

WILLISTOWN TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA

RESOLUTION 28 OF 2017

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 2018.

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

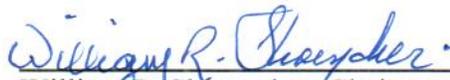
Section 1. That for the revenues and expenditures of the fiscal year 2018 the following amounts are hereby appropriated for specific purposes, as further set forth on the following page.

Revenues	\$11,679,740
Expenditures	\$12,836,923

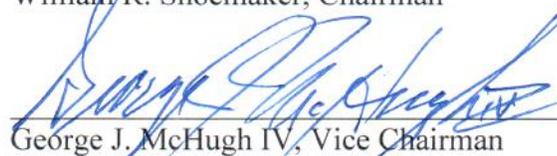
Section 2. That any resolution conflicting with this resolution, by and the same, is hereby repealed insofar as the same affects this resolution.

ADOPTED this 18th day of December, 2017.

WILLISTOWN TOWNSHIP
BOARD OF SUPERVISORS



William R. Shoemaker, Chairman



George J. McHugh IV, Vice Chairman

Robert T. Lange, Supervisor

ATTEST:



David R. Burman
Secretary



Board of Supervisors of Willistown Township
Chester County

688 Sugartown Road Malvern, PA 19355
(610) 647-5300 Fax (610) 647-8156
www.willistown.pa.us

Memorandum

To: Board of Supervisors
From: David R. Burman, Township Manager
Date: November 27, 2017
Subject: 2018 Budget Proposal

Please find attached the 2018 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 classes of revenues and expenditures within each fund. A schedule of expenditures by category within each department and within each fund is also attached for your use in considering the proposed budget, along with a detail of the proposed capital expenditures.

The 2018 Budget, as proposed, will allow us to continue providing the highest level of service, with no change in tax rates or sewer fees.

The proposed budget reflects the uncertain economic times in which we live, as well as the specific challenges facing local governments nationwide. This year we note the financial impacts of federal and state mandates concerning stormwater management, sometimes referred to as MS4. Likewise, we remain concerned with the sharply declining numbers of volunteer firefighters and emergency medical technicians. The proposed budget includes increased funding in these areas, and we have made accommodations for potential volatility in cost categories such as fuel, utilities, equipment, healthcare benefits and post retirement commitments. We continue to explore long-term budgetary policies intended to maintain healthy fund balances while easing the burden on our residents.

The proposed budget includes a planned drawdown of \$485,550 from the capital reserve fund. Noteworthy capital expenditures include the first phase in replacing the windows in the administration building with more energy efficient units; replacement of the Township's accounting / enterprise resource planning (ERP) software system; the deferred roof replacement and painting of the public works facility; signage improvements in our parks; replacement of two

police vehicles and law enforcement equipment; and, the balance costs associated with the construction of the new police building.

Ultimately, best practices in government finance call for an unreserved fund balance in the general fund of no less than five to fifteen percent of regular general fund operating revenues, or no less than two months of regular general fund operating expenditures. Willistown's projected unreserved balance in the general fund of \$3.5 million at the end of 2018 is healthy by any standard.

Please refer to the details in this document as you review the 2018 Budget Proposal and, as always, feel free to contact me directly if you have any questions, concerns, or comments.

2018 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 2018 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 our day-to-day operations.

The proposed budget includes only those funds which 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** – General Fund, Operating Reserve Fund, Capital Reserve Fund. It should be noted that these funds are consolidated in the audited financial statements.
2. **Governmental Funds for Restricted Purposes** – Open Space Fund, Bartrams Bridge Fund, State Liquid Fuels Fund.
3. **Proprietary Funds for Restricted Purposes** – Valley Forge Sewer Fund, Penns Preserve Sewer Fund, Low Pressure Sewer Fund.

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 70% 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. However, it is difficult to predict significant growth in the other sources of revenue in the General Fund.

At the same time, the Township has experienced steady increases in General Fund expenditures. Salaries and benefits comprise roughly 73% of budgeted expenditures in the General Fund. The Township experienced an increase in healthcare costs of approximately 9% across all plans, with employee benefits representing 30% of total costs in the General Fund. With these and other factors in mind, we continue to seek creative ways of providing a comprehensive and competitive benefits program.

As stated earlier in this memo, best practices in government finance call for an unreserved fund balance in the general fund of no less than five to fifteen percent of regular general fund operating revenues, or no less than two months of regular general fund operating expenditures. Willistown's projected unreserved balance of \$3.5 million in the general fund at the end of 2018 is healthy by any standard. Notwithstanding the foregoing, the Township administration continues to analyze all of our operations in the most fundamental way, to ensure that we are providing the most cost-effective services to the residents of Willistown.

Operating Reserve Fund

The 2018 Budget Proposal includes no significant change to the Operating Reserve Fund. We project an ending cash balance of \$1.3 million in the Operating Reserve Fund at the conclusion of 2018.

Capital Reserve Fund

As indicated in the introduction to this budget message, the 2018 Budget Proposal includes a planned drawdown of \$485,550 from the Capital Reserve Fund, funded entirely by the General Fund surplus generated in 2017. Subject to approval of the Board of Supervisors, the aforementioned transfer from the General Fund to the Capital Reserve Fund is reflected in the projected cash balances at December 31, 2017. Noteworthy capital expenditures include the first phase in replacing the windows in the administration building with more energy efficient units; replacement of the Township's accounting / enterprise resource planning (ERP) software system; the deferred roof replacement and painting of the public works facility; signage improvements in our parks; replacement of two police vehicles and law enforcement equipment; and, the balance of costs associated with the construction of the new police building.

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.

The 2018 Budget Proposal includes expenditures from the Open Space Fund for administrative costs and debt service. In addition, pursuant to Act 115 of 2013, we have included certain allowable landscaping maintenance costs, as well as consulting costs for professional planning at Greentree Park and Okehocking Preserve.

Unless the Supervisors take action to acquire additional open space, we expect revenues to meet expenditures in 2018. We project an ending balance of \$4 million in the Open Space Fund at the conclusion of 2018.

Bartrams Bridge Fund

The Bartrams 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. The 2018 Budget Proposal includes \$20,000, half to be provided by Willistown Township and half from Newtown Township, for maintenance and repair items, as may be requested by the Joint Preservation Board, as well as minimal costs to cover the operating costs for such items as electricity and an alarm system at the bridge.

Municipal Life Insurance Fund

The Municipal Life Insurance Fund was established many years ago to account for expenditures related to the life insurance for municipal employees and interest earned when such policies are cancelled.

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 Penn's Preserve Fund is used to account for services provided to the customers in the Penn's Preserve service area. The 2018 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 replacement of two pumps and the installation of a vegetated buffer, a requirement of our Water Quality Management permit.

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

costs for the debt service associated with the proposed bond issue are included in the 2018 Budget Proposal.

The 2018 Budget Proposal for the Valley Forge Sewer Fund also includes a one-time payment of \$539,185 to Tredyffrin Township as a reconciling item for their 2016 audit, relating to the emergency rehabilitation of the Valley Creek Trunk Sewer. Funding for this payment comes in the form of a loan from the Capital Reserve Account of the General Fund and, subject to approval of the Board of Supervisors, is reflected in the projected cash balances at December 31, 2017.

As indicated earlier in this budget message, the Township's 2018 Budget Proposal includes no increase in sewer rates, but does include the full utilization of bond funds for this year's inflow and infiltration reduction projects in the area serviced by the Valley Forge Sewer Fund.

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.

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 2018, 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 funds to match grant receipts under the State's ARLE and Green-Light-Go grant programs. These funds will be utilized to improve 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
2018 Operating and Capital Budget Proposal
All Funds Available for Appropriation

	Governmental Funds for General Appropriation			Governmental Funds for Restricted Purposes				Proprietary Funds for Restricted Purposes					Total
	General Fund	Operating Reserve Fund	Capital Reserve Fund	Open Space Fund	Bartram Bridge Fund	Municipal Life Insurance	State Liquid Fuels Fund	Penns Preserve Sewer Fund	2013 Sewer Bond Proceeds	Valley Forge Sewer Fund	West Chester Pike Sewer	Low Pressure Sewer Fund	
Projected Balance at December 31, 2017	\$3,455,816	\$1,291,204	\$1,185,641	\$4,021,022	\$12,685	\$241,731	\$397,965	\$216,164	\$228,808	\$1,390,291	\$325,547	\$164,290	\$12,931,164
Revenue:													
Real Estate Taxes	\$345,000	-	-	-	-	-	-	-	-	-	-	-	\$345,000
Local Service Tax	\$250,000	-	-	-	-	-	-	-	-	-	-	-	\$250,000
Real Estate Transfer Tax	\$600,000	-	-	-	-	-	-	-	-	-	-	-	\$600,000
Earned Income Tax	\$5,975,000	-	-	\$700,000	-	-	-	-	-	-	-	-	\$6,675,000
Fines, Forfeitures and Other Costs	\$18,000	-	-	-	-	-	-	-	-	-	-	-	\$18,000
Cable Franchise Fees	\$300,000	-	-	-	-	-	-	-	-	-	-	-	\$300,000
Interest Dividends and Rents	\$15,000	-	-	\$12,000	-	-	-	\$500	\$4,000	-	\$200	-	\$31,700
Intergovernmental Revenues	\$350,098	-	-	-	\$10,000	-	\$388,701	-	-	-	-	-	\$748,799
Park & Recreation Fees	\$15,000	-	-	-	-	-	-	-	-	-	-	-	\$15,000
Charges for Services	\$570,250	-	-	-	-	-	-	\$140,790	\$1,773,725	-	\$60,400	-	\$2,545,164
Miscellaneous	\$4,500	-	-	-	-	-	-	-	-	-	-	-	\$4,500
Interfund Transfers	\$136,577	-	-	-	\$10,000	-	-	-	-	-	-	-	\$146,577
Total Revenue	\$8,579,425	-	-	\$712,000	\$20,000	-	\$388,701	\$141,290	-	\$1,777,725	-	\$60,600	\$11,679,740
Total Expenditures by Department:													
General Government	\$1,877,095	-	\$170,000	\$22,950	-	-	-	\$7,125	-	\$115,513	-	-	\$2,192,683
Sanitary Sewer Operations	-	-	-	-	-	-	-	\$202,300	\$228,808	\$2,033,748	-	\$55,000	\$2,519,856
Public Works	\$953,772	-	\$50,000	-	-	-	\$404,000	-	-	-	-	-	\$1,407,772
Culture & Recreation	153,300	-	\$25,550	\$685,960	\$20,000	-	-	-	-	-	-	-	\$884,810
Public Safety - Police	\$5,074,622	-	\$240,000	-	-	-	-	-	-	-	-	-	\$5,314,622
Public Safety - Fire	\$507,180	-	-	-	-	-	-	-	-	-	-	-	\$507,180
Interfund Transfers	\$10,000	-	-	-	-	-	-	-	-	-	-	-	\$10,000
Total Expenditures	\$8,575,969	-	\$485,550	\$708,910	\$20,000	-	\$404,000	\$209,425	\$228,808	\$2,149,261	-	\$55,000	\$12,836,923
Net Activity For Year	\$3,455	-	(\$485,550)	\$3,090	-	-	(\$15,299)	(\$68,135)	(\$228,808)	(\$371,536)	-	\$5,600	(\$1,157,182)
Projected Cash Balance at December 31, 2018	\$3,459,272	\$1,291,204	\$700,091	\$4,024,112	\$12,685	\$241,731	\$382,666	\$148,029	-	\$1,018,755	\$325,547	\$169,890	\$11,773,981

Willistown Township
2018 Operating and Capital Budget Proposal
All Funds Available for Appropriation

	Governmental Funds for General Appropriation			Governmental Funds for Restricted Purposes				Proprietary Funds for Restricted Purposes					Total
	General Fund	Operating Reserve Fund	Capital Reserve Fund	Open Space Fund	Bartram Bridge Fund	Municipal Life Insurance	State Liquid Fuels Fund	Penns Preserve Sewer Fund	2013 Sewer Bond Proceeds	Valley Forge Sewer Fund	West Chester Pike Sewer	Low Pressure Sewer Fund	
Proposed Capital Expenditures Detail by Dept.:													
General Government													
Administration Building Capital	-	-	\$25,000	-	-	-	-	-	-	-	-	-	\$25,000
	-		-										-
IT (computers, server)	\$6,000		\$15,000										\$21,000
Acctg/Permitting/Land Mgmt. Comp. Package			\$130,000	-	-	-	-	-	-	-	-	-	\$130,000
													-
Sanitary Sewer Operations													
Inflow & Infiltration reduction		-	-	-	-	-	-		\$228,808			-	\$228,808
Sewer Easement Machine		-	-	-	-	-	-	-		\$62,000		-	\$62,000
Pump Station Refurb & Permit Compliance		-	-	-	-	-	-	\$75,000				-	\$75,000
Valley Creek Trunk Sewer										\$539,185		-	\$539,185
Public Works													
		-	-	-	-	-	-	-	-	-	-	-	-
Public Works Facility work	-	-	\$50,000	-	-	-	-	-	-	-	-	-	\$50,000
Crack Sealer	-	-		-	-	-	\$40,000	-	-	-	-	-	\$40,000
Matching Funds Block Grant							\$80,000						\$80,000
2018 Resurfacing Program	-	-		-	-	-	\$175,000	-	-	-	-	-	\$175,000
													-
Culture & Recreation													
Signage	-	-	\$25,550	-	-	-	-	-	-	-	-	-	\$25,550
													-
Public Safety - Police													
New vehicle		-	\$60,000	-	-	-	-	-	-	-	-	-	\$60,000
Police Equipment		-	\$30,000	-	-	-	-	-	-	-	-	-	\$30,000
Police Building Capital		-	\$150,000	-	-	-	-	-	-	-	-	-	\$150,000
Total Capital Expenditures	\$6,000	-	\$485,550	-	-	-	\$295,000	\$75,000	\$228,808	\$601,185	-	-	\$1,691,543

Willistown Township
2018 Operating and Capital Budget Proposal
All Funds Available for Appropriation

	Governmental Funds for General Appropriation			Governmental Funds for Restricted Purposes				Proprietary Funds for Restricted Purposes					Total
	General Fund	Operating Reserve Fund	Capital Reserve Fund	Open Space Fund	Bartram Bridge Fund	Municipal Life Insurance	State Liquid Fuels Fund	Penns Preserve Sewer Fund	2013 Sewer Bond Proceeds	Valley Forge Sewer Fund	West Chester Pike Sewer	Low Pressure Sewer Fund	
Proposed Expenditures by Dept. and Category:													
General Government:													
Wages and Salaries	\$702,249	-	-	-	-	-	-	\$4,194	-	\$48,145	-	-	\$754,588
Employee Benefits	\$372,678	-	-	-	-	-	-	\$931	-	\$17,635	-	-	\$391,244
Materials & Services	\$688,804	-	-	\$22,950	-	-	-	\$2,000	-	\$32,500	-	-	\$746,254
Utilities	\$36,000	-	-	-	-	-	-	-	-	-	-	-	\$36,000
Vehicle Repairs & Fuel	\$8,000	-	-	-	-	-	-	-	-	-	-	-	\$8,000
Insurance	\$63,365	-	-	-	-	-	-	-	-	\$17,232	-	-	\$80,597
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	\$6,000	-	\$170,000	-	-	-	-	-	-	-	-	-	\$176,000
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Government	\$1,877,095	-	\$170,000	\$22,950	-	-	-	\$7,125	-	\$115,513	-	-	\$2,192,683
Sanitary Sewer Operations:													
Salary and Wages	-	-	-	-	-	-	-	-	-	\$157,133	-	-	\$157,133
Employee Benefits	-	-	-	-	-	-	-	-	-	\$87,050	-	-	\$87,050
Materials & Services	-	-	-	-	-	-	-	\$99,000	-	\$732,504	-	\$55,000	\$886,504
Utilities	-	-	-	-	-	-	-	\$28,300	-	\$55,500	-	-	\$83,800
Vehicle Repairs & Fuel	-	-	-	-	-	-	-	-	-	\$1,000	-	-	\$1,000
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	\$399,377	-	-	\$399,377
Capital Expenditures	-	-	-	-	-	-	-	\$75,000	\$228,808	\$601,185	-	-	\$904,993
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Sanitary Sewer Operations	-	-	-	-	-	-	-	\$202,300	\$228,808	\$2,033,748	-	\$55,000	\$2,519,856
Public Works:													
Salary and Wages	\$405,484	-	-	-	-	-	-	-	-	-	-	-	\$405,484
Employee Benefits	\$228,643	-	-	-	-	-	-	-	-	-	-	-	\$228,643
Materials & Services	\$178,950	-	-	-	-	-	\$77,000	-	-	-	-	-	\$255,950
Utilities	\$25,000	-	-	-	-	-	\$32,000	-	-	-	-	-	\$57,000
Vehicle Repairs & Fuel	\$64,000	-	-	-	-	-	-	-	-	-	-	-	\$64,000
Insurance	\$51,696	-	-	-	-	-	-	-	-	-	-	-	\$51,696
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	-	-	\$50,000	-	-	-	\$295,000	-	-	-	-	-	\$345,000
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Public Works	\$953,772	-	\$50,000	-	-	-	\$404,000	-	-	-	-	-	\$1,407,772

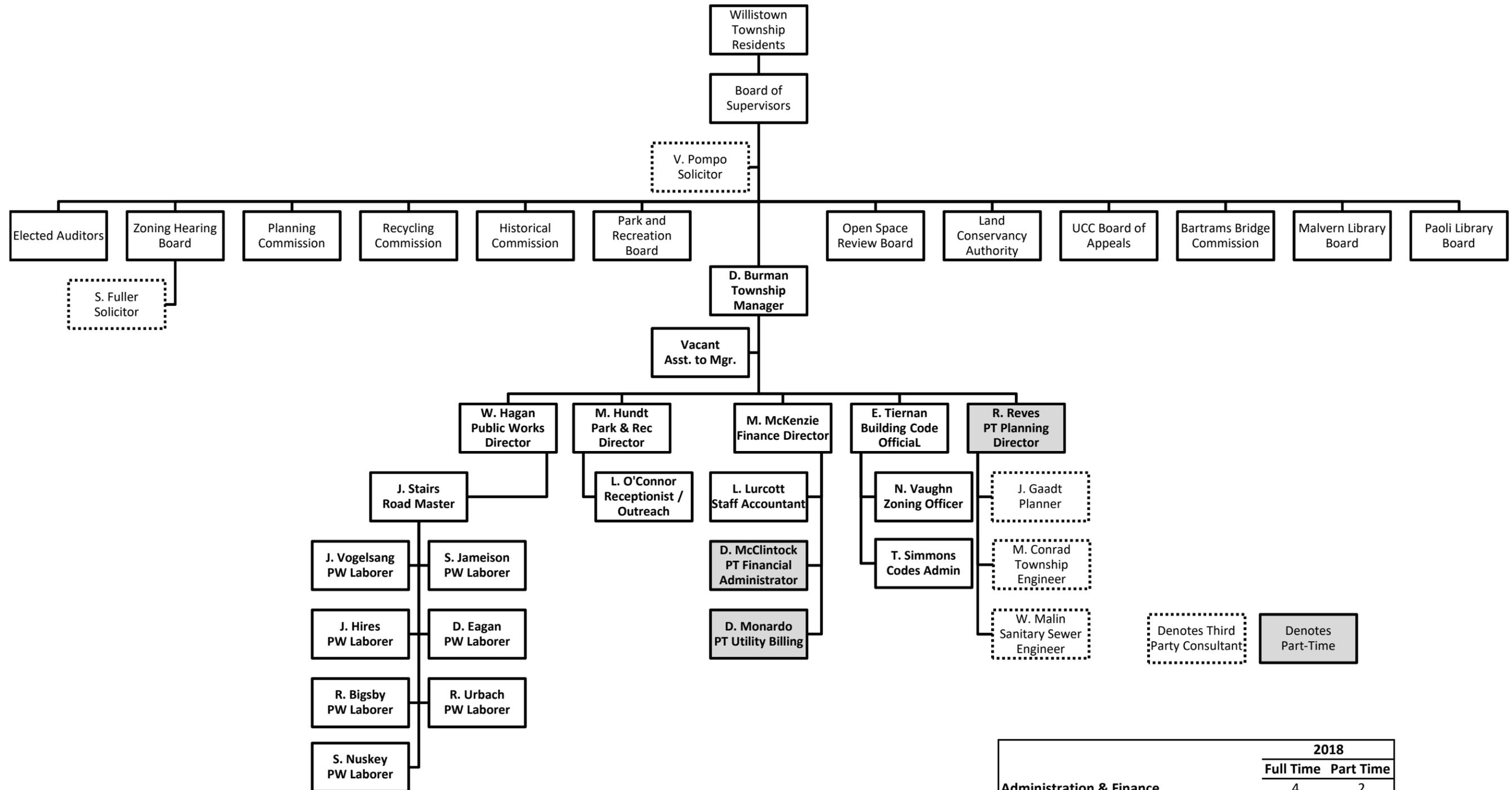
Willistown Township
2018 Operating and Capital Budget Proposal
All Funds Available for Appropriation

	Governmental Funds for General Appropriation			Governmental Funds for Restricted Purposes				Proprietary Funds for Restricted Purposes					Total
	General Fund	Operating Reserve Fund	Capital Reserve Fund	Open Space Fund	Bartram Bridge Fund	Municipal Life Insurance	State Liquid Fuels Fund	Penns Preserve Sewer Fund	2013 Sewer Bond Proceeds	Valley Forge Sewer Fund	West Chester Pike Sewer	Low Pressure Sewer Fund	
Culture & Recreation:													
Salary and Wages (included in Gen. Govt.)	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits (included in Gen. Govt.)	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Services	\$145,600	-	-	\$129,500	\$20,000	-	-	-	-	-	-	-	\$295,100
Utilities	\$5,900	-	-	-	-	-	-	-	-	-	-	-	\$5,900
Vehicle Repairs & Fuel	\$1,800	-	-	-	-	-	-	-	-	-	-	-	\$1,800
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	\$556,460	-	-	-	-	-	-	-	-	\$556,460
Capital Expenditures	-	-	\$25,550	-	-	-	-	-	-	-	-	-	\$25,550
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Culture & Recreation	\$153,300	-	\$25,550	\$685,960	\$20,000	-	-	-	-	-	-	-	\$884,810
Public Safety - Police:													
Salary and Wages	\$2,633,618	-	-	-	-	-	-	-	-	-	-	-	\$2,633,618
Employee Benefits	\$1,810,904	-	-	-	-	-	-	-	-	-	-	-	\$1,810,904
Materials & Services	\$246,458	-	-	-	-	-	-	-	-	-	-	-	\$246,458
Utilities	\$41,000	-	-	-	-	-	-	-	-	-	-	-	\$41,000
Vehicle Repairs & Fuel	\$60,000	-	-	-	-	-	-	-	-	-	-	-	\$60,000
Insurance	\$195,084	-	-	-	-	-	-	-	-	-	-	-	\$195,084
Debt Service	\$87,558	-	-	-	-	-	-	-	-	-	-	-	\$87,558
Capital Expenditures	-	-	\$240,000	-	-	-	-	-	-	-	-	-	\$240,000
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Public Safety - Police	\$5,074,622	-	\$240,000	-	-	-	-	-	-	-	-	-	\$5,314,622
Public Safety - Fire:													
Salary and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	\$130,000	-	-	-	-	-	-	-	-	-	-	-	\$130,000
Materials & Services	\$312,180	-	-	-	-	-	-	-	-	-	-	-	\$312,180
Utilities	\$50,000	-	-	-	-	-	-	-	-	-	-	-	\$50,000
Vehicle Repairs & Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	\$15,000	-	-	-	-	-	-	-	-	-	-	-	\$15,000
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Public Safety Fire	\$507,180	-	-	-	-	-	-	-	-	-	-	-	\$507,180

Willistown Township
 2018 Operating and Capital Budget Proposal
 All Funds Available for Appropriation

	Governmental Funds for General Appropriation			Governmental Funds for Restricted Purposes				Proprietary Funds for Restricted Purposes					Total
	General Fund	Operating Reserve Fund	Capital Reserve Fund	Open Space Fund	Bartram Bridge Fund	Municipal Life Insurance	State Liquid Fuels Fund	Penns Preserve Sewer Fund	2013 Sewer Bond Proceeds	Valley Forge Sewer Fund	West Chester Pike Sewer	Low Pressure Sewer Fund	
Interfund Transfers:													
Interfund Transfers	\$10,000	-	-	-	-	-	-	-	-	-	-	-	\$10,000
Total Interfund Transfers	\$10,000	-	-	-	-	-	-	-	-	-	-	-	\$10,000
Total Expenditures by Category													
Salary and Wages	\$3,741,351	-	-	-	-	-	-	\$4,194	-	\$205,278	-	-	\$3,950,823
Employee Benefits	\$2,542,224	-	-	-	-	-	-	\$931	-	\$104,685	-	-	\$2,647,840
Materials & Services	\$1,571,992	-	-	\$152,450	\$20,000	-	\$77,000	\$101,000	-	\$765,004	-	\$55,000	\$2,742,446
Utilities	\$157,900	-	-	-	-	-	\$32,000	\$28,300	-	\$55,500	-	-	\$273,700
Vehicle Repairs & Fuel	\$133,800	-	-	-	-	-	-	-	-	\$1,000	-	-	\$134,800
Insurance	\$325,145	-	-	-	-	-	-	-	-	\$17,232	-	-	\$342,377
Debt Service	\$87,558	-	-	\$556,460	-	-	-	-	-	\$399,377	-	-	\$1,043,395
Capital Expenditures	\$6,000	-	\$485,550	-	-	-	\$295,000	\$75,000	\$228,808	\$601,185	-	-	\$1,691,543
Interfund Transfers	\$10,000	-	-	-	-	-	-	-	-	-	-	-	\$10,000
Total Expenditures	\$8,575,969	-	\$485,550	\$708,910	\$20,000	-	\$404,000	\$209,425	\$228,808	\$2,149,261	-	\$55,000	\$12,836,923
	-	-	-	-	-	-	-	-	-	-	-	-	-

**WILLISTOWN TOWNSHIP ADMINISTRATION
2018 PROPOSED ORGANIZATIONAL CHART**



Denotes Third Party Consultant (dashed border)
Denotes Part-Time (shaded box)

	2018	
	Full Time	Part Time
Administration & Finance	4	2
Parks, Recreation and Outreach	2	0
Code Enforcement	3	0
Planning	0	1
Public Works	9	0
	18	3