



**BOROUGH OF WEST CHESTER
BUDGET TO ACTUAL
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**Budget to Actual Summary By Department
For the Year Ended February 28, 2022**

<u>Fund</u>	<u>Dept. Code</u>	<u>Dept. Name</u>	<u>Original Budget</u>	<u>Actual Revenue</u>	<u>% of Budget Remaining</u>	<u>Original Budget</u>	<u>Actual Expense</u>	<u>% of Budget Remaining</u>	<u>Net Income/ (Loss)</u>
01	90	Admin	17,849,494	3,315,708	81%	4,369,281	235,154	95%	3,080,555
01	40	Police	2,232,616	441,787	80%	10,671,828	1,106,667	90%	(664,880)
01	50	B&H	671,000	26,233	96%	577,542	70,165	88%	(43,932)
01	70	IT	-	-	#DIV/0!	503,422	63,427	87%	(63,427)
01	80	PW	176,500	21,187	88%	4,637,301	488,461	89%	(467,273)
05	05	Fire	1,307,605	193,038	85%	1,307,605	40,832	97%	152,205
07	07	Rec	209,250	2,830	99%	379,487	19,512	95%	(16,682)
08	08	WW	6,265,073	683,476	89%	6,265,073	619,763	90%	63,713
09	09	Parking	4,530,000	445,890	90%	4,530,000	719,460	84%	(273,569)
15	15	Liquid Fuels	651,000	48	100%	651,000	15,098	98%	(15,051)
16	16	SPF	1,165,135	461,234	60%	1,165,135	99	100%	461,135
		Total	35,057,673	5,591,431	84%	35,057,674	3,378,637	90%	2,212,794

**Borough of West Chester
February 2022 Cash Balances**

<u>A/C#</u>	<u>Description</u>	<u>Beginning Balance 2/1/2022</u>	<u>February Receipts</u>	<u>February Expenditures/Transfers Out</u>	<u>Ending Balance 2/28/2022</u>
01-100-00	GF BBT Cash	(56,225)	1,016,820	862,656	97,939
01-100-36	PLGIT EIT Pension Pay Down Cash	71,667	218,941	-	290,608
01-100-37	Santander GF Cash	1,359,836	1,709,277	1,552,406	1,516,707
01-100-44	Santander ARPA Cash	818,210	-	-	818,210
	Total General Fund	2,193,489	2,945,038	2,415,062	2,723,465
05-100-45	Santander Fire Cash	345,015	193,038	22,169	515,884
	Total Fire Fund	345,015	193,038	22,169	515,884
07-100-47	Santander Recreation Cash	36,796	10,006	40,817	5,985
07-109-01	BBT Recreation Cash	3,337	-	-	3,337
	Total Recreation Fund	40,133	10,006	40,817	9,322
08-100-02	BBT Sewer Cash	197,172	8	23	197,157
08-100-38	Santander Sewer Cash	575,790	498,471	279,307	794,954
	Total Sewer Fund	772,962	498,479	279,330	992,111
09-100-26	BBT Parking Cash	792,896	108,325	6,182	895,039
09-100-39	Santander Parking Cash	118,633	379,597	170,585	327,645
09-101-03	TD Parking Cash	92,569	23,628	4,831	111,366
10-100-12	PLGIT 2011 Bond	40,381	0	-	40,381
	Total Parking Fund	1,044,479	511,550	181,598	1,374,431
15-100-15	BBT Highway Aid	582,386	22	20,167	562,241
	Total Highway Aid Fund	582,386	22	20,167	562,241
16-100-34	Fulton SPF Cash	573,223	9,251	-	582,474
16-100-41	Santander SPF Cash	181,297	287,636	263,689	205,244
	Total Stream Protection Fund	754,520	296,887	263,689	787,718
18-120-03	BBT Capital Operating Investments	4,411,033	-	-	4,411,033
18-120-04	US Bank Capital Operating Investments	2,971,801	-	-	2,971,801
	Total Capital Operating Reserve Fund	7,382,834	-	-	7,382,834
30-100-31	PLGIT 2016 GOB Bond	108,218	2	-	108,220
	Total 2016 Bond Funds	108,218	2	-	108,220
	Total-All Funds	13,224,036	4,455,022	3,222,832	14,456,226

**Interfund Activity- All Funds
Due From
2/28/2022**

<u>G/L #</u>	<u>Beg. Balance 2/1/2022</u>	<u>Interfund Activity</u>	<u>Ending Balance 2/28/2022</u>
01-130-05	10,293	(1,074)	9,219
01-130-07	169,703	(40,350)	129,353
01-130-08	138,391	(39,492)	98,899
01-130-09	(59,085)	50,781	(8,304)
01-130-10	163,325	-	163,325
01-130-16	544,449	(250,000)	294,449
01-130-34	21,886	-	21,886
01-130-35	1,215	-	1,215
07-130-01	101,450	-	101,450
08-130-01	3,286,089	-	3,286,089
09-130-01	3,637,182	(46,577)	3,590,605
10-130-01	(155,753)	-	(155,753)
12-130-01	39,716	-	39,716
11-130-01	(2,914)	-	(2,914)
16-130-01	(136,096)	-	(136,096)
17-130-01	439,618	-	439,618
18-130-01	314,102	-	314,102
30-130-01	144,407	-	144,407
15-130-01	451,366	-	451,366
60-130-01	10,479	-	10,479
65-130-01	6,919	-	6,919
07-130-09	(118,961)	-	(118,961)
10-130-07	57,228	-	57,228
08-130-10	105,838	-	105,838
10-130-08	89,114	-	89,114
09-130-10	(63,846)	-	(63,846)
09-130-18	939,051	-	939,051

**Interfund Activity- All Funds
Due From
2/28/2022**

<u>G/L #</u>	<u>Beg. Balance 2/1/2022</u>	<u>Interfund Activity</u>	<u>Ending Balance 2/28/2022</u>
10-130-09	96,495	-	96,495
16-130-09	236	48	284
30-130-09	33,486	-	33,486
10-130-16	99,702	-	99,702
16-130-16	1,856	-	1,856
30-130-16	1,217,229	-	1,217,229
Total	<u>11,584,170</u>	<u>(326,664)</u>	<u>11,257,506</u>

**Interfund Activity- All Funds
Due To
2/28/2022**

<u>G/L #</u>	<u>Beg. Balance 2/1/2022</u>	<u>Interfund Activity</u>	<u>Ending Balance 2/28/2022</u>
05-230-01	(10,293)	1,073	(9,220)
07-230-01	(169,703)	40,350	(129,353)
08-230-01	(138,391)	39,492	(98,899)
09-230-01	59,085	(50,781)	8,304
10-230-01	(163,325)	-	(163,325)
16-230-01	(544,449)	250,000	(294,449)
12-230-01	(21,886)	-	(21,886)
15-230-01	(1,215)	-	(1,215)
01-230-07	(101,450)	-	(101,450)
01-230-08	(3,286,089)	-	(3,286,089)
01-230-09	(3,637,182)	46,577	(3,590,605)
01-230-11	155,753	-	155,753
01-230-12	(39,716)	-	(39,716)
01-230-13	2,914	-	2,914
01-230-16	136,096	-	136,096
01-230-17	(439,618)	-	(439,618)
01-230-18	(314,102)	-	(314,102)
01-230-30	(144,407)	-	(144,407)
01-230-35	(451,366)	-	(451,366)
01-230-60	(10,479)	-	(10,479)
01-230-65	(6,919)	-	(6,919)
09-230-07	118,961	-	118,961
07-230-11	(57,228)	-	(57,228)
10-230-08	(105,838)	-	(105,838)
08-230-11	(89,114)	-	(89,114)
10-230-09	63,846	-	63,846
30-230-09	(939,051)	-	(939,051)

**Interfund Activity- All Funds
Due To
2/28/2022**

<u>G/L #</u>	<u>Beg. Balance 2/1/2022</u>	<u>Interfund Activity</u>	<u>Ending Balance 2/28/2022</u>
09-230-11	(96,495)	-	(96,495)
09-230-16	(236)	48	(188)
09-230-30	(33,486)	-	(33,486)
16-230-16	(1,856)	-	(1,856)
16-230-11	(99,702)	-	(99,702)
16-230-30	(1,217,229)	-	(1,217,229)
Total	<u>(11,584,170)</u>	<u>326,759</u>	<u>(11,257,411)</u>

**Transfer Summary- All Funds
2/28/2022**

<u>G/L#</u>	<u>Beg. Balance 2/1/2022</u>	<u>Transfer Activity</u>	<u>Ending Balance 2/28/2022</u>
01-354-10	(166,667)	-	(166,667)
01-354-12	(294,115)	-	(294,115)
01-354-14	(1,000,000)	-	(1,000,000)
01-354-18	(7,935)		(7,935)
01-354-28	(212,601)		(212,601)
08-445-70	166,667		166,667
09-445-70	294,115		294,115
18-445-70	1,000,000		1,000,000
10-445-70	7,935		7,935
16-445-70	212,601		212,601
Total	-	-	-

Borough of West Chester
February 28, 2022
Budget to Actual

No transfers made from Capital Operating Reserve Fund in February.
EIT/LST/DC Fines/Interfund Activity sufficient to cover expenses for the month.

YTD Revenues :

EIT	1,074,284.00	PR tax returns due 1/31/2022
Parking Tickets	169,652.00	tracking close to budget
Parking Garage	-	Cash Basis reporting... February check received in March
DC Fines	42,652.00	tracking close to budget

YTD Expenditures :

Salary Expense-OT	40,162	Police tracking within budget. PW/WW tracking higher.
Enterprise Lease Payments	-	First lease payments to begin in March
Capital Expense	176,857	Bicentennial Garage Repair approved in 2021. Ending 12/31 cash sufficient to pay.
Fuel Expense	30,050	Tracking over budget
Snow Removal	11,917	over budget by 8%