation	-	-	-	-	-	-	-	-	-
Wastewater / Sewage	-	-	-	-	-	-	-	-	-
Culture and Recreation	\$15,000	\$11,473	\$10,000	-	-	-	-	-	-
	\$583,400	\$629,710	\$568,964	-	-	-	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
All Funds Available For Appropriation**

Category	Governmental Funds for General Appropriation								
	General Fund			Operating Reserve Fund			Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
Other Financing Sources									
Interfund - OPEB Trust Fund	\$136,577	\$104,666	\$75,497	-	-	-	-	-	-
Interfund - Sewer Bond Funds	-	-	-	-	-	-	-	-	-
Sale of Valley Creek Trunk Sewer	-	-	-	-	-	-	-	-	-
Interfund Transfer - Loan Repayment	-	-	-	-	-	\$541,344	-	-	-
Interfund Transfer - Bartram Bridge	-	-	-	-	-	-	-	-	-
	\$136,577	\$104,666	\$75,497	-	-	\$541,344	-	-	-
Unclassified Operating Revenue									
Unclassified Operating Revenue	\$5,150	\$131,747	\$7,205	-	-	-	-	-	-
	\$5,150	\$131,747	\$7,205	-	-	-	-	-	-
TOTAL REVENUES	\$8,579,425	\$9,248,846	\$8,829,566	-	\$11,760	\$541,344	-	\$10,721	-
EXPENDITURES:									
General Government									
Governing Body	\$7,000	\$16,724	\$24,742	-	-	-	-	-	-
Finance and Administration	\$889,124	\$839,743	\$779,068	-	-	-	\$25,000	\$27,384	\$25,000
Tax Collection	\$103,038	\$81,360	\$102,272	-	-	-	-	-	-
IT Networking / Data Processing	\$70,484	\$64,595	\$60,650	-	-	-	\$130,000	\$130,000	\$25,000
	\$1,069,645	\$1,002,422	\$966,733	-	-	-	\$155,000	\$157,384	\$50,000
Public Safety									
Police	\$4,987,064	\$4,881,937	\$5,085,231	-	-	-	\$255,000	\$232,505	\$146,000
Fire	\$507,180	\$493,830	\$531,000	-	-	-	-	-	-
UCC / Code Enforcement	\$279,094	\$257,203	\$351,718	-	-	-	-	-	-
Planning & Zoning	\$376,134	\$265,326	\$405,113	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-	-
	\$6,149,471	\$5,898,295	\$6,373,062	-	-	-	\$255,000	\$232,505	\$146,000
Sanitation									
Recycling	\$30,000	\$29,526	\$30,000	-	-	-	-	-	-
Wastewater / Sewage	-	-	-	-	-	-	-	-	-
	\$30,000	\$29,526	\$30,000	-	-	-	-	-	-
Highways & Streets									
General Services	\$751,572	\$752,920	\$770,808	-	-	-	\$50,000	-	\$407,300
Snow and Ice Removal	\$21,700	\$48,452	\$21,850	-	-	-	-	-	-
Traffic Signals, Signs	\$38,000	\$53,051	\$42,000	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Repairs of Tools & Machinery	\$29,500	\$29,476	\$29,000	-	-	-	-	-	-
Maintenance / Repairs, Highways & Bridges	\$113,000	\$98,890	\$113,000	-	-	-	-	-	-
	\$953,772	\$982,788	\$976,658	-	-	-	\$50,000	-	\$407,300
Culture & Recreation									
Parks	\$193,522	\$269,705	\$310,396	-	-	-	\$25,550	\$10,000	\$40,000
Libraries	\$82,000	\$82,000	\$84,460	-	-	-	-	-	-
	\$275,522	\$351,705	\$394,856	-	-	-	\$25,550	\$10,000	\$40,000

**Willistown Township
2019 Operating and Capital Budget Proposal
All Funds Available For Appropriation**

Category	Governmental Funds for General Appropriation								
	General Fund			Operating Reserve Fund			Capital Projects Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
Debt Service									
Debt Service	\$87,558	\$87,558	\$86,757	-	-	-	-	-	-
	\$87,558	\$87,558	\$86,757	-	-	-	-	-	-
Other Financing Uses									
Sale of Valley Creek Trunk Sewer									
Interfund Transfers	\$10,000	\$10,145	\$1,500						
	\$10,000	\$10,145	\$1,500	-	-	-	-	-	-
TOTAL EXPENDITURES	\$8,575,969	\$8,362,439	\$8,829,566	-	-	-	\$485,550	\$399,889	\$643,300
Current Year Surplus or (Deficit)	\$3,455	\$886,407	(\$0)	-	\$11,760	\$541,344	(\$485,550)	(\$389,168)	(\$643,300)

**Willistown Township
2019 Operating and Capital Budget Proposal
All Funds Available For Appropriation**

Category	Governmental Funds for Restricted Purposes								
	Open Space Fund			Bartram Bridge Fund			State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
REVENUES:									
Taxes									
Real Estate	-	-	-	-	-	-	-	-	-
Real Estate Transfer	-	-	-	-	-	-	-	-	-
Earned Income	\$700,000	\$756,609	\$725,000	-	-	-	-	-	-
Local Services	-	-	-	-	-	-	-	-	-
	\$700,000	\$756,609	\$725,000	-	-	-	-	-	-
Licenses & Permits									
Cable TV Franchise Fees	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Fines & Forfeits									
Fines and Forfeits	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Interest, Rents & Royalties									
Interest	\$12,000	\$38,964	\$35,000	-	\$125	-	-	\$5,200	\$4,000
Rents and Royalties	-	-	-	-	-	-	-	-	-
	\$12,000	\$38,964	\$35,000	-	\$125	-	-	\$5,200	\$4,000
State Funding									
Recycling - Act 101	-	-	-	-	-	-	-	-	-
Other Shared Revenue	-	-	-	-	-	-	-	-	-
Public Utility Realty Tax (PURTA)	-	-	-	-	-	-	-	-	-
Motor Vehicle Fuel Tax	-	-	-	-	-	-	\$388,701	\$393,954	\$393,781
Alcoholic Beverage Tax	-	-	-	-	-	-	-	-	-
Pension Aid	-	-	-	-	-	-	-	-	-
Foreign Fire Insurance	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	\$388,701	\$393,954	\$393,781
Local Government									
Shared Services - Bartram Bridge	-	-	-	\$10,000	\$10,000	\$1,500	-	-	-
	-	-	-	\$10,000	\$10,000	\$1,500	-	-	-
Charges for Services									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Other Charges - Highways & Streets	-	-	-	-	-	-	-	-	-
Other Charges - Sanitation	-	-	-	-	-	-	-	-	-
Wastewater / Sewage	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
All Funds Available For Appropriation**

Category	Governmental Funds for Restricted Purposes								
	Open Space Fund			Bartram Bridge Fund			State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
Other Financing Sources									
Interfund - OPEB Trust Fund	-	-	-	-	-	-	-	-	-
Interfund - Sewer Bond Funds	-	-	-	-	-	-	-	-	-
Sale of Valley Creek Trunk Sewer	-	-	-	-	-	-	-	-	-
Interfund Transfer - Loan Repayment	-	-	-	-	-	-	-	-	-
Interfund Transfer - Bartram Bridge	-	-	-	\$10,000	\$10,000	\$1,500	-	-	-
	-	-	-	\$10,000	\$10,000	\$1,500	-	-	-
Unclassified Operating Revenue									
Unclassified Operating Revenue	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$712,000	\$795,574	\$760,000	\$20,000	\$20,125	\$3,000	\$388,701	\$399,154	\$397,781
EXPENDITURES:									
General Government									
Governing Body	-	-	-	-	-	-	-	-	-
Finance and Administration	\$143,000	\$1,411	\$1,000	-	-	-	-	-	-
Tax Collection	\$9,450	\$10,214	\$9,063	-	-	-	-	-	-
IT Networking / Data Processing	-	-	-	-	-	-	-	-	-
	\$152,450	\$11,625	\$10,063	-	-	-	-	-	-
Public Safety									
Police	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
UCC / Code Enforcement	-	-	-	-	-	-	-	-	-
Planning & Zoning	-	-	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Sanitation									
Recycling	-	-	-	-	-	-	-	-	-
Wastewater / Sewage	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Highways & Streets									
General Services	-	-	-	-	-	-	-	-	-
Snow and Ice Removal	-	-	-	-	-	-	\$77,000	\$116,744	\$82,000
Traffic Signals, Signs	-	-	-	-	-	-	\$90,000	\$6,710	\$87,000
Street Lighting	-	-	-	-	-	-	\$22,000	\$18,893	\$22,000
Repairs of Tools & Machinery	-	-	-	-	-	-	-	-	-
Maintenance / Repairs, Highways & Bridges	-	-	-	-	-	-	\$215,000	\$175,000	\$218,000
	-	-	-	-	-	-	\$404,000	\$317,347	\$409,000
Culture & Recreation									
Parks	-	-	-	\$20,000	\$1,655	\$3,000	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
	-	-	-	\$20,000	\$1,655	\$3,000	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
All Funds Available For Appropriation**

Category	Governmental Funds for Restricted Purposes								
	Open Space Fund			Bartram Bridge Fund			State Liquid Fuels / Highway Aid Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
Debt Service									
Debt Service	\$556,460	\$556,460	\$554,660	-	-	-	-	-	-
	\$556,460	\$556,460	\$554,660	-	-	-	-	-	-
Other Financing Uses									
Sale of Valley Creek Trunk Sewer									
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$708,910	\$568,085	\$564,723	\$20,000	\$1,655	\$3,000	\$404,000	\$317,347	\$409,000
Current Year Surplus or (Deficit)	\$3,090	\$227,489	\$195,278	-	\$18,470	-	(\$15,299)	\$81,808	(\$11,219)

**Willistown Township
2019 Operating and Capital Budget Proposal
All Funds Available For Appropriation**

Category	Proprietary Funds for Restricted Purposes											
	Valley Forge Sewer Fund			Low Pressure Sewer Fund			Penns Preserve Sewer Fund			West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
REVENUES:												
Taxes												
Real Estate	-	-	-	-	-	-	-	-	-	-	-	-
Real Estate Transfer	-	-	-	-	-	-	-	-	-	-	-	-
Earned Income	-	-	-	-	-	-	-	-	-	-	-	-
Local Services	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits												
Cable TV Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeits												
Fines and Forfeits	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Interest, Rents & Royalties												
Interest	\$4,000	\$12,751	\$13,000	\$200	\$1,416	\$1,300	\$500	\$2,132	\$2,000	-	\$3,027	-
Rents and Royalties	-	-	-	-	-	-	-	-	-	-	-	-
	\$4,000	\$12,751	\$13,000	\$200	\$1,416	\$1,300	\$500	\$2,132	\$2,000	-	\$3,027	-
State Funding												
Recycling - Act 101	-	-	-	-	-	-	-	-	-	-	-	-
Other Shared Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Public Utility Realty Tax (PURTA)	-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Fuel Tax	-	-	-	-	-	-	-	-	-	-	-	-
Alcoholic Beverage Tax	-	-	-	-	-	-	-	-	-	-	-	-
Pension Aid	-	-	-	-	-	-	-	-	-	-	-	-
Foreign Fire Insurance	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Local Government												
Shared Services - Bartram Bridge	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services												
General Government	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Other Charges - Highways & Streets	-	-	-	-	-	-	-	-	-	-	-	-
Other Charges - Sanitation	-	\$95,247	-	\$60,400	\$85,357	\$62,000	\$140,790	\$141,519	\$145,515	-	-	-
Wastewater / Sewage	\$1,773,725	\$1,802,505	\$1,783,370	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-	-	-
	\$1,773,725	\$1,897,752	\$1,783,370	\$60,400	\$85,357	\$62,000	\$140,790	\$141,519	\$145,515	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
All Funds Available For Appropriation**

Category	Proprietary Funds for Restricted Purposes											
	Valley Forge Sewer Fund			Low Pressure Sewer Fund			Penns Preserve Sewer Fund			West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
Other Financing Sources												
Interfund - OPEB Trust Fund	-	-	-	-	-	-	-	-	-	-	-	-
Interfund - Sewer Bond Funds	-	\$228,000	-	-	-	-	-	-	-	-	-	-
Sale of Valley Creek Trunk Sewer	-	-	\$3,906,235	-	-	-	-	-	-	-	-	-
Interfund Transfer - Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfer - Bartram Bridge	-	-	-	-	-	-	-	-	-	-	-	-
	-	\$228,000	\$3,906,235	-	-	-	-	-	-	-	-	-
Unclassified Operating Revenue												
Unclassified Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$1,777,725	\$2,138,504	\$5,702,605	\$60,600	\$86,773	\$63,300	\$141,290	\$143,651	\$147,515	-	\$3,027	-
EXPENDITURES:												
General Government												
Governing Body	-	-	-	-	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-	-	-	-	-
Tax Collection	-	-	-	-	-	-	-	-	-	-	-	-
IT Networking / Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety												
Police	-	-	-	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-	-	-	-
UCC / Code Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
Planning & Zoning	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation												
Recycling	-	-	-	-	-	-	-	-	-	-	-	-
Wastewater / Sewage	\$1,750,384	\$2,210,868	\$1,560,513	\$55,000	\$79,747	\$55,000	\$209,425	\$181,006	\$157,006	-	-	\$328,000
	\$1,750,384	\$2,210,868	\$1,560,513	\$55,000	\$79,747	\$55,000	\$209,425	\$181,006	\$157,006	-	-	\$328,000
Highways & Streets												
General Services	-	-	-	-	-	-	-	-	-	-	-	-
Snow and Ice Removal	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Signals, Signs	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-
Repairs of Tools & Machinery	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance / Repairs, Highways & Bridges	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Culture & Recreation												
Parks	-	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-

**Willistown Township
2019 Operating and Capital Budget Proposal
All Funds Available For Appropriation**

Category	Proprietary Funds for Restricted Purposes											
	Valley Forge Sewer Fund			Low Pressure Sewer Fund			Penns Preserve Sewer Fund			West Chester Pike Sewer Fund		
	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed	2018 Budget	2018 Projected	2019 Proposed
Debt Service												
Debt Service	\$398,877	\$398,877	\$395,228	-	-	-	-	-	-	-	-	-
	\$398,877	\$398,877	\$395,228	-	-	-	-	-	-	-	-	-
Other Financing Uses												
Sale of Valley Creek Trunk Sewer			\$541,344									
Interfund Transfers												
	-	-	\$541,344	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$2,149,261	\$2,609,745	\$2,497,085	\$55,000	\$79,747	\$55,000	\$209,425	\$181,006	\$157,006	-	-	\$328,000
Current Year Surplus or (Deficit)	(\$371,536)	(\$471,241)	\$3,205,520	\$5,600	\$7,027	\$8,300	(\$68,135)	(\$37,355)	(\$9,491)	-	\$3,027	(\$328,000)

**Willistown Township
2019 Operating and Capital Budget Proposal
All Funds Available For Appropriation**

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
REVENUES:			
Taxes			
Real Estate	\$345,000	\$343,388	\$346,000
Real Estate Transfer	\$600,000	\$772,427	\$650,000
Earned Income	\$6,675,000	\$7,009,334	\$6,925,000
Local Services	\$250,000	\$290,590	\$270,000
	\$7,870,000	\$8,415,738	\$8,191,000
Licenses & Permits			
Cable TV Franchise Fees	\$300,000	\$301,855	\$300,000
	\$300,000	\$301,855	\$300,000
Fines & Forfeits			
Fines and Forfeits	\$18,000	\$28,490	\$23,000
	\$18,000	\$28,490	\$23,000
Interest, Rents & Royalties			
Interest	\$31,700	\$134,780	\$99,300
Rents and Royalties	\$1,200	\$1,700	\$1,800
	\$32,900	\$136,480	\$101,100
State Funding			
Recycling - Act 101	\$25,000	\$18,447	\$20,000
Other Shared Revenue	\$450	\$450	\$450
Public Utility Realty Tax (PURTA)	\$8,448	\$8,450	\$8,450
Motor Vehicle Fuel Tax	\$388,701	\$393,954	\$393,781
Alcoholic Beverage Tax	\$1,200	-	\$1,200
Pension Aid	\$185,000	\$196,744	\$195,000
Foreign Fire Insurance	\$130,000	\$118,776	\$118,000
	\$738,799	\$736,822	\$736,881
Local Government			
Shared Services - Bartram Bridge	\$10,000	\$10,000	\$1,500
	\$10,000	\$10,000	\$1,500
Charges for Services			
General Government	\$74,700	\$82,128	\$65,864
Public Safety	\$473,700	\$516,109	\$473,100
Other Charges - Highways & Streets	\$20,000	\$20,000	\$20,000
Other Charges - Sanitation	\$201,190	\$322,123	\$207,515
Wastewater / Sewage	\$1,773,725	\$1,802,505	\$1,783,370
Culture and Recreation	\$15,000	\$11,473	\$10,000
	\$2,558,314	\$2,754,338	\$2,559,849

**Willistown Township
2019 Operating and Capital Budget Proposal
All Funds Available For Appropriation**

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Other Financing Sources			
Interfund - OPEB Trust Fund	\$136,577	\$104,666	\$75,497
Interfund - Sewer Bond Funds	-	\$228,000	-
Sale of Valley Creek Trunk Sewer	-	-	\$3,906,235
Interfund Transfer - Loan Repayment	-	-	\$541,344
Interfund Transfer - Bartram Bridge	\$10,000	\$10,000	\$1,500
	\$146,577	\$342,666	\$4,524,576
Unclassified Operating Revenue			
Unclassified Operating Revenue	\$5,150	\$131,747	\$7,205
	\$5,150	\$131,747	\$7,205
TOTAL REVENUES	\$11,679,740	\$12,858,136	\$16,445,111
EXPENDITURES:			
General Government			
Governing Body	\$7,000	\$16,724	\$24,742
Finance and Administration	\$1,057,124	\$868,538	\$805,068
Tax Collection	\$112,488	\$91,574	\$111,335
IT Networking / Data Processing	\$200,484	\$194,595	\$85,650
	\$1,377,095	\$1,171,432	\$1,026,795
Public Safety			
Police	\$5,242,064	\$5,114,442	\$5,231,231
Fire	\$507,180	\$493,830	\$531,000
UCC / Code Enforcement	\$279,094	\$257,203	\$351,718
Planning & Zoning	\$376,134	\$265,326	\$405,113
Emergency Management	-	-	-
	\$6,404,471	\$6,130,800	\$6,519,062
Sanitation			
Recycling	\$30,000	\$29,526	\$30,000
Wastewater / Sewage	\$2,014,809	\$2,471,621	\$2,100,520
	\$2,044,809	\$2,501,147	\$2,130,520
Highways & Streets			
General Services	\$801,572	\$752,920	\$1,178,108
Snow and Ice Removal	\$98,700	\$165,195	\$103,850
Traffic Signals, Signs	\$128,000	\$59,761	\$129,000
Street Lighting	\$22,000	\$18,893	\$22,000
Repairs of Tools & Machinery	\$29,500	\$29,476	\$29,000
Maintenance / Repairs, Highways & Bridges	\$328,000	\$273,890	\$331,000
	\$1,407,772	\$1,300,135	\$1,792,958
Culture & Recreation			
Parks	\$239,072	\$281,360	\$353,396
Libraries	\$82,000	\$82,000	\$84,460
	\$321,072	\$363,360	\$437,856

**Willistown Township
2019 Operating and Capital Budget Proposal
All Funds Available For Appropriation**

Category	All Funds Available for Appropriation		
	2018 Budget	2018 Projected	2019 Proposed
Debt Service			
Debt Service	\$1,042,895	\$1,042,895	\$1,036,645
	\$1,042,895	\$1,042,895	\$1,036,645
Other Financing Uses			
Sale of Valley Creek Trunk Sewer	-	-	\$541,344
Interfund Transfers	\$10,000	\$10,145	\$1,500
	\$10,000	\$10,145	\$542,844
TOTAL EXPENDITURES	\$12,608,115	\$12,519,913	\$13,486,680
Current Year Surplus or (Deficit)	(\$928,374)	\$338,223	\$2,958,431