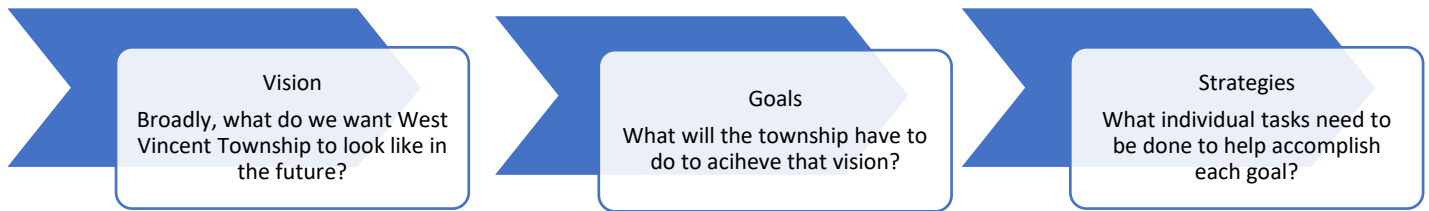




2021 -2023 Budget and Strategic Plan

Adopted December 21, 2020



The 2021-2023 Budget is unlike any Budget presented to the Board of Supervisors in the past. It is a three-year (3) strategic plan based on a vision with goals to achieve the established vision. To accomplish these goals, a series of strategies are presented.

Taken as a whole, this budget represents the thoughts, desires and dreams of the residents and the Board of Supervisors for “doing what is right with what is left”. Past budget presentations focused exclusively on spreadsheets of revenues and expenses for current year and one year in future, with little or no presentation of goals, objectives or short-term plans. This budget provides a framework for the future using the financial data to achieve and measure the goals of the Township. A vision for West Vincent is established, goals are aligned with the vision and specific strategies required to achieve the goals. Using this framework, the community will have a guideline to measure realized goals.

The Vision

The budget is a three-year (3) strategic plan based on the vision of “doing what is right with what is left”. The intention of this highly impassioned vision is to respect the historic value and presence of the Township and to simultaneously embrace and incorporate future innovations.

The past of West Vincent represents a confident community willing to overcome substantial obstacles to achieve its vision. West Vincent is a community that venerates its historical roots to be sustained for future generations.

The current imperative is to better define the challenging attributes and take actions to enhance the quality of life for all residents.

The Goals

West Vincent’s bucolic countryside contains exceptional value streams, gravel roads, rolling hills of agriculture, horse farms and easy access to the State’s major highways providing a high quality of life for its residents.

To maintain this identity, investments need to be made to preserve and complement the natural environment, strengthen the infrastructure and financial condition of the Township and effectively communicate to engage the community.

The Strategies

A series of strategies will be established to accomplish the goals of West Vincent Township. In some cases, the execution of these strategies will take several years to reach the intended goal. Many steps in this process are dependent on efforts which must be accomplished first. Upon completion, the strategies will fulfill the thoughts, desires and dreams of residents and the Board of Supervisors of “doing the right thing with what is left”.



- **Improve Township Infrastructure**
- **Strengthen Financial Condition of Township**
- **Enhance Quality of Life for Township Residents**
- **Expand Communications with Community**
- **Respect and Preserve the Natural Environment**



GOAL 1: ★

Improve Township Infrastructure

GOAL STATEMENT

Create a strategic and fiscally responsible capital improvement program that includes improvements to the township parks, trails, road and equipment while investing in environmentally sensitive facilities.

- **Expand road maintenance program**
- **Reduce cost of maintaining gravel roads**
- **Replace deteriorated culverts**
- **Purchase replacement Public Works equipment**
- **Design and construct public safety building**
- **Install additional solar panels to reduce operation costs**
- **Acquire and enhance township GIS system**
- **Provide facilities at Bryn Coed Park that will create an environmentally sensitive respite for residents**
- **Develop additional trails linking neighborhoods and township facilities**

GOAL 1



GOAL STATEMENT

Foster a strong financial management system by taking steps to enhance internal processes and long-range planning.

GOAL 2

- **Prepare and implement a multi-year Budget and Strategic Plan**
- **Establish budget and strategic plan performance measures**
- **Establish fiscal policies**
- **Enhance escrow accounting system**
- **Implement accrual system of accounting**
- **Modify existing financial software for financial reporting**
- **Review Earned Income Tax database to ensure accurate database by tax collector**
- **Ensure fee schedule captures appropriate expense**
- **Assess financial impact of new public safety building**
- **Reduce operational expense through increased use of technology**
- **Establish equipment depreciation schedule**
- **Purchase energy-efficient equipment**



GOAL 3: ★

Enhance Quality of Life for Township Residents

GOAL STATEMENT

Enhance and maintain the township's quality of life by providing attractive, unique and connected spaces for community to work-live-play.

GOAL 3

- **Prepare Park & Trail Master Plan**
- **Implement recommendations of Park & Trail Master Plan and Multimodal Plan**
- **Assess Open Space Preservation Plan for potential additional easements**
- **Develop implementation plan for Clean Energy Transition Plan**
- **Expand participation in Community Garden**
- **Promote West Vincent as a community to Live-Work-Play**
- **Install dual electric vehicle stations at Township building**



GOAL STATEMENT

Expand and maintain a vibrant communication program that ensures transparency on all public matters.

- **Enhance Township website to provide:**
 - **timely updates on township issues**
 - **easy access to township services and resources**
 - **attract and expand volunteer network**
- **Redesign semi-annual newsletter**
- **Enhance community-wide events**
- **Create videos to promote community objectives and encourage community participation**
- **Use of social media to support and promote community programs**

GOAL 4



GOAL 5: ★

Respect and Preserve Natural Environment

GOAL STATEMENT

Achieve and maintain a natural environment that reflects the character and high standards of the community.

- **Enhance Trail System while remaining sensitive to environmental features**
- **Enhance storm water management on gravel roads**
- **Enhance water quality in Township watersheds**
- **Remove invasive species at Bryn Coed Park and Township building**
- **Establish wildflower areas in Township owned land**
- **Enhance natural maintenance at Township owned land**

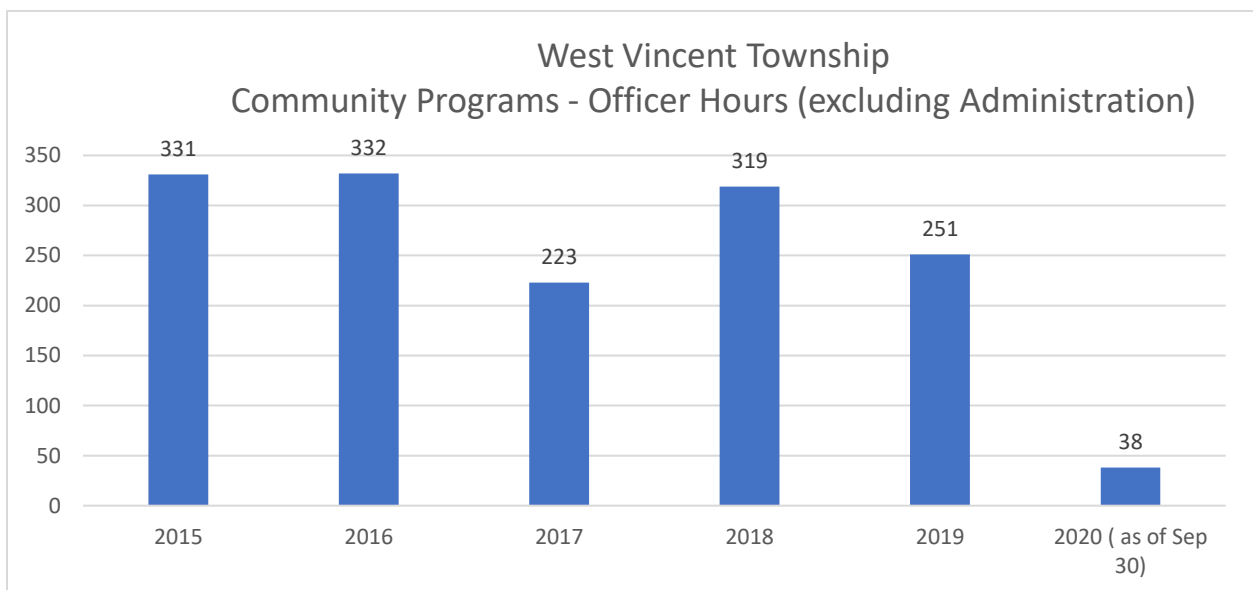
GOALS



Public Safety Strategy - 2021-2023

Community policing and traffic safety are two (2) of the highest profile police services. The ability of the police department to address these concerns has been hampered by the reduction in personnel and by the COVID-19 pandemic.

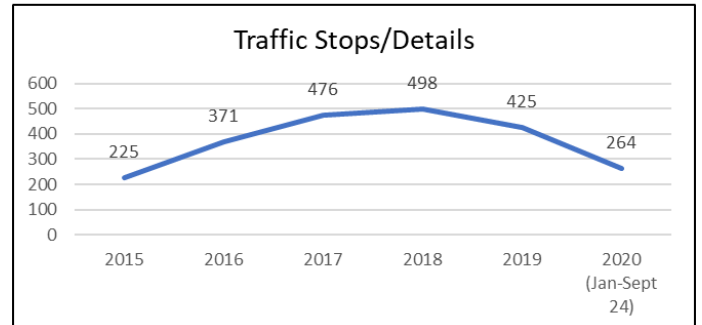
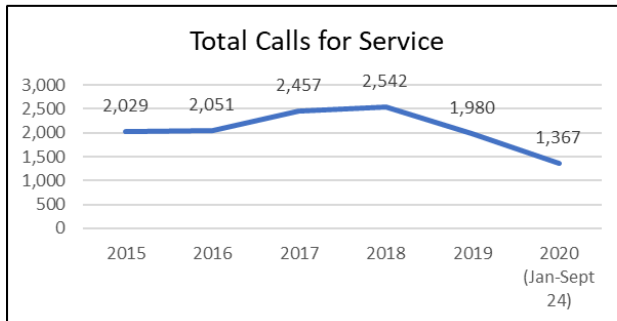
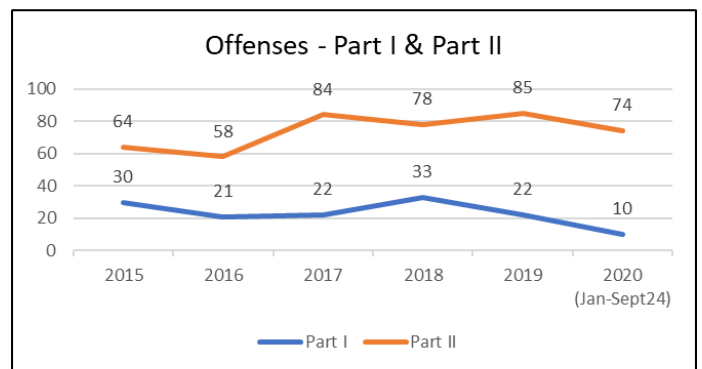
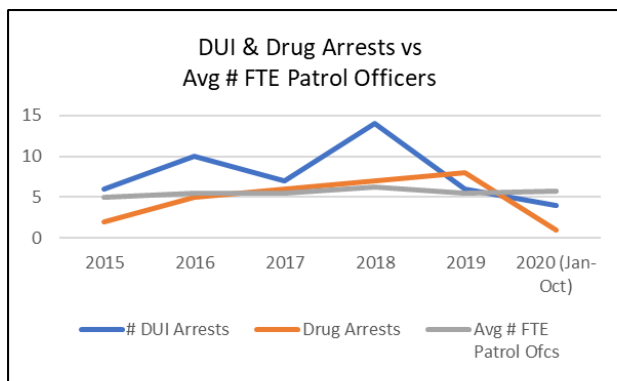
The department has been very proactive in supporting community and neighborhood events. Supporting outdoor health (i.e., 5K Run/Walk and Bike Event), sporting events (i.e., LC Horse Show and Trout Rodeo), and public safety events such as child safety seat inspections and Community Day, are the most popular and the largest parts of the community policing program.



Unfortunately, the social distancing restrictions and guidelines have prevented the department from continuing this program in 2020. Community outreach and community policing program are anticipated to recommence in 2021.

The enforcement of traffic regulations remains a primary concern of residents. The ability of the department to continually respond to the public concerns has been predominantly hampered by manpower issues. The loss of three (3) part-time officers in 2019 significantly impacted the department's ability to enforce traffic regulations. These officers provided an additional 1,560 manhours of time which supported the robust traffic enforcement program. In addition to providing patrol duties for full-time officers who were off duty, these officers often provided the necessary manhours required to implement the traffic program.

One of the part-time officers was hired as a full-time officer in 2020. Two part-time officers have been hired, however, most of their available hours in 2020 have been spent in the field officer's training program.



The reduction in manhours has resulted in fewer traffic violations, due to less traffic volume, but also, in fewer available hours provided by part-time officers. The completion of the Courts at Chester Springs development and the 240 rental units in the Town Center development has and will increase the traffic volume in the Township requiring additional man hours in order to provide the same level of community policing services the current neighborhoods receive.

The department is requesting that one (1) additional officer be hired in 2021. This will provide sufficient manpower to implement 24-hour coverage and to assign one (1) officer support traffic enforcement, community policing initiatives, and regular patrol duties.

Public Safety Building – 2021-2023

The budget provides for the planning and construction of a public safety building to house the police department and emergency management coordinators. The existing department's facility within the Township building does not provide for interview rooms, holding cells, secure and environmentally-controlled evidence accessing areas, training rooms or sufficient restrooms and locker rooms for male and female officers.

The new facility will meet all of the needs of a department for a minimum of thirty (30) years. It will accommodate potential personnel growth and implementation of new processes and technology.

The design of the facility will incorporate high energy-efficient equipment. Solar panels will be installed on the roof to generate power to be used at the facility. Excess power generated by the facility will be sold back to PECO, or applied elsewhere in the Township campus.

Energy Sustainability Strategy - 2021-2023

West Vincent will remain at the forefront of developing and implementing strategies to support energy sustainability.

The solar panels on the municipal building generates more than 2,000 kw per month during the summer months resulting in a minimum savings of \$300 per month. It is anticipated that the Township will save a minimum of \$4,000 per year from the existing solar panel array.

A cornerstone of this program will be the results of the plan prepared for West Vincent through the grant received through Chester County's Vision Partnership Program. It is anticipated that the plan and its recommendations will be completed in 2021 and will serve as the foundation for developing renewable energy strategies going forward.

Education and outreach are anticipated to be among the most important strategies to be undertaken to support our residents. The enhancement to the Township's website, currently under development, will be designed to support a wide range of educational and collaborative opportunities.

An important element of the education/outreach program will be to highlight, not only the improvements made to public facilities, but to recognize actions taken by local residents and businesses to become more energy sustainable.

Energy sustainability will be an important component in the development and structure of the public safety building. The utilization of geothermal and solar panels will be assessed. The potential expansion of solar panels to generate electricity also will be considered for the public works building.

As the energy sustainability program begins to identify new opportunities, the Township Planning Commission will assess the degree to which the Subdivision and Land Development Ordinance would need to be modified. One example would be to determine whether or not to require future multi-family development to incorporate electric charging stations and non-carbon energy sources into the development plan.

Funding is provided partially through a grant to locate a two (2) position charging station for electric vehicles at the Township Building. This is the first step in transitioning the Township vehicles to hybrid or all electric vehicles (as these vehicles become available to West Vincent). It will also benefit visitors to Evans Park and the Township offices.

The utilization of hybrid/all electric vehicles for the police will occur after careful study of the ability of these vehicles to withstand the rigor of police use. Once an electric police vehicle has demonstrated its ability to withstand police usage, the department will move to incorporate these vehicles into the fleet. It is anticipated that the study will clarify a number of investments that could be made at existing township facilities to improve energy efficiency.

Park, Recreation and Trail Strategy - 2021-2023

The completion of the Fellowship Trail will link the Weatherstone community with Evans Park and the Township Building. This is the realization of a long-term goal of the community. The residents in the Weatherstone community will be able to walk to Evans Park and the township building. Conversely, the residents adjoining the municipal complex will be able to walk to the Town Center.



The completion of the demolition of structures at Bryn Coed Park marks a significant milestone. While the first trail at the park has been developed, activity at the park has been minimal.

Infrastructure projects such as securing the maintenance building, establishing the storm water management system, the construction of parking for horse trailers, pavilions, picnic tables and benches are included in the budget.

The trail system will be expanded with linkages to the Natural Lands Bryn Coed Preserve Trail System.



The expected receipt of a state grant to support the development of a Master Plan for the Park and Trail System will lay the groundwork for future development. A trail and parking lot will be developed along French Creek, a popular stream fishing and environmentally sensitive area in our Cooks Glen Park. The potential for a handicapped accessible fishing pier will be assessed.

Community Day and youth sporting activities will recommence and will be celebrated in 2021. Movie Night in the Park and other events are under consideration.

Natural Resources Strategy – 2021-2023

The preservation and protection of West Vincent’s natural resources has been and will remain one of the principle policies of the Township. Foremost is the preservation and enhancement of the Township’s agricultural land and watershed systems.

West Vincent has been and will remain a leader in efforts to preserve agricultural land. Through 2019, 3,300 acres of West Vincent land has been conserved. This includes land utilized for the production of crops, grazing land for livestock, watershed protection, and forested lands.



Approximately 100 acres of township-owned conserved land is under cultivation by four (4) farmers through separate lease agreements.

Land development activities, roadway improvements, farming and timber harvesting all impact the nature and quality of West Vincent’s watersheds.

State regulations issued by the Department of Environmental Protection and enforced through the county conservation district, form the underlying regulatory environment for watershed protection. The proliferation of stormwater management basins often owned and maintained by homeowner associations can be problematic. The condition of these basins and their functionality, whether in accordance with their design criteria or not, is important. A basin that is not functioning in accordance with its design standards could be releasing a larger volume of water at a higher velocity than designed, leading to potential negative impacts downstream.

Recent design standards that incorporate water quality techniques often are not found in older basins. State grants are available to retrofit older basins to more modern standards.

The French and Pickering Creeks Conservation Trust report illustrates the integral impact that native species is having on storm water in management basins. A program to retrofit older basins will be prepared for implementation in 2021.

The quality of West Vincent’s forest system also has a significant impact on the quality of the Township’s watersheds. At present, the Township’s forest system is being impacted by the Emerald Ash Borer infestation, selective timber harvesting, and deer browsing.

The 2020 Conservation Report prepared by the French and Pickering Creeks Conservation Trust illustrated areas of concern for preserved land owned by the Township. Of particular importance is the need to effectively ensure existing and future

reforestation efforts are successful. The Township will place a higher level of importance to the maintenance of these lands.

An important component to maintain the health and vibrancy of the Township's forest system will be to develop a public demonstration and education program supporting the need to plant and maintain native species and the reforestation benefits to wildlife and water quality.

The removal of dead and deceased trees along public rights-of-way will be undertaken by the township for public safety purposes and to allow for regeneration of native species.

The Township is assessing the need to create a forestry management plan to put into place a program to manage tree harvesting, to ensure minimal long-term negative impacts to the forest system.

Balancing the right of property owners to harvest trees while ensuring a minimum impact will be a challenge, one that will need to be addressed to the satisfaction of all parties.

Road and Storm Water Management Strategy – 2021-2023

2021

Kimberton Road - storm water and road reconstruction	\$650,000
Hilltop Road Storm water improvements	\$60,000
Sheeder Mill Road - storm water improvements	\$100,000
Buttonwood Lane - bridge replacement engineering	\$100,000

Total	\$910,000
--------------	------------------

2022

Fellowship Road - storm water improvements	\$40,000
Sheeder Mill Road - road reconstruction	\$650,000
Hilltop Road - storm water improvement	\$75,000
Green Lane - storm water improvements	\$30,000
Buttonwood Lane - bridge replacement	\$1,000,000

Total	\$1,795,000
--------------	--------------------

2023

Jaine Lane - improvements	\$100,000
Hilltop Road - storm water and road reconstruction	\$650,000

Total	\$750,000
--------------	------------------

Three-year total: \$3,455,000

The 2021-23 road and storm water strategy is aggressive and will take advantage of different approaches and techniques to enhance the maintenance of the infrastructure and to increase the return on the investment made to upgrade the system.

The 2016 Road Evaluation and Report illustrated numerous deficiencies throughout the township’s roadway network. The report concluded that a minimum investment of \$46 million would be required to correct the deficiencies.



The normal required maintenance of 25 miles of paved roads and 12 miles of gravel road will require substantial additional annual expense to ensure they do not become deficient as a result of deferred maintenance.

The report does not address corrugated metal (CMP) storm water pipes that have been installed in several subdivisions. These pipes will deteriorate over time and will require replacement.

A new process to address the potential deficiencies with CMP will also be undertaken. This will involve televising, cleaning, and slip lining all existing CMP piping. This will accomplish two integral maintenance tasks: 1) cleaning all pipes of debris thereby improving the flow of water and reducing the incidence of flooding and 2) ensuring that the condition of the pipes will not deteriorate to the point where excavation is required.



Those sections of pipe that are in need of repair will undergo a process to slip line the pipe. This process creates refurbished pipe; while foregoing the need to excavate front yards, streets and driveways.

The cost to clean, televise and slip line storm sewer pipe is significantly less than the cost to replace pipe utilizing the typical approach of excavation.

The administration and Highway Department have prioritized the roadway improvements by year. Some projects will require minor engineering, some will be constructed under contract, some will be constructed by the department.

Those projects that are permitted and can be completed by the department are budgeted accordingly. The remaining projects will be let for contractors.

Working together, the Highway Department and engineer will assess the specific site improvements for each road project that does not require permitting from another agency.

The projects which require permits from an agency have been prioritized by the administration and highway department. Funding for engineering expenses for these expenses for these projects are proposed for 2021 with construction to follow in 2022 following the issuance of permits.

A second group of projects are proposed to be funded for engineering design in 2022 with construction to follow in 2023.

The total of all costs to correct the road deficiencies and maintain the roadway system far exceeds the available funds. Without significant modifications to the practice the Township uses to identify and correct the deficiencies, the method to fund these projects will need to be reviewed and modified.

The administration is proposing a multiphase approach to address the funding deficit. This will include seeking partners to strategically assist in funding improvements, employing aggressive management and engineering solutions to roadway maintenance and investing in equipment that will enable township employees to accomplish significantly more maintenance work than is currently experienced.

Taken together, these efforts will result in the effective upgrade and maintenance of the roadway system at a lower direct expense to the Township.

Partnering with Chester County, PennDOT, French and Pickering Creeks, and Green Valleys Watershed Association can provide financial assistance and will increase the quality of achieved improvements.

The administration will make extensive use of the Gravel Road and low Volume Road grant program offered by the county.

PennDOT funding is being sought to support the construction of the Buttonwood Lane project and the Birchrunville project.

The Jaine Lane, Davis Road and Birchrunville Road project is an extremely complex one that requires a comprehensive engineering approach to address all of the interrelated issues in a satisfactory manner.

The administration will approach Chester County Conservation District and Green Valleys to create a plan that addresses water quality issues. It is proven feasible that improvements made to address the water quality can have a significant impact on the storm water management.



A focused project plan designed to protect the ecosystem and support the storm water system may entice financial support through community partners who have access to funding not directly available to the Township.

Finally, the replacement of the Buttonwood Lane Bridge will be completed.

Equipment Replacement Strategy 2021-2023

2021		2023	
Trailer	\$26,000	Mack Dump Truck w/plow and spreader	\$218,000
Wood Chipper	\$48,000	Police Vehicle	\$55,000
Dodge Ram 550 Dump with plow and spreader	\$112,800	Data Processing	\$5,000
Upgrade Dump Truck	\$40,000		
Police Vehicle	\$51,500		
Data Processing	\$10,000		
Public Works Radios	\$30,000		
		Total	\$278,000
	Total \$318,300		
2022		2024	
SKID Steer with Attachment	\$105,000	Mowers (2)	\$20,000
Police Vehicle	\$53,000	Dodge Ram 550 Dump Truck	\$115,000
Data Processing	\$5,000	Data Processing	\$5,000
	Total \$163,000	Total	\$120,000
		2025	
		Dodge Work Truck	\$100,000
		Data Processing	\$5,000
		Total	\$105,000
		Five-Year Total	\$984,300

This fund provides for the replacement of existing equipment and the acquisition of new equipment.

In addition to vehicles, funding is provided to update the township's data processing equipment and radio equipment.

Funding is provided for the replacement of a police vehicle on an annual basis.

A significant investment will be made to upgrade the existing equipment and add to the inventory in the Public Works Department.

A 2009 Mack dump truck was manufactured with a dual C channel frame. The channels are separating which is subjecting the frame to significant rust deterioration. It is proposed to have the frame replaced, at an estimated cost of \$40,000. This will enable the truck to remain in service for at least an additional ten (10) years. The vehicle has 50,653 miles of use.

The 2004 Ford dump truck has 83,520 miles of use and is prioritized to be the first vehicle to be replaced. The vehicle has consistently experienced costly motor repairs and is subject to frequent downtime. This vehicle should be replaced in the immediate future to improve productivity.

The 1999 Mack dump truck is scheduled for replacement. The truck has 87,628 miles of use as well as a second dump body that is once again rusting out. The replacement cost is estimated to be \$218,000.

In addition to the equipment replacement, it is recommended that additional equipment be acquired that will significantly increase the productivity of the department.

A wood chipper has the highest priority. The department has had to wait as long as four (4) days before a wood chipper became available for rent following recent storms. Storm cleanup is a priority for the department. The immediate availability of a chipper when needed is key to providing effectual restorative services to residents.

A larger trailer is the next highest priority. Efficient and timely hauling of rental equipment from one construction site to another is paramount to achieve construction deadlines, taking into account the current township road maintenance requirements, as well as hauling large pipe, tree stumps and other bulky material within the Township.

Additionally, a track SKID Steer with attachments provides additional versatility with various township landscaping and construction jobs.

A significant upgrade in radios for the public works department is also provided. Vehicle-mounted radios will be acquired for each vehicle along with three (3) portable radios. This upgrade is required to ensure that the police department and public works department have direct communication access to each other, particularly in times of emergency.

A replacement workstation and printer is also provided for the public works department.

Funding for this equipment will be provided through a five-year short-term note not to exceed \$400,000 and an annual interfund transfer from the General Fund.

The public works equipment will be funded through the same five-year short-term note. The data processing equipment, radio and police vehicle will be funded through an annual interfund transfer from the General Fund.

The long-term plan for this fund is to provide an appropriate level of funding to purchase equipment when the purchase is required. A replacement schedule has been prepared for all equipment. Aside from the initial funding proposal, the General Fund will contribute significant funds annually to the Equipment Fund will be available when required.

The initial purchase of public works equipment is required because of the age and condition of the existing vehicles. The need to acquire the trailer and SKID steer is to meet the increasing demands placed on the department.

Financial Management Strategy

One of the most important elements of a strategic plan is to identify long-term goals and develop strategies to achieve those goals. West Vincent Township has established a goal of constructing a new public safety building. This will require the issuance of approximately \$2 million bonds at an estimated additional annual cost of approximately \$56,000 for 10 years. A portion of the existing debt will be retired in 2031, at which time the cost of this issue will increase to \$178,000 annually for a period of fifteen (15) years. Overall, the estimated additional annual cost for this debt will be \$56,000.

For an extended period of time, the Township was not realizing the full benefit of the existing solar array. Corrective steps have been taken resulting in an annual expense reduction of \$4,000. The Roadmaster and administration will take a more proactive approach to managing issues that heretofore were addressed by the Township engineer. It is anticipated that General Fund engineering expenses will be reduced annually by \$50,000.

A change in the schedule of oil changes and routine maintenance issues, such as new brakes, will be performed by the public works department at an estimated annual savings of \$3,000.

When the public safety building and its solar array is completed and the proposed solar array on the public works garage is operational, it is expected that the Township will receive significant increased financial benefits. A detailed analysis will be prepared prior to the construction of the public safety building.

A new escrow accounting system was instituted in late 2020. It is expected that the system will significantly reduce the Township's sixty (60) day receivables.

In addition, an administration fee will be added to all escrows to cover administrative costs.

The estimated cost savings of electric (\$4,000), vehicle maintenance (\$3,000) and engineering expense (\$50,000) total \$57,000, which is in excess of the \$56,000 to ensure that there will be a net negative impact on the General Fund finances.

The administration has prepared fiscal performance policies for the Board's consideration (Appendix A – Fiscal Policies). This would establish policies for revenue, expenditures, capital improvements, debt, reserve and investment, and cash management.

Appendix B – Financing Options for the Public Safety Building contains an analysis prepared by West Vincent's financial advisor with three (3) potential funding scenarios.

This budget assumes that the borrowing will occur in 2022 with the first payment of interest to be made in 2023.

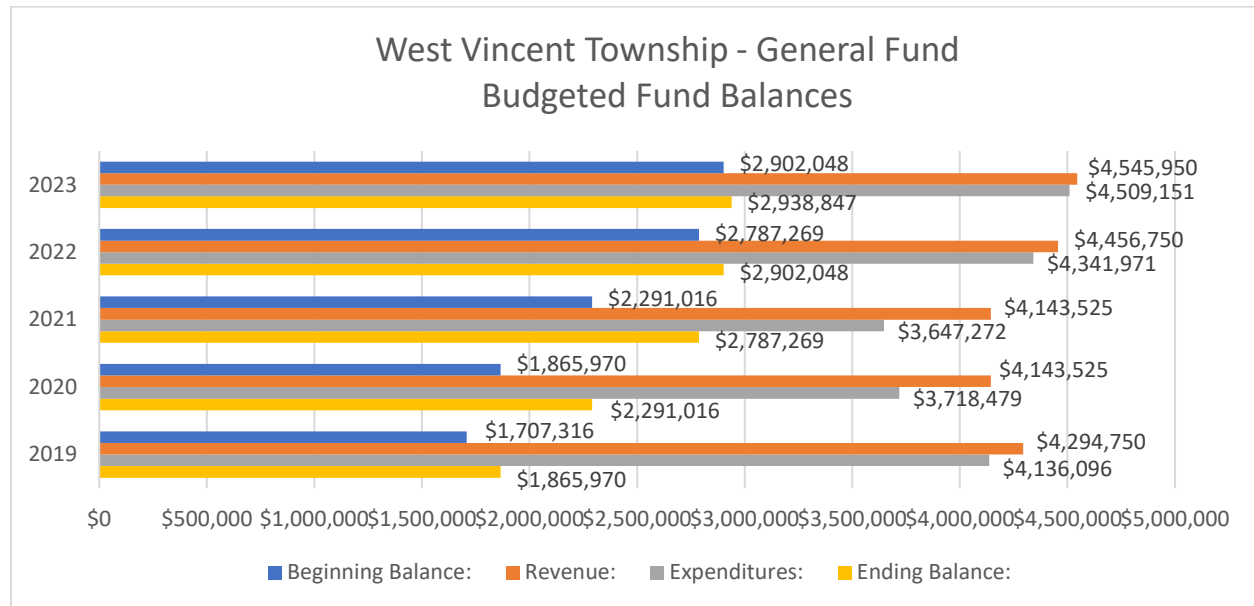
As the project approaches construction, a more-detailed finance and expense plan will be provided.

The acquisition of replacement and new equipment for the public works department will require a substantial initial investment outlay.

The budget proposes an initial short-term note of \$400,000 with the equipment to be purchases over period of three (3) years.

Given the depreciation of cash over time, the appreciation of the cost of equipment and the cost of the capital to acquire the equipment, it may be prudent to consider acquiring the equipment in 2021. This item will be discussed in the beginning in early 2021.

General Fund – 2021-2023



The budget provides for a strong investment in the Township’s infrastructure, equipment and personnel.

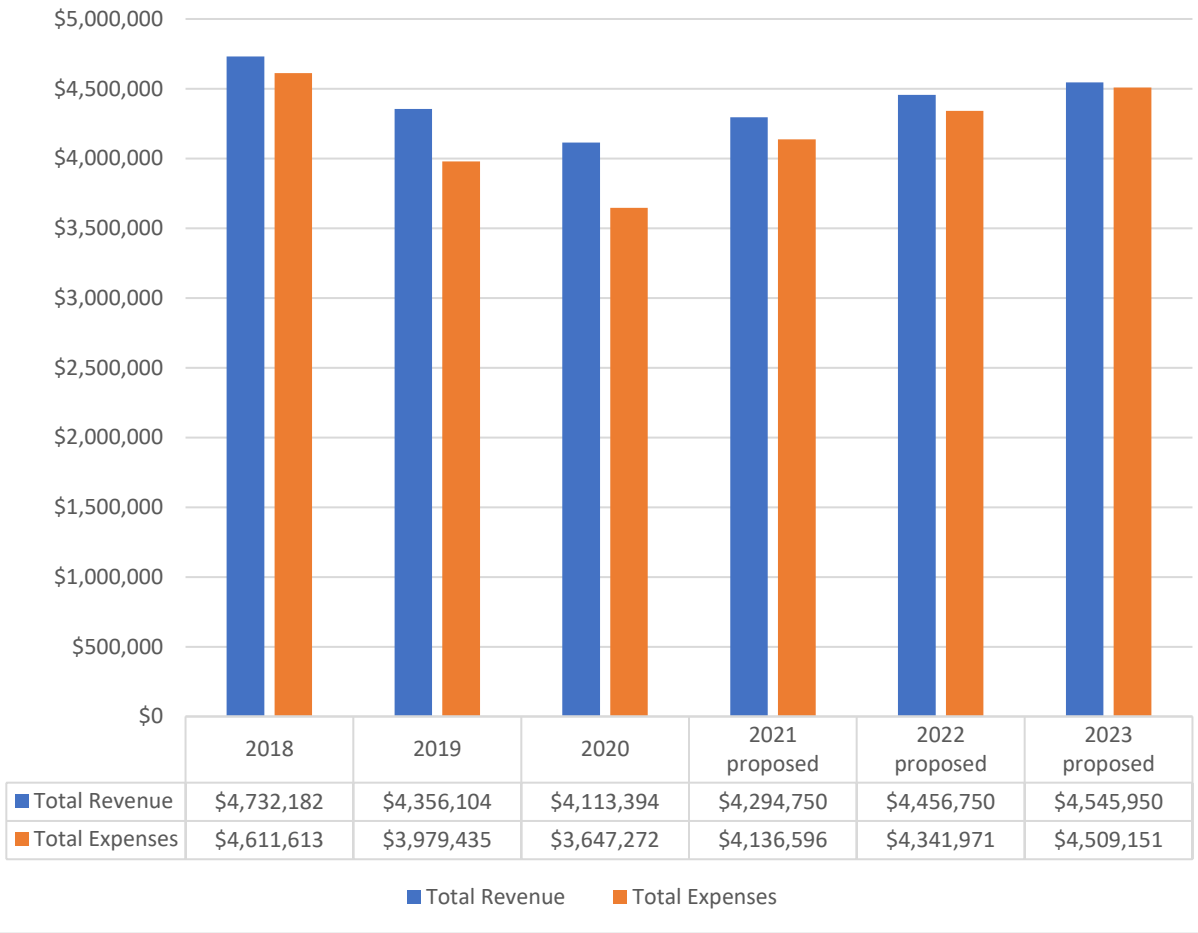
The General Fund provides the resources to manage these investments through an impressive, active group of volunteers, a network of consultants and a strong leadership team. This group will accomplish the goals set forth in the budget while improving the financial condition of the Township.

The General Fund provides for the basic revenues and expenditures of the Township. The Real Estate Tax and Earned Income Tax are the primary sources of revenue in the General Fund. Fees from building permits, cable franchise fees, inter-governmental revenue and deed transfer taxes all support General Fund receipts. The Administrative, Police, Public Works, and Code Enforcement Departments are expenses paid from the General Fund.

As in prior years, total General Fund Revenue will exceed expenses albeit by a lesser amount. The projections for 2020, in both revenue and expenses reflect the impact that the COVID-19 pandemic had on the Township. It is anticipated that subsequent years will more fully reflect to operations at a level that they were in 2019. Should the pandemic continue to have a significant impact on township operations in 2021, it is anticipated that revenues will exceed expenses by an amount more significant than budgeted.

West Vincent Township - Total Revenue and Expenses

*2018-2020 revenues are exclusive of Other Financing Sources (sale of sewer plant)
 *2018 expenses are exclusive of Interfund Transfers and inclusive of PY Tax Revenues

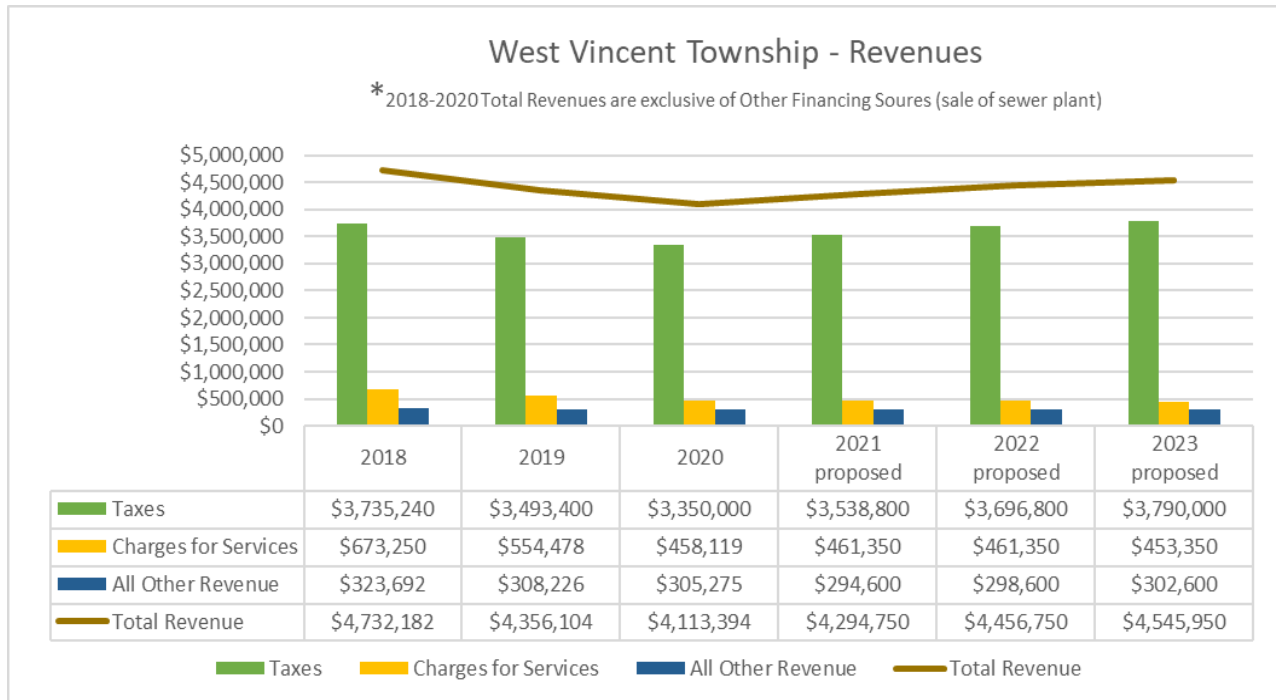


The revenue streams in the Township are less susceptible to interference from the pandemic than those found in other communities due to the Township’s small commercial base relative to the larger residential base.

Revenues

Income from all types of taxes will remain the primary source of General Fund revenues. The decline in tax revenue during the preceding years, ending in 2020, is primarily due to the reduction in deed transfer tax.

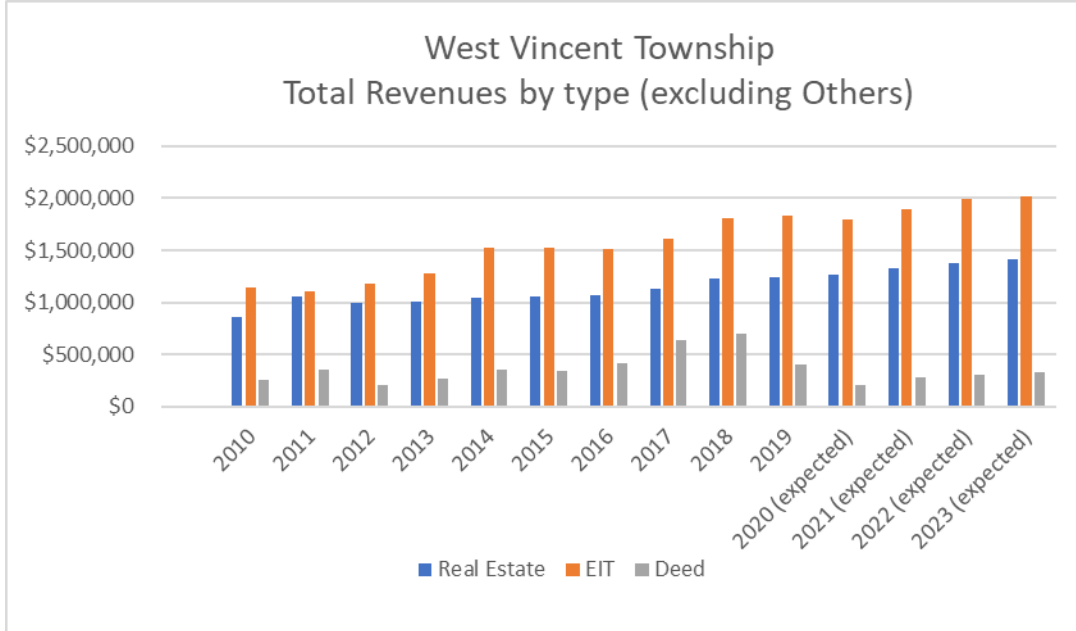
The completion of the Town Center development will create an increase in revenue in 2021 and a relative, significant decline in revenue from charges for services.



Real Estate Tax revenue will continue to increase through 2023 primarily due to the time required for a new building to be assessed by the County Board of Assessment once the building is occupied. The final assessment is determined over a two-four (2-4) year period after the issuance of a building permit and the occupancy of the building take place. Once the Town Center project is fully assessed, the total assessment will increase on a very marginal basis.

Receipts from the Earned Income Tax will increase due to two components: (a) the new residents moving into the Township Courts of Chester Springs and the Town Center and (b) the wage increases of existing residents. It is anticipated that the growth in receipts from this tax from new residents will be fully realized in 2023.

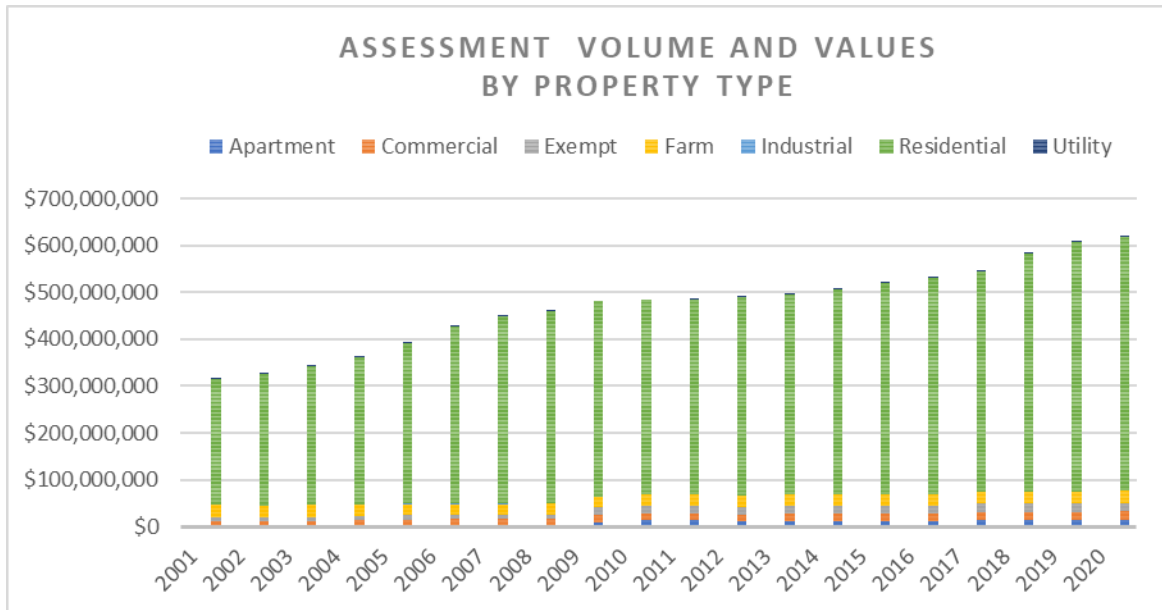
Revenues from the deed transfer tax and building permits will continue to decline as a result of the completion of approved land developments.



Revenue from other sources will remain relatively consistent from year to year.

Every effort will be made to obtain federal, state and county grants to support the Township strategies. This budget includes expected grants to support the Township Park & Trail Master Plan (\$35,000), the construction of the Fellowship Trail (\$200,000), and the installment of the electric vehicle charger (\$8,000).

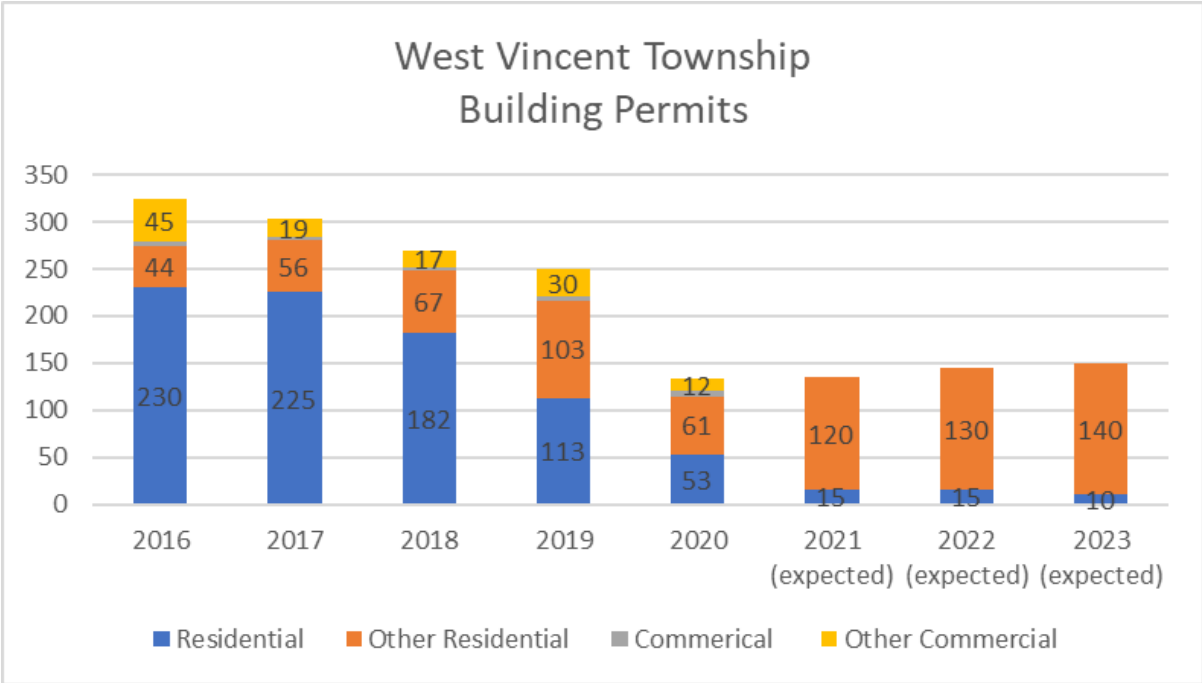
Assessments



A continued upward trend in assessment value recognizes the expansion of the Township and provides growth in the real estate tax revenue without the need to increase the real estate rate.

When the new Town Center project is completed and the individual buildings are occupied and placed fully on the assessment role, the assessed value of the Township will stabilize, and, in turn, will stabilize the revenue from the real estate tax, absent of an increase in the tax rate. It is expected that the stabilization will occur following 2023.

Building Permits Revenue



This revenue group reflects two different types of income streams—income from new construction and income from alterations to existing structures. Historically, permits issued for new construction has been the primary source of revenue. As new developments reach their build out, revenue from permit fees declines. All of the permit revenue from the Town Center will be received in 2020. The revenue stream throughout 2021-2023 will be primarily from alterations to existing structures and little from new construction or new construction related activity.

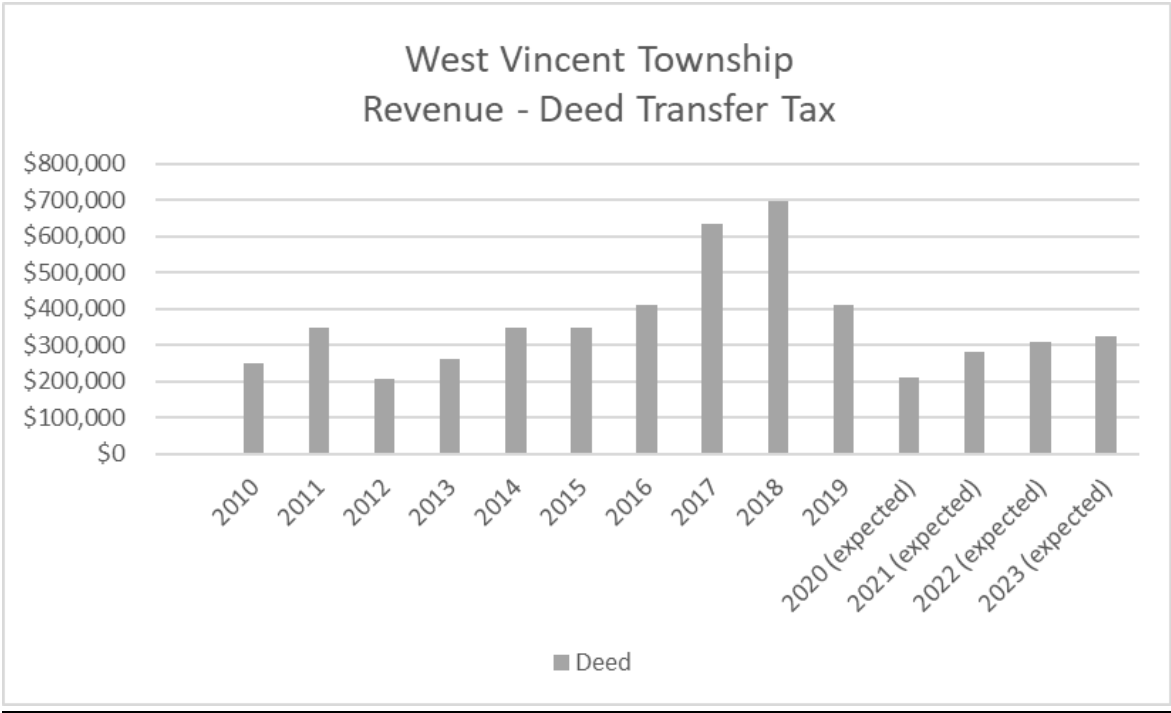
The table above illustrates the decline in new residential permits over the past eight-year period. With the decline in new dwelling units, there will be a corresponding decline in revenue from the building permits.

It is anticipated that the base of revenue from this tax will be established over the next three (3) years.

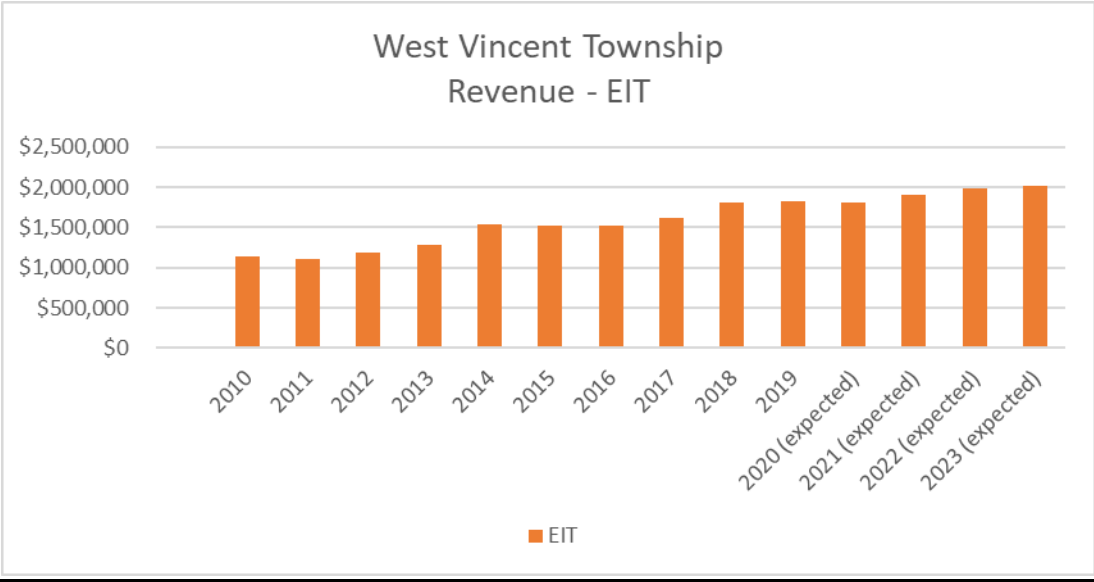
Deed Transfer Tax

The impact of the COVID-19 pandemic has caused a negative impact on the sale of existing homes in the Township. Once the housing market stabilizes and property transfers take place, a new base of housing sales will be established.

Once the base is established, revenues would increase by no more than 2% annually, due to the increase in market value of homes sold.



Earned Income Tax



The increase in earned income tax revenue represents an increase in the income value per taxpayer and an increase in the number of residents paying the tax. The budgeted increase in earned income tax during 2021-2023 is due to an annual 3% increase and recognizes the impact of the 240 additional residential units in the Town Center development.

The impact of the COVID-19 pandemic on revenue from earned income tax is minimal, reflecting the composition of the Township’s workforce and their adaptation to the changes in their workplace environments.

Receipts from the tax grew between 6% and 11% over the past several years is reflective of the increase in the Township’s population base (number of residents paying taxes).

The completion of the Town Center will also impact the earned income tax growth rate. It is anticipated that this growth in revenue will dissipate once the Town Center is fully occupied. At full occupancy, it is anticipated that the growth in earned income tax will be 2.0% attributable to the increase in wage earners.

West Vincent Township - General Fund Budget Overview - January through December

*cash only

	Actual 12/31/2018	Actual 12/31/2019	2020 ADOPTED	2020 Forecasted YE	2021 DRAFT	2022 DRAFT	2023 DRAFT
REVENUE:							
TAXES							
REAL ESTATE TAXES							
301.10 · RE TAX CURRENT YEAR	\$1,207,489	\$1,251,530	\$1,295,000	\$1,280,000	\$1,333,800	\$1,373,800	\$1,415,000
301.30 · RE TAXES DELINQUENT	\$26,211	\$24,546	\$25,000	\$20,000	\$25,000	\$25,000	\$25,000
TOTAL REAL ESTATE TAXES	\$1,233,700	\$1,276,076	\$1,320,000	\$1,300,000	\$1,358,800	\$1,398,800	\$1,440,000
310.10 RE TRANSFER TAX	\$697,338	\$409,197	\$375,000	\$250,000	\$280,000	\$310,000	\$325,000
310.21 EARNED INCOME TAX	\$1,804,202	\$1,808,127	\$1,735,000	\$1,800,000	\$1,900,000	\$1,988,000	\$2,025,000
TOTAL TAXES	\$3,735,240	\$3,493,400	\$3,430,000	\$3,350,000	\$3,538,800	\$3,696,800	\$3,790,000
LICENSES & PERMITS							
321.61 Transient Retailer (Soliciting Permit)	\$50	\$0	\$0	\$200	\$0	\$0	\$0
321.80 · CABLE TV FRANCHSE FEE	\$76,126	\$74,860	\$80,000	\$80,000	\$80,000	\$82,000	\$84,000
NON-BUSINESS LICENSES & PERMIT							
322.30 · DRIVEWAY PERMITS	\$5,000	\$1,505	\$5,000	\$200	\$1,000	\$1,000	\$1,000
322.44 · SIGN PERMIT	\$190	\$50	\$200	\$0	\$200	\$200	\$200
322.54 · GRADING PERMIT	\$0	\$1,850	\$4,000	\$1,500	\$2,000	\$2,000	\$2,000
322.82 · ROAD ENCRACHMNT FEE	\$800	\$200	\$1,000	\$0	\$500	\$500	\$500
322.90 · STORMWATER PERMITS	\$0	\$350	\$1,000	\$500	\$500	\$500	\$500
TOTAL NON-BUSINESS LICENSES & PERMIT	\$5,990	\$3,955	\$11,200	\$2,200	\$4,200	\$4,200	\$4,200
TOTAL LICENSES & PERMITS	\$82,166	\$78,815	\$91,200	\$82,400	\$84,200	\$86,200	\$88,200
FINES & FORFEITS							
331.00 · FINES							
331.10 · COURT FINES	\$17,246	\$17,192	\$11,000	\$16,000	\$15,000	\$15,000	\$15,000
331.14 · VEHICLE CODE VIOLATIONS		\$150	\$0	\$75	\$0	\$0	\$0
Total 331.00 · FINES	\$17,246	\$17,342	\$11,000	\$16,075	\$15,000	\$15,000	\$15,000
TOTAL FINES & FORFEITS	\$17,246	\$17,342	\$11,000	\$16,075	\$15,000	\$15,000	\$15,000
INTEREST RENTS & ROYALTIES							
341.00 · INTEREST EARNINGS	\$39,891	\$36,892	\$24,000	\$20,000	\$25,000	\$25,000	\$25,000
342.00 · RENTS & ROYALTIES	\$10,217	\$0	\$5,500	\$4,800	\$5,500	\$5,500	\$5,500
TOTAL INTEREST RENTS & ROYALTIES (FF)	\$50,108	\$36,892	\$29,500	\$24,800	\$30,500	\$30,500	\$30,500
STATE SHARED REVENUE							
354.00 · STATE CAPITAL & OPERATING GRANT							
354.01 GENERAL STATE GRANTS		\$618	\$0	\$15,436	\$0	\$0	\$0
354.02 PUBLIC SAFETY STATE GRANT		\$372	\$0	\$461	\$0	\$0	\$0
354.03 · HWYS & STREETS STATE GRANTS	\$23,220	\$15,163	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
354.05 HEALTH STATE GRANTS		\$2,700		\$0	\$0	\$0	\$0
354.15 · RECYCLING GRANT	\$7,408	\$5,327	\$2,500	\$1,000	\$2,500	\$2,500	\$2,500
Total 354.00 · STATE CAPITAL & OPERATING GRANT	\$30,628	\$24,180	\$17,500	\$31,897	\$17,500	\$17,500	\$17,500
355.00 · STATE SHARED REV & ENTITLEMENTS							
355.01 · PURTA (Public Utility Realty Tax Act)	\$4,277	\$4,257	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
355.04 · ALCOHOLIC BEVERAGE LICENSE FEE	\$400	\$400	\$400	\$400	\$400	\$400	\$400
355.05 · STATE PENSION AID	\$84,493	\$94,998	\$85,000	\$86,777	\$90,000	\$92,000	\$94,000
355.07 · SUPP FIREMANS RELIEF	\$44,814	\$51,342	\$48,000	\$52,222	\$50,000	\$50,000	\$50,000
Total 355.00 · STATE SHARED REV & ENTITLEMENTS	\$133,984	\$150,997	\$137,400	\$143,399	\$144,400	\$146,400	\$148,400
TOTAL STATE SHARED REVENUE	\$164,612	\$175,177	\$154,900	\$175,296	\$161,900	\$163,900	\$165,900
LOCAL GOVERNMENT UNITS							
358.00 · LOCAL GOVT SHARED PMTS SRVS							
358.02 · WORK COMP REIM/REF	\$9,560	\$0	\$7,000	\$6,704	\$1,000	\$1,000	\$1,000
Total 358.00 · LOCAL GOVT SHARED PMTS SRVS	\$9,560	\$0	\$7,000	\$6,704	\$1,000	\$1,000	\$1,000
TOTAL LOCAL GOVERNMENT UNITS	\$9,560	\$0	\$7,000	\$6,704	\$1,000	\$1,000	\$1,000

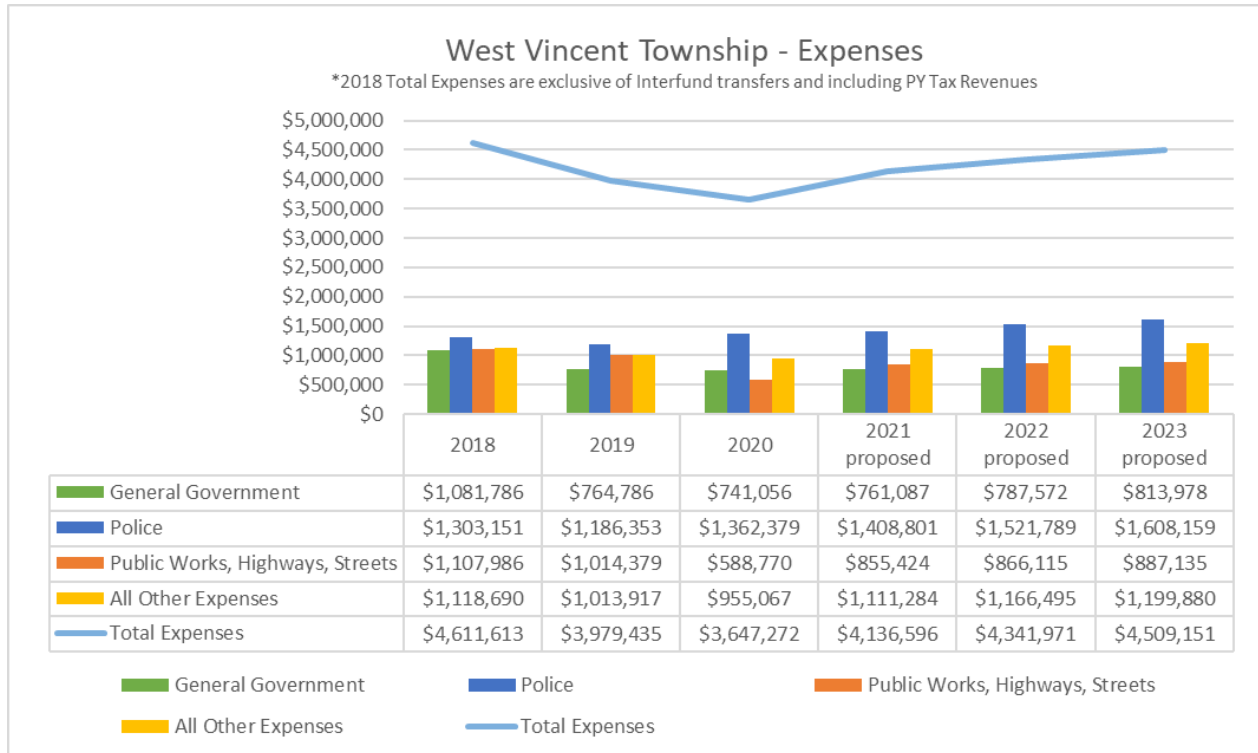
West Vincent Township - General Fund Budget Overview - January through December

*cash only

	Actual 12/31/2018	Actual 12/31/2019	2020 ADOPTED	2020 Forecasted YE	2021 DRAFT	2022 DRAFT	2023 DRAFT
CHARGES FOR SERVICES							
361.00 - GENERAL GOVERNMENT REV							
361.31 - SUBDIV LAND DEV FEES	\$2,525	\$975	\$2,000	\$1,000	\$2,000	\$2,000	\$2,000
361.32 - ENGINEERING FEE REIMB	\$166,813	\$179,460	\$160,000	\$250,000	\$150,000	\$150,000	\$150,000
361.33 - ZONING PERMIT	\$7,944	\$9,700	\$10,000	\$12,500	\$10,000	\$10,000	\$10,000
361.34 - ZONING/COND USE/C AMN	\$0	\$2,500	\$7,000	\$1,500	\$2,000	\$2,000	\$2,000
361.50 - SALE OF MAPS	\$145	\$17	\$50	\$0	\$50	\$50	\$50
361.53 - SALES OF SALDO	\$0	\$0	\$50	\$0	\$50	\$50	\$50
361.54 - SALES OF ZONING ORD	\$30	\$45	\$50	\$45	\$50	\$50	\$50
361.65 - LEGAL REVIEW FEE REIM	\$33,529	\$14,390	\$45,000	\$3,000	\$25,000	\$25,000	\$25,000
Total 361.00 - GENERAL GOVERNMENT REV	\$210,986	\$207,087	\$224,150	\$268,045	\$189,150	\$189,150	\$189,150
362.00 - PUBLIC SAFETY							
362.10 - SPECIAL POLICE SERVICES	\$50,166	\$53,080	\$47,500	\$0	\$45,000	\$45,000	\$45,000
362.11 - SALE OF POLICE REPORT	\$1,015	\$930	\$800	\$500	\$800	\$800	\$800
362.12 - SECURITY ALARMS	\$0	\$0	\$100	\$0	\$100	\$100	\$100
362.20 - FIRE PROTECTION -SPRINKLER PERM	\$0	\$0	\$12,500	\$0	\$0	\$0	\$0
362.41 - BUILDING PERMITS	\$227,972	\$160,678	\$165,000	\$102,000	\$110,000	\$110,000	\$110,000
362.42 - ELECTRICAL PERMITS	\$32,794	\$21,289	\$26,000	\$13,000	\$13,000	\$13,000	\$13,000
362.43 - PLUMBING PERMITS	\$36,515	\$36,136	\$38,000	\$27,000	\$20,000	\$20,000	\$20,000
362.45 - USE & OCCUP PERMITS	\$18,608	\$11,233	\$14,000	\$7,500	\$14,000	\$14,000	\$6,000
362.47 - DRIVEWAY INSPEC/ PERMIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
362.51 - PA UCC ADMIN FEE	\$1,059	\$1,060	\$800	\$800	\$800	\$800	\$800
362.52 - REVIEW FEE	\$75,250	\$40,750	\$65,000	\$35,000	\$46,000	\$46,000	\$46,000
Total 362.00 - PUBLIC SAFETY	\$443,379	\$325,156	\$369,700	\$185,800	\$249,700	\$249,700	\$241,700
364.00 - SANITATION REVENUE (BELONGING IN GENERAL FUNDS (i.e. sewer certs))							
364.14 - SEWER CERTIFICATION	\$460	\$150	\$0	\$150	\$0	\$0	\$0
Total 364.00 - SANITATION REVENUE	\$460	\$150	\$0	\$150	\$0	\$0	\$0
367.00 - CULTURE / RECREATION							
367.40 - PLAYGROUND FEES	\$8,435	\$8,540	\$12,500	\$700	\$9,000	\$9,000	\$9,000
367.81 - COMMUNITY GARDEN	\$755	\$1,165	\$2,000	\$1,400	\$2,000	\$2,000	\$2,000
367.82 - FESTIVAL IN THE PARK	\$9,235	\$10,900	\$10,000	\$2,000	\$10,000	\$10,000	\$10,000
367.83 - SUSTAINABILITY FAIR	\$0	\$1,480	\$1,500	\$0	\$1,500	\$1,500	\$1,500
367.84 - 5-K RUN	\$0	\$0	\$0	\$24	\$0	\$0	\$0
Total 367.00 - CULTURE / RECREATION	\$18,425	\$22,085	\$26,000	\$4,124	\$22,500	\$22,500	\$22,500
TOTAL CHARGES FOR SERVICES	\$673,250	\$554,478	\$619,850	\$458,119	\$461,350	\$461,350	\$453,350
UNCLASSIFIED OPERATING REVENUES							
389.00 - OTHER UNCLASSIFIED REVENUE	\$766,755	\$12,931	\$2,000	\$28,000	\$2,000	\$2,000	\$2,000
TOTAL UNCLASSIFIED OPERATING REVEN	\$766,755	\$12,931	\$2,000	\$28,000	\$2,000	\$2,000	\$2,000
OTHER FINANCING SOURCES							
391.00 - PROCE. OF SALE GEN FIXED ASSET							
391.10 - SALE GENERAL ASSETS	\$4,001,210	\$4,171	\$11,500	\$0	\$0	\$0	\$0
Total 391.00 - PROCE. OF SALE GEN FIXED ASSET	\$4,001,210	\$4,171	\$11,500	\$0	\$0	\$0	\$0
392.00 - INTERFUND TRANSFER REVENUE							
392.50 INTERFUND TRANSFER FROM OPEN SPACE RES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.08 INTERFUND TRANSFER FROM SEWER	\$20	\$180	\$0	\$0	\$0	\$0	\$0
392.30 INTERFUND TRANSFER FROM CAPITAL ROAD IM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.35 - INTERFUND TRANS FROM LF -STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.31 INTERFUND TRANSFER FROM CAPITAL RESERV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total 392.00 - INTERFUND TRANSFER REVENUE	\$20	\$180	\$0	\$0	\$0	\$0	\$0
395.00 - REFUND OF PRIOR YR EXP (REFUND OF PRIOR Y	\$0	\$1,031	\$0	\$2,131	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES	\$4,001,230	\$5,382	\$11,500	\$2,131	\$0	\$0	\$0
TOTAL GENERAL FUND REVENUE	\$9,500,167	\$4,374,417	\$4,356,950	\$4,143,525	\$4,294,750	\$4,456,750	\$4,545,950

Expenses

There will be significant changes among the relationships of expense categories. In prior years with the exception of general government expenses in 2019, the relationship among the categories was relatively consistent.



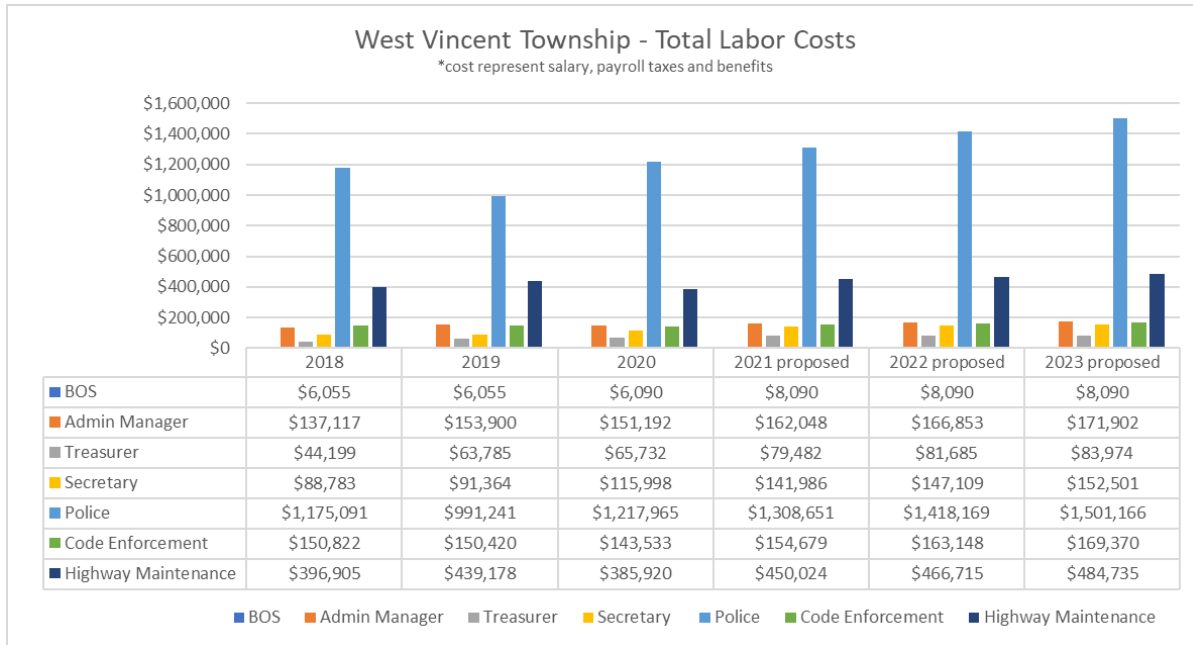
Expenses for police services increased in reaction to other expenses in 2020 due to the hiring of an additional full-time police officer and the impact of the COVID-19 pandemic on essential services, i.e., parks and recreation.

Public works will experience a growth in resources primarily due to the maintenance requirements at Bryn Coed and a greater emphasis on road maintenance.

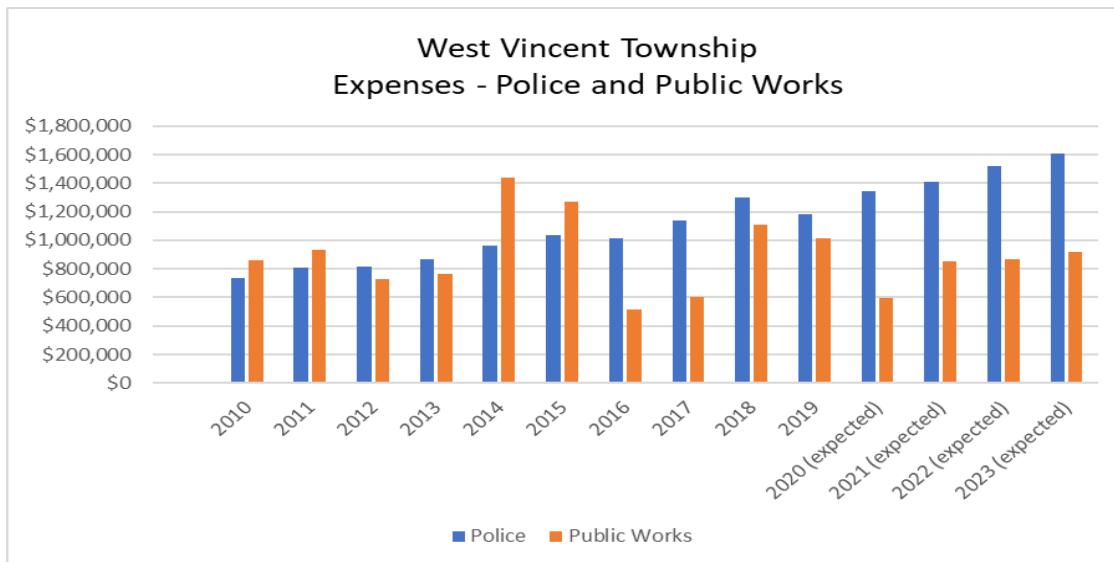
Police expenses will also increase as a result of hiring an additional officer in 2021.

The category “All other expenses” will experience the largest growth due to the funding required to establish an Equipment Replacement Fund.

The absence of a funded program to replace equipment will have a serious and significant impact on future budgets. Equipment will need to be replaced. Without a funded equipment replacement program, an untimely equipment failure could cost the Township over \$150,000.



Personnel remains the largest single expense in the General Fund. The added expense of the requested police officer will be partially offset by the reduced cost of code enforcement costs as a result of lower new construction activity.



Funding is provided for expansion activities to preserve the natural environment of West Vincent including installing electric vehicle charging stations, improving storm water management, and expanding reforestation efforts.

A major emphasis will be placed on expanding West Vincent’s trail system and developing a Master Plan for trails and recreation. The long-desired extension of the Fellowship Trail will be completed.

The recreation program activities are due to recommence in 2021 after the shutdown in 2020 due to COVID-19.

The West Vincent website will be upgraded to become a more robust site providing more relevant and easily accessible information to the Township residents.

West Vincent Township - General Fund Budget Overview - January through December

*cash only

	Actual 12/31/2018	Actual 12/31/2019	2020 ADOPTED	2020 Forecasted YE	2021 DRAFT	2022 DRAFT	2023 DRAFT
GENERAL FUND EXPENDITURES:							
GENERAL GOVERNMENT							
400.00 · LEGISLATIVE GOVERNING BODY							
400.105 · BOS SALARIES	\$5,625	\$5,625	\$5,625	\$5,625	\$5,625	\$5,625	\$5,625
400.192 · BOS FICA	\$430	\$430	\$465	\$465	\$465	\$465	\$465
400.196 · BOS HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400.460 · BOS-MTGS & CONFERENCES	\$0	\$0	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Total 400.00 · LEGISLATIVE GOVERNING BODY	\$6,055	\$6,055	\$8,090	\$6,090	\$8,090	\$8,090	\$8,090
401.00 · ADMIN MANAGER							
401.110 · MANAGER SALARY	\$100,339	\$113,456	\$115,689	\$121,785	\$141,724	\$145,975	\$150,355
401.192 · MANAGER FICA	\$7,916	\$8,460	\$9,120	\$8,525	\$11,338	\$11,679	\$12,029
401.194 · MANAGER UNEMPLOYMENT	\$820	\$734	\$600	\$1,015	\$400	\$400	\$400
401.195 · MANAGER WORKERS COMPENSATIO	\$250	\$881	\$500	\$167	\$500	\$500	\$500
401.196 · MANAGER HEALTH INSURANCE	\$21,592	\$22,984	\$28,132	\$12,000	\$0	\$0	\$0
401.197 · MANAGER PENSION	\$4,807	\$5,616	\$5,700	\$5,700	\$7,086	\$7,299	\$7,518
401.198 · MANAGER DENTAL INSURANCE	\$910	\$840	\$1,000	\$1,000	\$0	\$0	\$0
401.199 · MANAGER LIFE INSURANCE/ DISABILITY	\$483	\$929	\$1,000	\$1,000	\$1,000	\$1,000	\$1,100
Total 401.00 · ADMIN MANAGER	\$137,117	\$153,900	\$161,741	\$151,192	\$162,048	\$166,853	\$171,902
402.00 · TREASURER-FINANCIAL ADMIN							
402.114 · TREASURER WAGES	\$38,342	\$52,847	\$51,953	\$56,192	\$67,134	\$69,066	\$71,074
402.192 · TREASURER FICA	\$2,954	\$4,196	\$4,156	\$3,934	\$5,371	\$5,526	\$5,686
402.194 · TREASURER UNEMPLOYMENT INSURAN	\$1,281	\$734	\$600	\$350	\$400	\$400	\$400
402.195 · TREASURER WORKERS COMPENSATIO	\$247	\$881	\$500	\$156	\$200	\$210	\$220
402.196 · TREASURER HEALTH INSURANCE	\$0	\$2,000	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500
402.197 · TREASURER PENSION	\$1,316	\$2,522	\$2,597	\$2,600	\$3,357	\$3,453	\$3,554
402.198 · TREASURER DENTAL INSURANCE	\$59	\$0	\$0	\$0	\$0	\$0	\$0
402.199 · TREASURER LIFE INSURANCE/ DISABILITY	\$0	\$605	\$500	\$500	\$520	\$530	\$540
Total 402.00 · TREASURER-FINANCIAL ADMIN	\$44,199	\$63,785	\$62,306	\$65,732	\$79,482	\$81,685	\$83,974
403.00 · TAX COLLECTION							
403.310 · TAX COLLECTION PROF SERV	\$6,188	\$4,904	\$8,000	\$7,000	\$8,000	\$8,500	\$8,500
Total 403.00 · TAX COLLECTION	\$6,188	\$4,904	\$8,000	\$7,000	\$8,000	\$8,500	\$8,500
404.00 · SOLICITOR/LEGAL SERVICES							
404.314 · LEGAL SERVICES	\$288,215	\$102,473	\$110,000	\$50,000	\$120,000	\$130,000	\$140,000
Total 404.00 · SOLICITOR/LEGAL SERVICES	\$288,215	\$102,473	\$110,000	\$50,000	\$120,000	\$130,000	\$140,000
405.00 · SECRETARY							
405.110 · SECRETARY WAGES	\$60,081	\$57,570	\$61,594	\$78,047	\$76,656	\$78,965	\$81,324
405.111 · PART-TIME SECRETARY WAGES				\$0	\$20,800	\$21,424	\$22,069
405.192 · SEC FICA	\$4,332	\$4,572	\$4,927	\$5,500	\$7,797	\$8,032	\$8,272
405.194 · SEC UNEMPLOYMENT INS	\$1,640	\$734	\$600	\$550	\$800	\$800	\$800
405.195 · SEC WORKERS COMPENSATIO	\$254	\$881	\$500	\$160	\$300	\$320	\$340
405.196 · SEC HEALTH INSURANCE	\$18,580	\$23,321	\$28,132	\$27,292	\$30,100	\$31,900	\$33,790
405.197 · SEC PENSION	\$2,072	\$2,530	\$3,075	\$3,084	\$3,833	\$3,948	\$4,066
405.198 · SEC DENTAL INSURANCE	\$910	\$840	\$1,000	\$770	\$1,000	\$1,000	\$1,100
405.199 · SEC LIFE INSURANCE/ DISABILITY	\$914	\$916	\$500	\$595	\$700	\$720	\$740
Total 405.00 · SECRETARY	\$88,783	\$91,364	\$100,328	\$115,998	\$141,986	\$147,109	\$152,501
406.00 · GENERAL GOVERNMENT ADMIN							
406.195 · WORK COMP INS (INSTALLMENT FEES ONLY,	\$0	\$135	\$150	\$150	\$150	\$150	\$150
406.210 · OFFICE SUPPLIES	\$10,392	\$7,495	\$7,000	\$7,200	\$7,000	\$7,000	\$7,000
406.310 · PROF SERVICES	\$105,295	\$11,027	\$4,000	\$1,100	\$10,000	\$10,000	\$10,000
406.311 · ACCOUNTING SERV	\$31,725	\$24,058	\$20,000	\$23,000	\$28,000	\$29,000	\$30,000
406.316 · PAYROLL SERVICES	\$6,935	\$3,303	\$3,000	\$3,000	\$3,000	\$3,200	\$3,200
406.321 · TELEPHONE CHARGES	\$8,553	\$8,477	\$6,500	\$7,000	\$8,600	\$8,600	\$8,700
406.325 · POSTAGE - GENERAL	\$2,240	\$2,089	\$2,000	\$2,000	\$2,300	\$2,400	\$2,400
406.329 · POSTAGE - NEWSLETTER	\$920	\$930	\$1,200	\$1,500	\$1,000	\$1,100	\$1,100
406.331 · TRAVEL EXPENSES	\$381	\$442	\$1,000	\$0	\$500	\$500	\$500
406.341 · ADVERTISING	\$12,698	\$7,425	\$7,500	\$9,000	\$7,000	\$7,000	\$7,000
406.342 · PRINTING	\$1,833	\$2,282	\$1,500	\$1,100	\$1,500	\$1,500	\$1,500
406.351 · INSURANCE - AUTO	\$15,799	\$13,179	\$14,250	\$18,920	\$19,866	\$20,859	\$21,902
406.352 · INSURANCE - LIABILITY	\$0	\$8,460	\$0	\$0	\$0	\$0	\$0
406.353 · SEC. & FIDELITY INS (Surety Bond Renewals)	\$400	\$400	\$1,000	\$2,000	\$2,500	\$2,500	\$2,500
406.390 · BANK SERVICES/CHRGs	\$209	\$206	\$250	\$100	\$250	\$250	\$250
406.400 · COURT COST & INVEST	\$218	\$0	\$0	\$0	\$0	\$0	\$0
406.420 · DUES/SUBCRIP/MEM	\$4,436	\$1,936	\$2,500	\$2,950	\$2,500	\$2,500	\$2,500
406.430 · TAX/FILING/REC FEES	\$111	\$1,503	\$500	\$2,700	\$500	\$500	\$500
406.450 · HR CONTRACTED SERV (Human Resource Cont	\$7,196	\$5,040	\$6,000	\$6,000	\$5,000	\$5,000	\$5,000
406.460 · MEETINGS/CONF/TRAINING	\$1,581	\$1,278	\$6,000	\$2,000	\$2,000	\$2,000	\$2,000
406.510 · HR INCENTIVE	\$2,000	\$0	\$10,000	\$0	\$0	\$0	\$0
Total 406.00 · GENERAL GOVERNMENT ADMIN	\$212,922	\$99,665	\$94,350	\$89,720	\$101,666	\$104,059	\$106,202

West Vincent Township - General Fund Budget Overview - January through December

*cash only

	Actual 12/31/2018	Actual 12/31/2019	2020 ADOPTED	2020 Forecasted YE	2021 DRAFT	2022 DRAFT	2023 DRAFT
407.00 · DATA PROCESSING							
407.213 · DATA SM ITEMS OF EQUIP	\$3,105	\$2,490	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
407.329 · COPIER LEASE	\$3,080	\$3,106	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
407.374 · REPAIRS & MAIN	\$6,818	\$4,081	\$2,000	\$3,000	\$2,000	\$2,000	\$2,000
407.450 · CONTRACTED SERV	\$19,574	\$39,562	\$15,000	\$39,000	\$15,000	\$15,000	\$15,000
Total 407.00 · DATA PROCESSING	\$32,577	\$49,239	\$25,500	\$50,500	\$25,500	\$25,500	\$25,500
408.00 · ENGINEERING SERVICES							
408.313 · ENGINEERING SERV	\$177,572	\$116,922	\$115,000	\$110,000	\$40,000	\$40,000	\$40,000
Total 408.00 · ENGINEERING SERVICES	\$177,572	\$116,922	\$115,000	\$110,000	\$40,000	\$40,000	\$40,000
409.00 · BUILDINGS & PLANT							
409.226 · CLEANING SUPPLIES	\$390	\$1,050	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
409.230 · HEATING FUEL	\$2,210	\$2,461	\$3,500	\$4,000	\$3,500	\$3,500	\$3,500
409.260 · SM TOOLS & MINOR EQ	\$1,395	\$4,216	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
409.350 · PROP- LIAB - UMBRELLA INSUR	\$34,998	\$19,194	\$23,000	\$27,824	\$29,215	\$30,676	\$32,210
409.361 · ELECTRICITY	\$10,461	\$8,941	\$12,000	\$9,000	\$8,000	\$8,000	\$8,000
409.364 · SEWER	\$699	\$1,020	\$1,020	\$1,000	\$1,020	\$1,100	\$1,100
409.365 · SOLID WASTE	\$1,897	\$1,563	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
409.371 · REPAIR/ MAINT LAND	\$0	\$0	\$3,000	\$0	\$1,000	\$1,000	\$1,000
409.373 · REPAIR/ MAINT BUILDINGS	\$1,394	\$15,041	\$15,000	\$14,000	\$10,000	\$10,000	\$10,000
409.374 · REPAIR/ MAINT MACHINERY	\$80	\$1,038	\$2,500	\$0	\$2,500	\$2,500	\$2,500
409.450 · CONTRACTED SERV	\$25,634	\$21,955	\$15,000	\$35,000	\$15,000	\$15,000	\$15,000
409.710 · CAP PURCH - LAND	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0
Total 409.00 · BUILDINGS & PLANT	\$88,158	\$76,479	\$79,020	\$94,824	\$74,315	\$75,776	\$77,310
TOTAL GENERAL GOVERNMENT	\$1,081,786	\$764,786	\$764,335	\$741,056	\$761,087	\$787,572	\$813,978
PUBLIC SAFETY-PERSON/PROPERTY POLICE							
410.112 · POLICE SECRETARY WAG	\$57,520	\$55,277	\$55,689	\$67,000	\$70,419	\$72,463	\$74,551
410.114 · POLICE SALARY & WAGES (LESS OT)	\$686,371	\$601,115	\$690,000	\$780,910	\$816,055	\$890,886	\$940,553
410.163 · OTHER TAXES	\$46	\$0	\$0	\$0	\$0	\$0	\$0
410.180 · POLICE OVERTIME (EXCLUDING SPECIAL EVI	\$60,131	\$31,712	\$24,000	\$16,000	\$22,149	\$24,624	\$26,111
410.182 · POLICE SPECIAL EVENT WAGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
410.192 · POLICE FICA (ALL POLICE & POL. SECRETAR	\$61,820	\$54,630	\$63,000	\$61,000	\$75,246	\$79,799	\$84,306
410.194 · POLICE UNEMPLOYMENT INS.	\$8,490	\$8,930	\$10,500	\$3,385	\$5,000	\$5,000	\$5,000
410.195 · POLICE WORKERS COMP	\$32,315	\$26,019	\$30,000	\$22,600	\$32,000	\$35,000	\$37,000
410.196 · POLICE HEALTH INSURANCE	\$180,318	\$150,885	\$174,960	\$175,000	\$202,000	\$214,120	\$226,968
410.197 · POLICE PENSION	\$74,794	\$52,282	\$50,000	\$66,526	\$70,782	\$80,782	\$90,782
410.198 · POLICE DENTAL INSURANCE	\$6,740	\$5,178	\$6,500	\$5,250	\$6,500	\$6,695	\$6,895
410.199 · POLICE LIFE & DISABILITY INSURANCE	\$6,576	\$5,213	\$8,500	\$6,852	\$8,500	\$8,800	\$9,000
410.210 · OFFICE SUPPLIES	\$1,814	\$1,593	\$2,000	\$2,200	\$2,000	\$2,000	\$2,000
410.213 · COMPUTER/COPIER	\$328	\$1,915	\$2,500	\$1,000	\$2,000	\$2,000	\$2,000
410.215 · POSTAGE	\$15	\$39	\$0	\$0	\$0	\$0	\$0
410.231 · VEHICLE FUEL - GAS	\$18,531	\$12,444	\$16,000	\$12,000	\$14,000	\$16,000	\$16,000
410.238 · UNIFORMS	\$8,510	\$4,703	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
410.260 · SMALL TOOLS/MINOR EQ	\$20,837	\$12,308	\$14,000	\$7,000	\$8,000	\$8,000	\$8,000
410.314 · LEGAL SERVICES	\$1,328	\$8,444	\$5,000	\$22,500	\$0	\$0	\$0
410.321 · TELEPHONE	\$6,798	\$7,029	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
410.326 · RADIO LEASE	\$945	\$567	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
410.331 · TRAVEL	\$1	\$753	\$500	\$50	\$500	\$500	\$500
410.341 · ADVERTISING/DARE	\$540	\$376	\$1,000	\$0	\$500	\$500	\$500
410.350 · PROP AND LIAB INSUR (POLICE LIABILITY INE	\$0	\$6,231	\$7,000	\$7,157	\$7,515	\$7,891	\$8,286
410.353 · PL477 SURETY/FIDEL. (Heart & Lung)	\$7,409	\$7,705	\$8,500	\$11,319	\$11,885	\$12,479	\$14,957
410.374 · REPAIR/MAINT EQUIP	\$0	\$64	\$500	\$0	\$500	\$500	\$500
410.420 · DUES/SUBSCRIP/MEMBER	\$595	\$625	\$1,000	\$2,000	\$750	\$750	\$750
410.440 · LAUNDRY/SANIT SERV	\$1,606	\$1,869	\$2,000	\$1,200	\$2,000	\$2,000	\$2,000
410.450 · CONTRACTED SERV	\$40,676	\$7,091	\$9,000	\$15,000	\$9,500	\$10,000	\$10,500
410.451 · REPAIR/ MAINT VEHICLES	\$5,832	\$7,078	\$7,000	\$5,500	\$7,000	\$7,000	\$7,000
410.460 · MEET/CONF/TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
410.461 · MEET/CONF/TRAINING - Other	\$12,295	\$9,788	\$10,000	\$3,000	\$10,000	\$10,000	\$10,000
410.465 · MEET/CONF (CONCERT) (Meetings, and/or	\$0	\$59,308	\$47,500	\$0	\$10,000	\$10,000	\$10,000
Total 410.460 · MEET/CONF/TRAINING	\$0	\$69,096	\$57,500	\$3,000	\$20,000	\$20,000	\$20,000
410.740 · CAP PURCH - VEHICLE	\$0	\$45,182	\$47,500	\$51,130	\$0	\$0	\$0
410.750 · CAP PURCH - MACHIN & EQUIP	\$0	\$0	\$1,000	\$2,800	\$0	\$0	\$0
TOTAL POLICE	\$1,303,151	\$1,186,353	\$1,309,149	\$1,362,379	\$1,408,801	\$1,521,789	\$1,608,159

West Vincent Township - General Fund Budget Overview - January through December

*cash only

	Actual 12/31/2018	Actual 12/31/2019	2020 ADOPTED	2020 Forecasted YE	2021 DRAFT	2022 DRAFT	2023 DRAFT
FIRE COMPANIES							
411.160 - FIREMANS RELIEF FUND	\$44,814	\$51,342	\$48,000	\$52,222	\$53,000	\$55,000	\$57,000
411.354 - FIRE- WORKERS COMPENSATION	\$20,783	\$16,254	\$15,000	\$15,493	\$20,000	\$21,000	\$22,000
411.363 - HYDRANT SERVICE	\$11,559	\$16,272	\$14,500	\$16,000	\$16,000	\$16,000	\$16,000
411.540 - FIRE COMPANY CONTRIBUTION	\$180,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
TOTAL FIRE COMPANIES	\$257,156	\$163,868	\$157,500	\$163,715	\$169,000	\$172,000	\$175,000
AMBULANCE/ RESCUE							
412.520 - CONTRIBUTION TO AMBULANCE/RESCUE INS'	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
TOTAL AMBULANCE/ RESCUE	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
CODE ENFORCEMENT							
413.112 - CODE- CLERICAL WAGES	\$53,139	\$52,452	\$55,064	\$67,200	\$67,362	\$69,390	\$71,461
413.114 - CODE- INSPECTOR WAGES	\$62,142	\$60,897	\$55,865	\$40,245	\$45,000	\$47,000	\$49,000
443.163 - CODE - OTHER TAXES	\$-6	\$0	\$0	\$0	\$0	\$0	\$0
413.192 - CODE - FICA	\$8,819	\$8,671	\$8,938	\$7,522	\$10,949	\$11,278	\$11,616
413.194 - CODE - UNEMPLOYMENT INS.	\$1,640	\$1,469	\$1,800	\$700	\$750	\$750	\$750
413.195 - CODE - WORKERS COMP	\$752	\$1,597	\$1,000	\$668	\$700	\$710	\$720
413.196 - CODE - HEALTH INSURANCE	\$16,591	\$17,319	\$19,171	\$19,265	\$21,200	\$25,000	\$26,500
413.197 - CODE - PENSION	\$5,040	\$5,267	\$5,546	\$5,373	\$5,618	\$5,820	\$6,023
413.198 - CODE - DENTAL INSURANCE	\$1,819	\$1,679	\$1,800	\$1,540	\$1,800	\$1,800	\$1,800
413.199 - CODE - LIFE INSURANCE & DISABILITY	\$885	\$1,069	\$1,200	\$1,020	\$1,300	\$1,400	\$1,500
413.210 - OFFICE SUPPLIES	\$488	\$469	\$500	\$1,000	\$500	\$500	\$500
413.213 - SMALL ITEMS EQUIP	\$0	\$65	\$300	\$100	\$300	\$300	\$300
413.231 - VEHICLE FUEL - GAS	\$957	\$891	\$1,200	\$275	\$1,000	\$1,000	\$1,000
413.249 - CODE BOOKS	\$2,185	\$1,803	\$1,500	\$105	\$1,500	\$1,500	\$1,500
443.260 - SM TOOLS/ MINOR EQUIP	\$402	\$0	\$0	\$0	\$0	\$0	\$0
413.313 - PRO SERV ENG REIMBUR	\$186,029	\$243,071	\$160,000	\$275,000	\$200,000	\$200,000	\$200,000
413.314 - LEGAL SERV REIMBUR	\$47,813	\$16,515	\$45,000	\$2,500	\$5,000	\$5,000	\$5,000
413.321 - TELEPHONE	\$384	\$240	\$300	\$250	\$300	\$300	\$300
413.331 - TRAVEL	\$1,288	\$1,321	\$1,000	\$175	\$1,000	\$1,000	\$1,000
413.420 - DUES/SUBCRIP/MEMB	\$125	\$125	\$500	\$0	\$500	\$500	\$500
413.450 - CONTRACTED SERV (CODE SERVICES)	\$124,429	\$162,220	\$110,000	\$120,000	\$90,000	\$90,000	\$90,000
413.451 - MAIN/REPAIR VEHICLES	\$2,124	\$1,862	\$2,500	\$1,500	\$1,000	\$1,000	\$1,000
413.460 - CODE MTGS/ CONF.	\$0	\$0	\$500	\$100	\$500	\$500	\$500
413.470 - TESTING AND CERTIF	\$1,201	\$0	\$2,500	\$250	\$1,500	\$1,500	\$1,500
413.530 - PAY OF UCC FEE TO PA	\$1,046	\$1,841	\$1,050	\$1,100	\$1,100	\$1,100	\$1,100
413.740 CAPITAL PURCHASE - VEHICLE	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0
TOTAL CODE ENFORCEMENT	\$518,993	\$580,843	\$512,234	\$545,888	\$458,879	\$467,348	\$473,570
PLANNING & ZONING							
414.120 - ZHB SALARIES	\$0	\$1,020	\$1,500	\$500	\$1,500	\$1,500	\$1,500
414.249 - PLANNING COMMISSION	\$9	\$303	\$500	\$200	\$500	\$500	\$500
414.314 - ZONING LEGAL FUND	\$31,640	\$3,052	\$10,000	\$1,000	\$5,000	\$5,000	\$5,000
414.316 - REGIONAL PLANNING	\$17,787	\$5,833	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
414.318 - OPEN SPACE ADVISORY COMMITTEE	\$0	\$0	\$2,000	\$0	\$2,000	\$2,000	\$2,000
414.319 - SUSTAINABILITY COMMITTEE	\$11	\$295	\$2,000	\$500	\$20,000	\$2,000	\$2,000
414.330 - CONDITIONAL USES - SERVICES	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
414.341 - AG SECURITY ADVERTISING	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
444.460 - CONTRACTED SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PLANNING & ZONING	\$49,447	\$10,503	\$28,000	\$12,200	\$41,000	\$23,000	\$23,000
EMERGENCY MANAGEMENT							
415.114 - EMERGENCY MGT WAGES	\$5,797	\$4,780	\$7,500	\$8,200	\$8,674	\$8,933	\$9,200
415.192 - EMERGENCY MGT FICA	\$0	\$0	\$600	\$574	\$694	\$715	\$736
415.194 - EMERGENCY MGT UC	\$0	\$0	\$300	\$300	\$450	\$450	\$450
415.210 - EMERG. MGT SUPPLIES	\$59	\$120	\$1,000	\$500	\$500	\$500	\$500
415.213 - SM ITEMS OF EQUIP	\$366	\$142	\$1,500	\$200	\$500	\$500	\$500
415.321 - TELEPHONE	\$3,673	\$3,936	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
TOTAL EMERGENCY MANAGEMENT	\$9,895	\$8,978	\$14,600	\$13,774	\$14,818	\$15,098	\$15,386
TOTAL PUBLIC SAFETY-PERSON/PROPERTY	\$2,138,642	\$1,955,545	\$2,021,483	\$2,097,956	\$2,092,498	\$2,199,234	\$2,295,115
HEALTH & HUMAN SERVICES							
VECTOR(ANIMAL CONTROL)							
422.114 - ANIMAL CONTROL WAGES	\$3,849	\$2,782	\$3,500	\$2,000	\$6,041	\$6,222	\$6,409
422.192 - ANIMAL CONTROL FICA	\$0	\$0	\$300	\$141	\$484	\$498	\$513
422.194 - ANIMAL CONTROL UC	\$0	\$0	\$100	\$100	\$300	\$300	\$300
422.246 - ANIMAL CONTROL SUPPLY (mileage)	\$519	\$829	\$2,500	\$453	\$2,500	\$2,500	\$2,500
TOTAL VECTOR(ANIMAL CONTROL)	\$4,368	\$3,611	\$6,300	\$2,694	\$9,325	\$9,520	\$9,722
TOTAL HEALTH & HUMAN SERVICES	\$4,368	\$3,611	\$6,300	\$2,694	\$9,325	\$9,520	\$9,722

West Vincent Township - General Fund Budget Overview - January through December

*cash only

	Actual 12/31/2018	Actual 12/31/2019	2020 ADOPTED	2020 Forecasted YE	2021 DRAFT	2022 DRAFT	2023 DRAFT
PUBLIC WORKS-HWYS & STREETS							
HIGHWAY MAINTENANCE							
430.110 · FOREMAN WAGES	\$70,150	\$66,086	\$69,053	\$74,516	\$72,611	\$74,794	\$77,041
430.111 · STAFF WAGES	\$172,986	\$152,132	\$167,816	\$105,917	\$109,669	\$114,015	\$118,467
430.121 · ROAD MASTER WAGES	\$0	\$60,647	\$72,100	\$64,380	\$76,426	\$78,716	\$81,069
430.163 - PW - OTHER TAXES	-\$17	\$0	\$0	\$0	\$0	\$0	\$0
430.180 · PW OVERTIME	\$37,358	\$20,990	\$22,000	\$16,577	\$30,000	\$30,000	\$30,000
430.182 · PW SPECIAL EVENT WAGES				\$0			
430.192 · PW FICA	\$21,316	\$22,919	\$25,500	\$18,298	\$25,020	\$25,855	\$26,712
430.194 · PW UNEMPLOYMENT INS	\$3,280	\$3,672	\$4,500	\$2,532	\$3,500	\$3,500	\$3,500
430.195 · PW WORKERS COMPENSATION	\$23,287	\$19,587	\$20,000	\$18,588	\$26,000	\$28,000	\$30,000
430.196 · PW HEALTH INSURANCE	\$51,348	\$72,432	\$88,157	\$67,582	\$85,000	\$89,320	\$94,680
430.197 · PW PENSION	\$11,495	\$13,339	\$15,250	\$13,070	\$15,798	\$16,325	\$16,866
430.198 · PW DENTAL	\$2,869	\$3,222	\$3,500	\$2,260	\$3,000	\$3,090	\$3,200
430.199 · PW LIFE INSURANCE & DISABILITY	\$2,833	\$4,152	\$4,000	\$2,200	\$3,000	\$3,100	\$3,200
430.210 · OFFICE SUPPLIES	\$250	\$125	\$600	\$150	\$300	\$300	\$300
430.230 · HEATING FUEL	\$2,794	\$2,393	\$4,000	\$2,000	\$3,000	\$3,000	\$3,000
430.231 · VEHICLE GAS	\$446	\$616	\$800	\$900	\$800	\$800	\$800
430.232 · VEHICLE-DIESEL	\$20,067	\$17,194	\$18,000	\$8,000	\$20,000	\$20,000	\$20,000
430.246 · OTHER SERVICES SUPPLY	\$6,124	\$6,091	\$5,000	\$3,000	\$5,000	\$5,000	\$5,000
430.251 · VEHICLE PARTS	\$20,352	\$12,136	\$15,000	\$5,000	\$13,000	\$13,000	\$13,000
430.260 · SMALL TOOLS/MINOR EQ	\$9,314	\$6,614	\$10,000	\$4,000	\$10,000	\$7,000	\$7,000
430.321 · TELEPHONE	\$1,810	\$1,535	\$2,225	\$1,200	\$1,800	\$1,800	\$1,800
430.361 · ELECTRIC	\$2,329	\$2,096	\$3,500	\$3,500	\$3,000	\$3,000	\$3,000
430.451 · REPAIR/ MAINT. VEHICLE	\$16,396	\$10,872	\$20,000	\$23,000	\$20,000	\$17,000	\$17,000
430.470 · TESTING/CERTIFICATION	\$190	\$291	\$250	\$100	\$500	\$500	\$500
430.740 · CAP PURCH-MACHINERY	\$93,098	\$0	\$2,000	\$0	\$0	\$0	\$0
430.750 · CAP PURCH-MINOR EQUI	\$0	\$14,707	\$54,000	\$0	\$0	\$0	\$0
TOTAL HIGHWAY MAINTENANCE	\$570,075	\$513,848	\$627,251	\$436,770	\$527,424	\$538,115	\$556,135
WINTER MAINTENANCE							
432.239 · SNOW REMOVAL MATERIALS	\$55,444	\$40,620	\$40,000	\$40,000	\$40,000	\$40,000	\$42,000
432.450 · SNOW- CONTRACTOR SERVICES	\$21,068	\$17,058	\$22,000	\$5,000	\$22,000	\$22,000	\$23,000
TOTAL WINTER MAINTENANCE	\$76,512	\$57,678	\$62,000	\$45,000	\$62,000	\$62,000	\$65,000
REPAIR OF TOOLS & MACHINERY							
437.374 · REPAIR/ MAINT. EQUIPMENT		\$689	\$1,000	\$4,000	\$1,000	\$1,000	\$1,000
TOTAL REPAIR OF TOOLS & MACHINERY	\$0	\$689	\$1,000	\$4,000	\$1,000	\$1,000	\$1,000
REPAIRS TO ROADS & BRIDGES - GENERAL FUND							
438.239 · DUST CONTROL SUPPLY	\$523	\$116	\$2,000	\$1,000	\$0	\$0	\$0
438.240 · ASPHALT	\$100,236	\$45,005	\$50,000	\$0	\$0	\$0	\$0
438.245 · HIGHWAY SUPPLIES/MATERIALS	\$146,475	\$124,977	\$135,000	\$60,000	\$0	\$0	\$0
438.317 · GRAVEL ROAD MAINT.					\$75,000	\$75,000	\$75,000
438.318 · PAVED ROAD MAINT.					\$125,000	\$125,000	\$125,000
438.384 · RENTALS	\$17,631	\$30,740	\$15,000	\$22,000	\$15,000	\$15,000	\$15,000
438.450 · CONTRACTED SERVICES	\$20,417	\$107,155	\$125,000	\$15,000	\$50,000	\$50,000	\$50,000
438.451 · REPAIR/MAINT. VEHICLES		\$0	\$0	\$5,000	\$0	\$0	\$0
438.760 · ROAD/BRIDGE REPAIR	\$176,117	\$134,171	\$0		\$0	\$0	\$0
TOTAL REPAIRS TO ROADS & BRIDGES - GENERAL FUN	\$461,399	\$442,164	\$327,000	\$103,000	\$265,000	\$265,000	\$265,000
TOTAL PUBLIC WORKS-HWYS & STREETS	\$1,107,986	\$1,014,379	\$1,017,251	\$588,770	\$855,424	\$866,115	\$887,135
CULTURE - RECREATION							
TOWNSHIP PARK							
454.115 · PARKS SALARY WAGES, STAFF	\$11,357	\$11,217	\$20,000	\$0	\$35,000	\$35,000	\$35,000
454.194 · PARKS UNEMPLOY COMP INSUR	\$762	\$686	\$430	\$107	\$350	\$350	\$350
454.163 - PARKS - OTHER TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
454.192 · PARKS FICA	\$869	\$858	\$1,920	\$0	\$2,800	\$2,800	\$2,800
454.231 · VEHICLE FUEL-GAS	\$574	\$530	\$1,800	\$200	\$1,000	\$1,000	\$1,000
454.235 · PARK & REC. PROGRAMS	\$3,616	\$2,865	\$2,000	\$0	\$3,000	\$3,000	\$3,000
454.247 · COMMUNITY GARDEN	\$1,796	\$6,000	\$2,000	\$1,000	\$2,000	\$2,000	\$2,000
454.000 - TURKEY TROT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
454.249 · FESTIVAL IN THE PARK	\$5,018	\$8,972	\$8,000	\$0	\$9,000	\$10,000	\$11,000
454.260 · SM TOOLS/MINOR EQUIP	\$5,219	\$5,086	\$6,000	\$2,700	\$6,000	\$6,000	\$6,000
454.317 · PARK LANDSCAPING	\$6,591	\$8,123	\$10,000	\$6,000	\$10,000	\$12,000	\$14,000
454.361 · PARKS ELECTRIC	\$297	\$286	\$300	\$300	\$300	\$300	\$300
454.372 · PARKS REP/MAIN - IMPROVE (Bryn Coed)	\$0	\$2,719	\$50,000	\$18,000	\$20,000	\$5,000	\$5,000
454.374 · PARKS REP/MAIN-MACH-EQUIP	\$654	\$919	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000
454.601 · CONSTRUCTION.FELLOW.TRL - Fellowship tra	\$50,439	\$0	\$150,000	\$3,500	\$0	\$0	\$0
TOTAL TOWNSHIP PARK	\$87,192	\$48,261	\$253,450	\$33,807	\$90,450	\$78,450	\$81,450
LIBRARIES							
456.520 · CONTRIBUTIONS	\$4,467	\$1,500	\$1,000	\$0	\$1,000	\$1,000	\$1,000
TOTAL LIBRARIES	\$4,467	\$1,500	\$1,000	\$0	\$1,000	\$1,000	\$1,000
TOTAL CULTURE - RECREATION	\$91,659	\$49,761	\$254,450	\$33,807	\$91,450	\$79,450	\$82,450

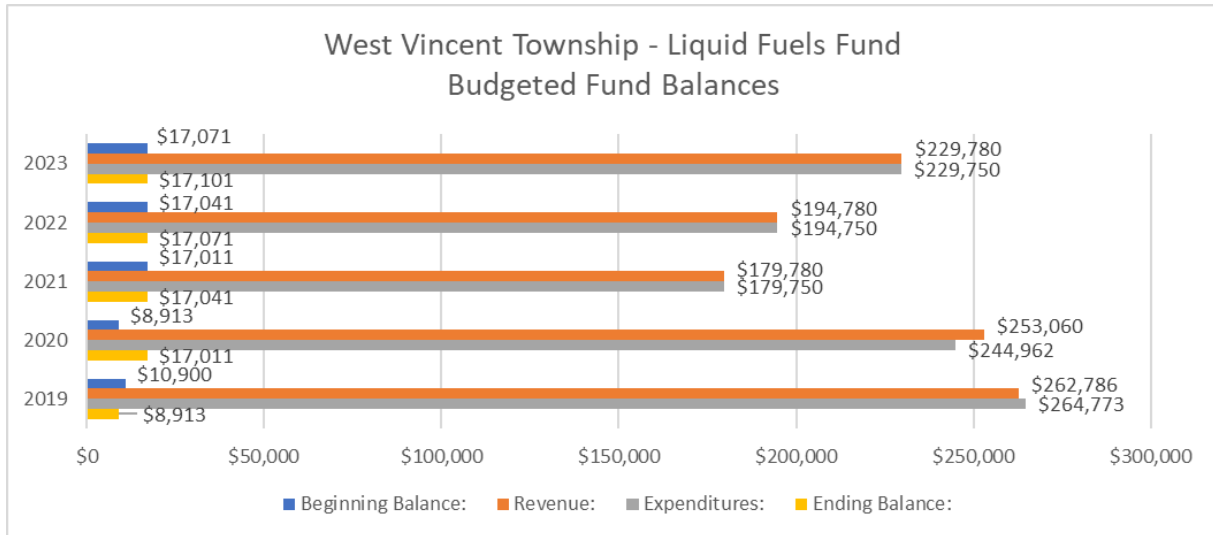
West Vincent Township - General Fund Budget Overview - January through December

*cash only

	Actual 12/31/2018	Actual 12/31/2019	2020 ADOPTED	2020 Forecasted YE	2021 DRAFT	2022 DRAFT	2023 DRAFT
COMMUNITY DEVELOPMENT							
460.500 · COMMUNITY CONTRIBUTIONS	\$0	\$8,500	\$9,000	\$1,100	\$9,000	\$9,000	\$9,000
461.248 · ENVIRONMENTAL AD COUNCIL (EAC)	\$1,363	\$4,309	\$2,000	\$1,100	\$7,000	\$2,000	\$2,000
464.630 - TWP LAND TRUST	\$739						
COMMUNITY DEVELOPMENT/HOUSING							
462.230 · COMM HOUSING HEATING FUEL	\$1,705	\$1,088	\$0	\$0	\$0	\$0	\$0
462.361 · COMM HOUSING ELECTRICITY	\$131	\$113	\$650	\$500	\$650	\$650	\$650
462.373 · COMM HOUSING, REPAIRS/MAINT.	\$311	\$488	\$1,000	\$0	\$5,000	\$1,000	\$1,000
462.430 · COMM HOUSING TAXES	\$9,260	\$9,589	\$9,600	\$9,982	\$9,800	\$10,000	\$10,200
TOTAL COMMUNITY DEVELOPMENT/HOUSING	\$11,407	\$11,278	\$11,250	\$10,482	\$15,450	\$11,650	\$11,850
465.248 · HISTORIC COMM.	\$0	\$522	\$2,000	\$100	\$2,000	\$2,000	\$2,000
TOTAL COMMUNITY DEVELOPMENT	\$13,509	\$24,609	\$24,250	\$12,782	\$33,450	\$24,650	\$24,850
DEBT SERVICE							
DEBT PRINCIPAL							
471.200 · TERM BOND/NOTE PRINCIPAL	\$125,600	\$119,993	\$130,000	\$130,000	\$130,000	\$130,000	\$140,000
471.700 · SMALL BORROWING (SECTION 409) PRINCIPAL					\$0	\$0	\$0
TOTAL DEBT PRINCIPAL	\$125,600	\$119,993	\$130,000	\$130,000	\$130,000	\$130,000	\$140,000
DEBT INTEREST							
472.200 · TERM BOND/NOTE INTEREST	\$40,735	\$38,689	\$33,910	\$33,910	\$30,010	\$24,810	\$35,000
472.700 · SMALL BORROWING (SECTION 409) INTEREST					0	0	0
TOTAL DEBT INTEREST	\$40,735	\$38,689	\$33,910	\$33,910	\$30,010	\$24,810	\$35,000
TOTAL DEBT SERVICE	\$166,335	\$158,682	\$163,910	\$163,910	\$160,010	\$154,810	\$175,000
INSURANCE, CASUALTY, & SURETY							
486.100 INSURANCE - LIABILITY	\$0	\$0	\$8,250	\$0	\$0	\$0	\$0
486.200 INSURANCE - PROPERTY/CASUALTY	\$0	\$0	\$13,600	\$0	\$0	\$0	\$0
486.400 INSURANCE - PUBLIC OFFICIALS	\$0	\$0	\$4,550	\$5,097	\$5,352	\$5,620	\$5,901
TOTAL INSURANCE, CASUALTY, & SURETY	\$0	\$0	\$26,400	\$5,097	\$5,352	\$5,620	\$5,901
UNCLASSIFIED OPERATING EXPENDITURES							
489.000 ALL OTHER UNCLASSIFIED MISC. EXPENDITURES	\$20	\$540	\$0	\$0	\$0	\$0	\$0
TOTAL UNCLASSIFIED OPERATING EXPENSES	\$20	\$540	\$0	\$0	\$0	\$0	\$0
OTHER FINANCING USES							
491.430 · TAXES (REFUNDS) PRIOR YR REVENUE	\$7,308	\$7,522	\$4,000	\$1,200	\$5,000	\$5,000	\$5,000
491.480 · OTHER REFUNDS (PRIOR YEAR REVENUE)				\$0			
INTERFUND TRANSFERS							
492.05 INTERFUND TRANSFER TO OPEN SPACE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492.08 INTERFUND TRANSFER TO SEWER (SEWER-SALE F	\$4,040,555	\$0	\$0	\$0	\$0	\$0	\$0
492.30 INTERFUND TRANSFER TO CAPITAL ROAD	\$405,393	\$0	\$0	\$0	\$0	\$0	\$0
492.31 INTERFUND TRANSFER TO CAPITAL PROJ RESERV	\$966,857	\$0	\$0	\$0	\$0	\$0	\$0
492.32 INTERFUND TRANS TO CAPITAL EQUIPMENT					\$123,000	\$210,000	\$210,000
492.35 INTERFUND TRANS TO LF -STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492.08 INTERFUND TRANSFER TO SEWER (OPERATING TR	\$16,500	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$5,429,305	\$0	\$0	\$0	\$123,000	\$210,000	\$210,000
TOTAL OTHER FINANCING USES	\$5,436,613	\$7,522	\$4,000	\$1,200	\$128,000	\$215,000	\$215,000
TOTAL GENERAL FUND EXPENDITURES	\$10,040,918	\$3,979,435	\$4,282,379	\$3,647,272	\$4,136,596	\$4,341,971	\$4,509,151
TOTAL GENERAL FUND REVENUE:	\$9,500,167	\$4,374,417	\$4,356,950	\$4,143,525	\$4,294,750	\$4,456,750	\$4,545,950
	-\$540,761	\$394,982	\$74,571	\$496,253	\$158,154	\$114,779	\$36,799

Liquid Fuels Fund

This is a state-mandated fund solely to account for the receipt and expenditure of state-levied taxes on the sale of gasoline. Expenses are restricted to road improvement projects, snow removal, traffic signal maintenance and highway equipment acquisition and maintenance.



Revenue - The receipt of the payment from the state is based upon the amount of gasoline tax revenue received by the state and the number of roads maintained by the Township. Revenue has increased over the past several years, primarily due to the increase on the gasoline tax rate. Revenues are anticipated to decline in 2021 due to the negative impact of the COVID-19 pandemic's effect on travel.

Expenses - The majority of expenses from this fund will be for the maintenance of the Township's roadway system.

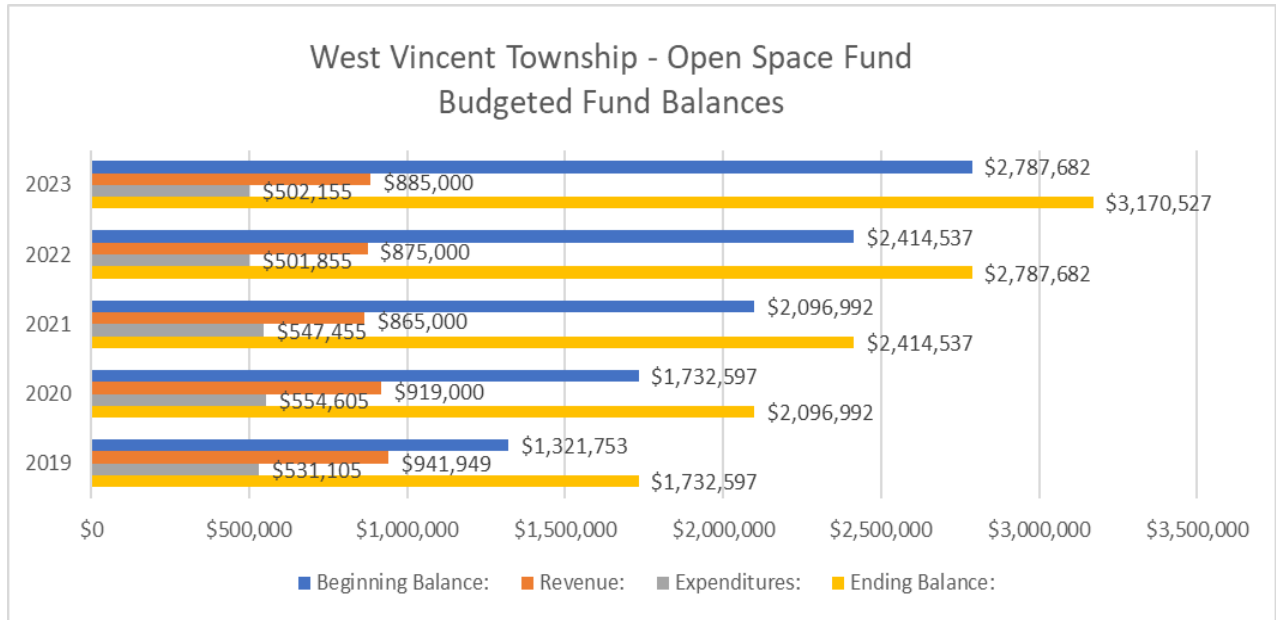
WEST VINCENT TOWNSHIP 35 - LIQUID FUELS/ STATE - BUDGET OVERVIEW JANUARY THROUGH DECEMBER

	2018 ADOPTED	2019 ADOPTED	2019 Actual	2020 ADOPTED	2020 Forecasted YE	2021 DRAFT	2022 DRAFT	2023 DRAFT
REVENUE:								
35. 341.00 - INTEREST - LIQUID FUEL FUND	\$1,500	\$1,500	\$3,882	\$1,500	\$1,000	\$300	\$300	\$300
35. 355.02 - STATE LIQUID FUELS TAX	\$247,740	\$247,740	\$254,424	\$242,672	\$247,580	\$175,000	\$190,000	\$225,000
35. 355.03 - STATE TURN BACK FUND	\$4,480	\$4,480	\$4,480	\$4,480	\$4,480	\$4,480	\$4,480	\$4,480
TOTAL REVENUE:	\$253,720	\$253,720	\$262,786	\$248,652	\$253,060	\$179,780	\$194,780	\$229,780
EXPENDITURES:								
35. 406.390 - BANK SERVICE CHARGES/ FEES	\$0	\$0	\$15	\$0	\$10	\$0	\$0	\$0
35. 432.245 - MATERIALS - STATE FUNDED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35. 433.361 - ELECTRICITY	\$500	\$500	\$177	\$500	\$200	\$250	\$250	\$250
35. 433.450 - TRAFFIC LT -CONT SERV	\$4,500	\$4,500	\$3,589	\$4,500	\$1,100	\$4,500	\$4,500	\$4,500
35. 439.245 - HWY SUPPLIES - STATE FUNDED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35. 439.450 - CONTRACTED ROAD REPAIRS- STATE	\$248,720	\$248,720	\$260,992	\$243,652	\$243,652	\$175,000	\$190,000	\$225,000
35. 439.740 - MACHINERY PURCH - STATE FUNDED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$253,720	\$253,720	\$264,773	\$248,652	\$244,962	\$179,750	\$194,750	\$229,750
Excess of Revenues over Expenditures:	\$0	\$0	-\$1,987	\$0	\$8,098	\$30	\$30	\$30

Open Space Fund

This fund provides for the acquisition of conserved land through the acquisition of development rights (TDRs) or the placement of a conservation easement on a property.

Through December 31, 2019, 3,300 acres have been conserved through a variety of public and private programs. The efforts to conserve this amount of land requires the commitment of the entire community. Continuing efforts to conserve additional land will remain an important component of the Township’s future planning and development process.



Revenue - The primary source of township revenue is through an additional .25% of the earned income tax. Additional revenue, which is project specific, could come from grants from Chester County, the Pennsylvania Department of Conservation of Natural Resources and from non-government organizations.

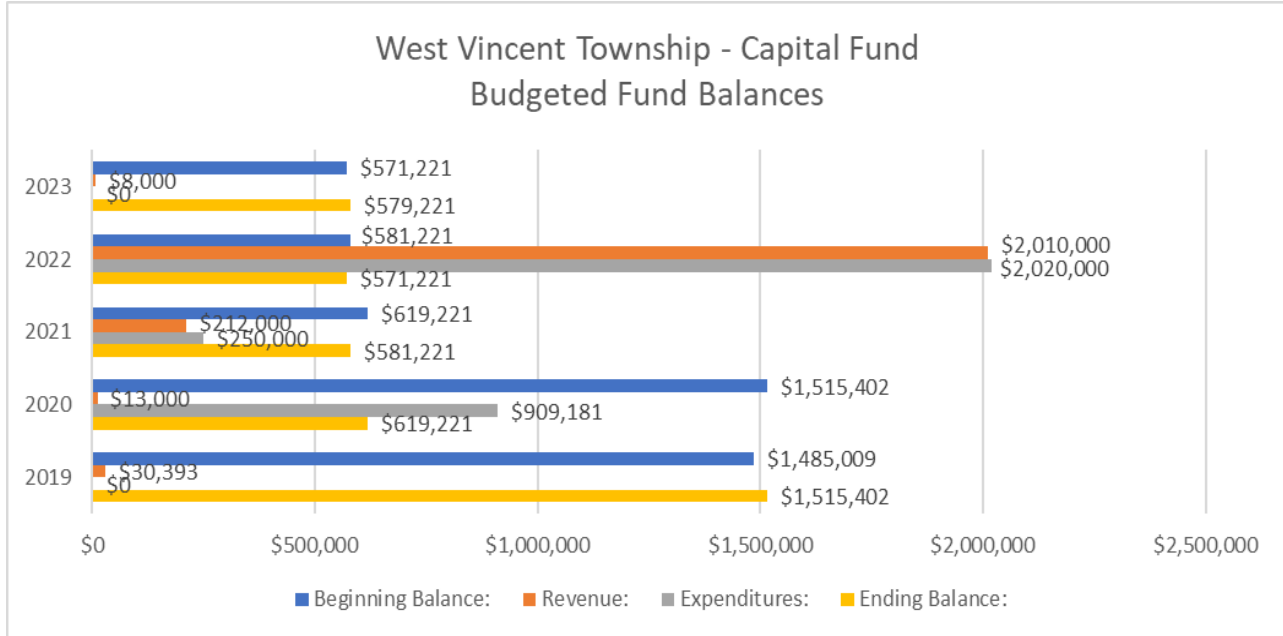
Expense – The principle expense is the retirement debt that was issued for conservation purposes. Funding in 2021 is proposed for the stabilization of the remaining building on the site and for an assessment and repair of the existing storm water management system once the removal of dead trees at the Bryn Coed Park.

WEST VINCENT TOWNSHIP 05 - OPEN SPACE - BUDGET OVERVIEW JANUARY THROUGH DECEMBER

	2018 ADOPTED	2019 ADOPTED	Actual 2019	2020 ADOPTED	2020 Forecasted YE	2021 DRAFT	2022 DRAFT	2023 DRAFT
REVENUE:								
05. 141.001 - Open Space Tax PY Reserve	\$1,600,000	\$658,000	\$658,000	\$675,000				
05. 310.200 - EIT Special Levy Open Space	\$815,000	\$825,000	\$906,841	\$835,000	\$900,000	\$845,000	\$850,000	\$860,000
05. 341.000 - Interest Earnings Open Space	\$2,500	\$15,000	\$35,101	\$20,000	\$19,000	\$20,000	\$25,000	\$25,000
TOTAL REVENUE	\$2,417,500	\$1,498,000	\$1,599,942	\$1,530,000	\$919,000	\$865,000	\$875,000	\$885,000
EXPENDITURES:								
05. 406.390 - Bank Service Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
05. 461.371 - Open Space Maintenance	\$650,000	\$658,000	\$0	\$675,000	\$0	\$50,000	\$1,000	\$0
05. 461.710 - Open Space Acquisition	\$1,185,505	\$334,595	\$25,700	\$355,395	\$55,000	\$0	\$0	\$0
05. 472.000 - Debt Interest	\$117,595	\$110,405	\$110,405	\$94,605	\$94,605	\$82,455	\$65,855	\$57,155
05. 471.000 - Debt Principal	\$449,400	\$395,000	\$394,993	\$405,000	\$405,000	\$415,000	\$435,000	\$445,000
TOTAL EXPENDITURES:	\$2,402,500	\$1,498,000	\$531,098	\$1,530,000	\$554,605	\$547,455	\$501,855	\$502,155
Excess of Revenues over Expenditures:	\$15,000	\$0	\$1,068,844	\$0	\$364,395	\$317,545	\$373,145	\$382,845

Capital Fund

The Capital Fund provides funding for all facilities, parks, trails and buildings.



Funding is provided for the planning and construction of a new public safety building. This project will be budgeted so that the debt service requirements to fund the project through a bond issue will not negatively impact the real estate tax rate.

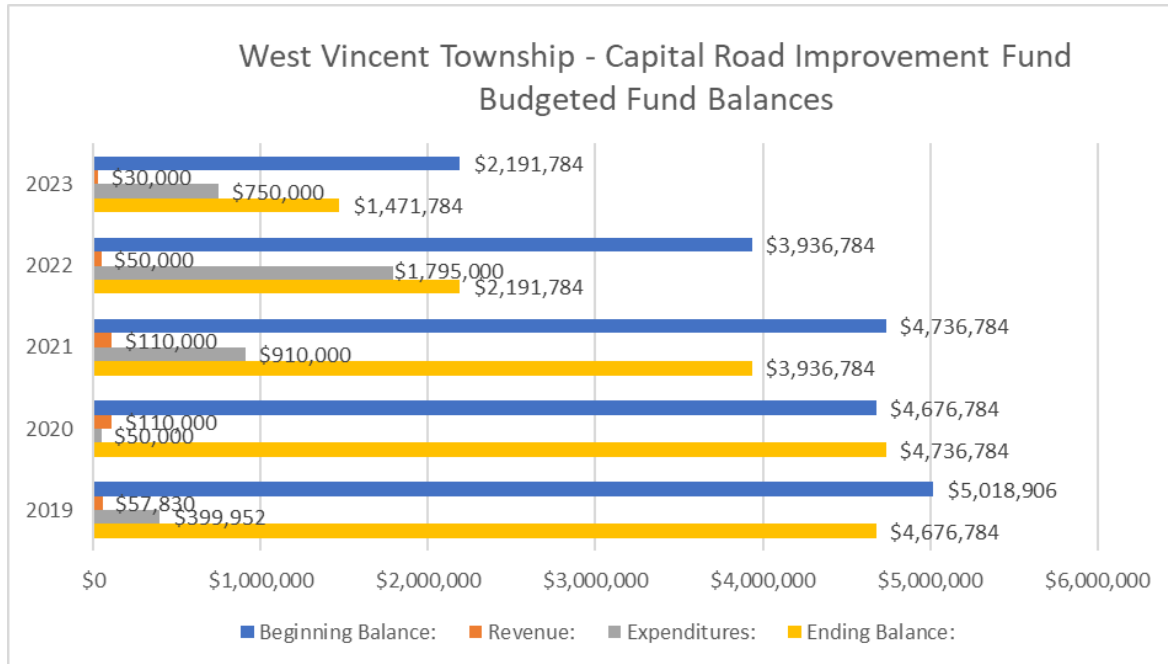
The construction of the Fellowship Trail will be funded primarily through an expected state grant.

WEST VINCENT TOWNSHIP 31 - CAPITAL PROJECT RESERVE - BUDGET OVERVIEW JANUARY THROUGH DECEMBER

	2019 ADOPTED	Actual 2019	2020 ADOPTED	2020 Forecasted YE	2021 DRAFT	2022 DRAFT	2023 DRAFT
REVENUE:							
31 141.01 Budgetary Reserve		\$0	\$0	\$85,000			
31 341.00 - Interest - Capital Reserve		\$0	\$30,393	\$30,000	\$13,000	\$12,000	\$8,000
31 354.01 State Grant					\$200,000		
31 392.01 Transfer from General Fund			\$0	\$0			
31 392.30 Transfer from Capital Road Improvement			\$0	\$0			
31 393.00 Bond Proceeds						\$2,000,000	
TOTAL REVENUE:	\$0	\$30,393	\$115,000	\$13,000	\$212,000	\$2,010,000	\$8,000
EXPENDITURES:							
31 406.31 Other Government Admin (Professional Services)		\$0	\$0	\$0			
31 408.45 Engineering Contracted Services		\$0	\$15,000	\$894,181	\$250,000	\$2,000,000	
31 409.37 Repair/ Maintenance - Buildings		\$0	\$100,000	\$15,000			
31 409.61 Gen Govt Bldg (Construction Contracts)						\$20,000	
31 471.00 Debt Service Principal							
31 472.00 Debt Service Interest							
TOTAL EXPENDITURES:	\$0	\$0	\$115,000	\$909,181	\$250,000	\$2,020,000	\$0
Excess of Revenues over Expenditures:	\$0	\$30,393	\$0	-\$896,181	-\$38,000	-\$10,000	\$8,000

Capital Road Improvement Fund

Substantial improvements to the Township’s roadway network, gravel and paved roads as well as bridges and culverts are provided in the Capital Road Improvement Fund.



The 2021-2023 road program is:

2021

Kimberton Road - storm water and road reconstruction	\$650,000
Hilltop Road Storm water improvements	\$60,000
Sheeder Mill Road - storm water improvements	\$100,000
Buttonwood Lane - bridge replacement engineering	\$100,000
Total	\$910,000

2022

Fellowship Road - storm water improvements	\$40,000
Sheeder Mill Road - road reconstruction	\$650,000
Hilltop Road - storm water improvement	\$75,000
Green Lane - storm water improvements	\$30,000
Buttonwood Lane - bridge replacement	\$1,000,000
Total	\$1,795,000

2023

Jaine Lane - improvements	\$100,000
Hilltop Road - storm water and road reconstruction	\$650,000
Total	\$750,000

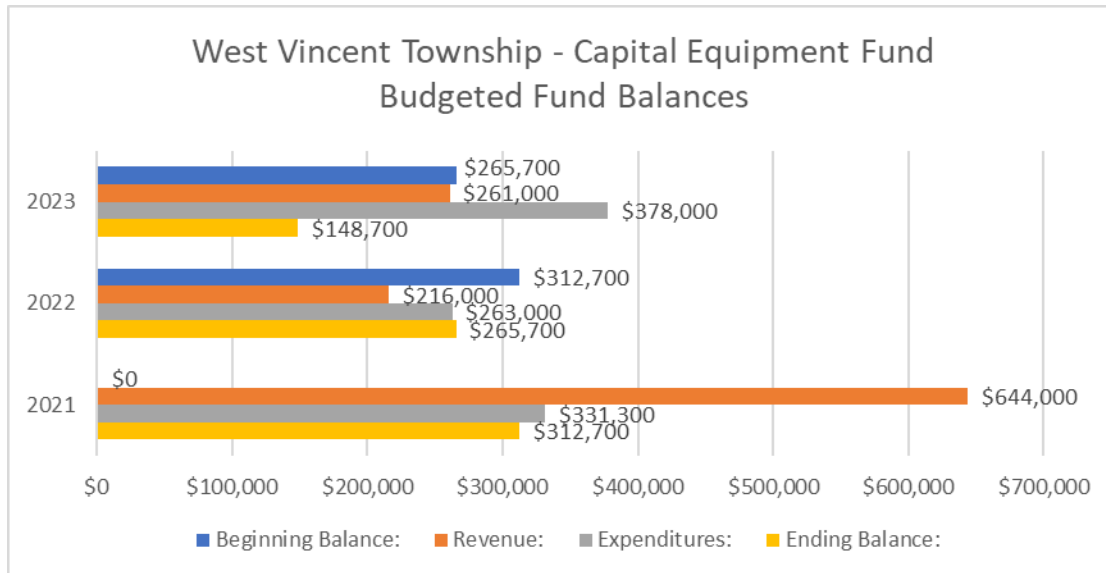
Three-year total: \$3,455,000

WEST VINCENT TOWNSHIP
30 - CAPITAL ROAD IMPROVEMENT - BUDGET OVERVIEW
JANUARY THROUGH DECEMBER

	2019 ADOPTED	Actual 2019	2020 ADOPTED	2020 Forecasted YE	2021 DRAFT	2022 DRAFT	2023 DRAFT
REVENUE:							
30. 141.01 · Budgetary Reserve	\$1,500,000	\$1,500,000	\$1,500,000				
30. 341.00 · Interest - Capital Road	\$100,000	\$57,830	\$70,000	\$110,000	\$110,000	\$50,000	\$30,000
30. 392.00 · Interfund Transfer from other fund		\$0	\$0				
TOTAL REVENUE:	\$1,600,000	\$1,557,830	\$1,570,000	\$110,000	\$110,000	\$50,000	\$30,000
EXPENDITURES:							
30. 404.66 · Capital Road Legal Services	\$50,000	\$0	\$50,000	\$0			
30. 408.66 · Capital Road Engineering Fees	\$100,000	\$110,505	\$100,000	\$50,000	\$110,000	\$150,000	\$100,000
30. 430.61 · Contracted Road & Bridge Projects	\$1,350,000	\$289,447	\$1,350,000	\$0	\$800,000	\$1,645,000	\$650,000
30. 492.01 · Interfund Transfer to General Fund	\$0	\$0	\$0	\$0			
30. 492.31 · Interfund Transfer to Capital Project Reserve Fund	\$0	\$0	\$0	\$0			
TOTAL EXPENDITURES:	\$1,500,000	\$399,952	\$1,500,000	\$50,000	\$910,000	\$1,795,000	\$750,000
Excess of Revenues over Expenditures:	\$100,000	\$1,157,878	\$70,000	\$60,000	-\$800,000	-\$1,745,000	-\$720,000

Equipment Fund

The fund is created to provide funding for the acquisition of all capital equipment including all data processing and communication equipment.



The 2021-2023 program is:

2021		2023	
Trailer	\$26,000	Mack Dump Truck w/plow and spreader	\$218,000
Wood Chipper	\$48,000	Police Vehicle	\$55,000
Dodge Ram 550 Dump with plow and spreader	\$112,800	Data Processing	\$5,000
Upgrade Dump Truck	\$40,000		
Police Vehicle	\$51,500	Total	\$278,000
Data Processing	\$10,000	2024	
Public Works Radios	\$30,000	Mowers (2)	\$20,000
Total	\$318,300	Dodge Ram 550 Dump Truck	\$115,000
2022		Data Processing	\$5,000
SKID Steer with Attachment	\$105,000	Total	\$120,000
Police Vehicle	\$53,000	2025	
Data Processing	\$5,000	Dodge Work Truck	\$100,000
Total	\$163,000	Data Processing	\$5,000
		Total	\$105,000
		Five-Year Total	\$984,300

The Budget provides for the repair of an existing vehicle to extend its useful life, replacement of two (2) trucks and the acquisition of new equipment for the Public Works Department.

The replacement of police vehicles on an annual basis is provided.

The acquisition of in-vehicle radios and mobile radios for the Public Works Department is also included. These radios will reduce operational expense and provide seamless contact between the Police Department and Public Works Department. Communication during emergencies and snow removal are the top-most priority.

The replacement of desk top workstations, will be reviewed annual and replaced for obsolescence and/or valid upgraded business requirements.

Three tablets will be purchased for use by the Public Works Department.

WEST VINCENT TOWNSHIP
32 - CAPITAL EQUIPMENT RESERVE - BUDGET OVERVIEW
JANUARY THROUGH DECEMBER

	2021 DRAFT	2022 DRAFT	2023 DRAFT
REVENUE:			
32 141.01 Budgetary Reserve			
32 341.00 Interest - Capital Equip. Reserve (Bank TBD)	\$1,000	\$1,000	\$1,000
32 391.00 Proceeds of Sale of General Fixed Asset	\$20,000	\$5,000	\$50,000
32 392.01 Transfer from General Fund	\$123,000	\$210,000	\$210,000
32 393.00 Bank Note Proceeds	\$500,000	\$0	\$0
TOTAL REVENUE:	\$644,000	\$216,000	\$261,000
EXPENDITURES:			
407.00 Data Processing Capital Purchases			
32 407.22 IT Capital Purchases - Computers	\$10,000	\$5,000	\$5,000
32 407.27 IT Capital Purchases - Hardware/Software/Training	\$0	\$0	\$0
TOTAL 407.00 Data Processing	\$10,000	\$5,000	\$5,000
410.00 Police Capital Purchases			
32 410.740 Police Capital Purchase - Vehicle/Machinery	\$51,500	\$53,000	\$55,000
32 410.750 Police Capital Purchase - Minor Equipment	\$0	\$0	\$0
TOTAL 410.00 Police Capital Purchases	\$51,500	\$53,000	\$55,000
430.00 Public Works Capital Purchases			
32 430.740 Public Works Capital Purchase - Vehicle/Machinery	\$226,800	\$105,000	\$218,000
32 430.750 Public Works Capital Purchase - Minor Equipment (Radios)	\$30,000	\$0	\$0
TOTAL 430.00 Public Works Capital Purchases	\$256,800	\$105,000	\$218,000
471-472 Debt Service			
32 471.00 Debt Service Principal	\$10,000	\$85,000	\$85,000
32 472.00 Debt Service Interest	\$3,000	\$15,000	\$15,000
TOTAL 471-472 Debt Service	\$13,000	\$100,000	\$100,000
TOTAL EXPENDITURES:	\$331,300	\$263,000	\$378,000
Excess of Revenues over Expenditures:	\$312,700	-\$47,000	-\$117,000