

West Chester Borough 2026 Operating and Capital Budget



Borough of West Chester
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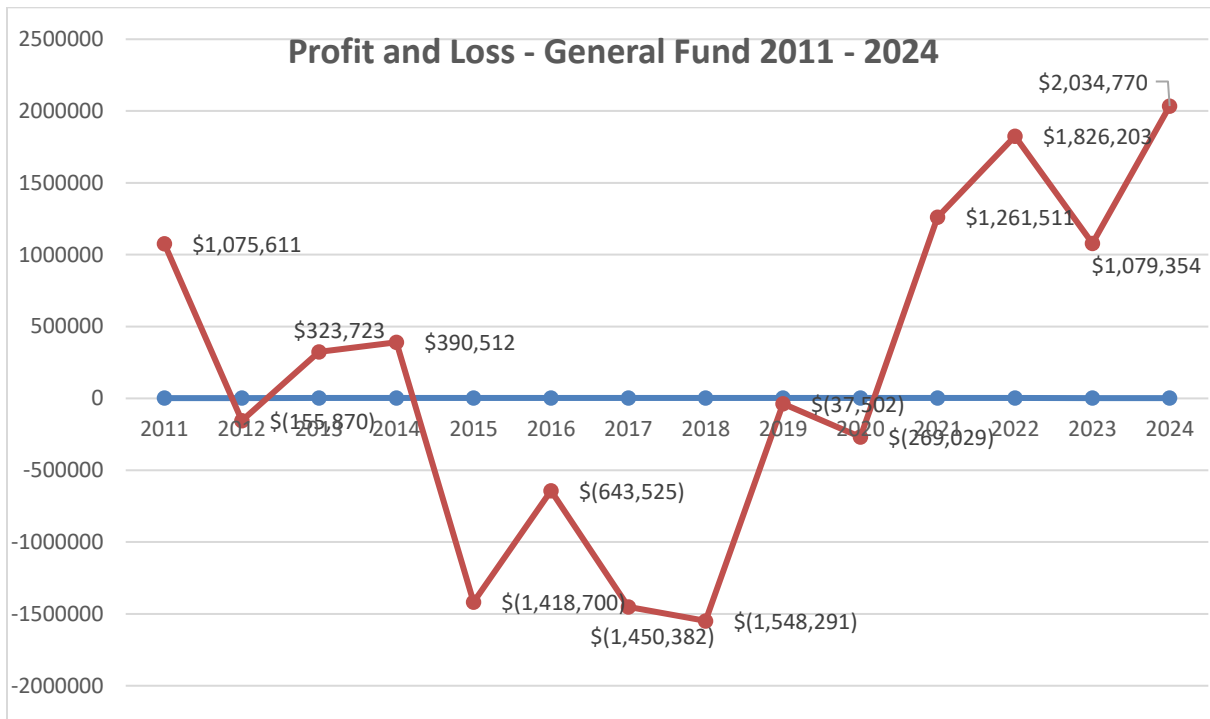
Sean Metrick

2026 Budget Message

From: Sean Metrick, Borough Manager

The 2026 operating and capital budget adopted by Borough Council in a hearing, November 19, 2025, details a \$44.5m revenue and spending plan for annual operations and capital improvements across an array of municipal services and funds. The General and Capital Fund accounts for a little over \$26m of this total encompassing traditional municipal services such as Police, Administration, Parks, and Public Works as well as capital projects for each of those departments. Details of operations including employee census and changes relative to the prior year are included in the budget document. Two business funds account for another \$14.6m of revenue and spending in the Borough Parking and Wastewater Departments. Special purpose funds such as fire protection, stream protection, and liquid fuels have dedicated revenues and expenditures to achieve specific purposes, and account for the remainder.

A review of prior years' profit and loss statements in the audit of financial statements for the General Fund shows a cumulative surplus of \$6.2m beginning in 2021 with four straight years of gains reversing a six-year trend of losses. This is due to better financial controls with an emphasis on adhering to budgets, and Borough Council's decision to raise property tax rates in 2021, 2022 and 2024. As a result of recent successes, the General Fund budget for 2026 proposes no change to the property tax rate, currently 8.09 mills. This second year in a row of a no tax increase budget.



Community Change

The Borough of West Chester is a fully built-out community. This means that population growth will only happen through redevelopment, usually at higher than existing densities, and neighborhoods will remain relatively stable regarding existing land use patterns. Zoning regulations in the downtown area permit multifamily housing and mixed-use projects of up to seven stories in some locations. Four of the six largest land development proposals in West Chester over the last 5 years are apartment projects, accounting for 869 proposed new living units. When fully occupied, we estimate that population will grow by 1,800 or 9% of the July 2023 census estimate of 19,658 total population over the next five years. In early 2025, Hotel Indigo opened downtown – a significant project many years in the planning. The Borough anticipates significant growth in the East Market St neighborhood, adding 219 living units at the old Rubenstein’s site at 250 East Market. A large warehouse and distribution center also obtained final plan approval on the former site of Wyeth pharmaceuticals. While neither project has started, the Borough is investing \$3m in sewer and road infrastructure to accommodate the growth. New large projects are estimated to generate \$4.2m in sewer tap in fees, annual increases of \$484,000 in property tax and \$716,925 in earned income tax, and \$713,800 in recreation fee in lieu payments that can be directed to capital projects in parks in the Borough. Since it is difficult to predict when these projects will be built, only projects that are under construction are included in budget revenue projections.

Revenue Sources

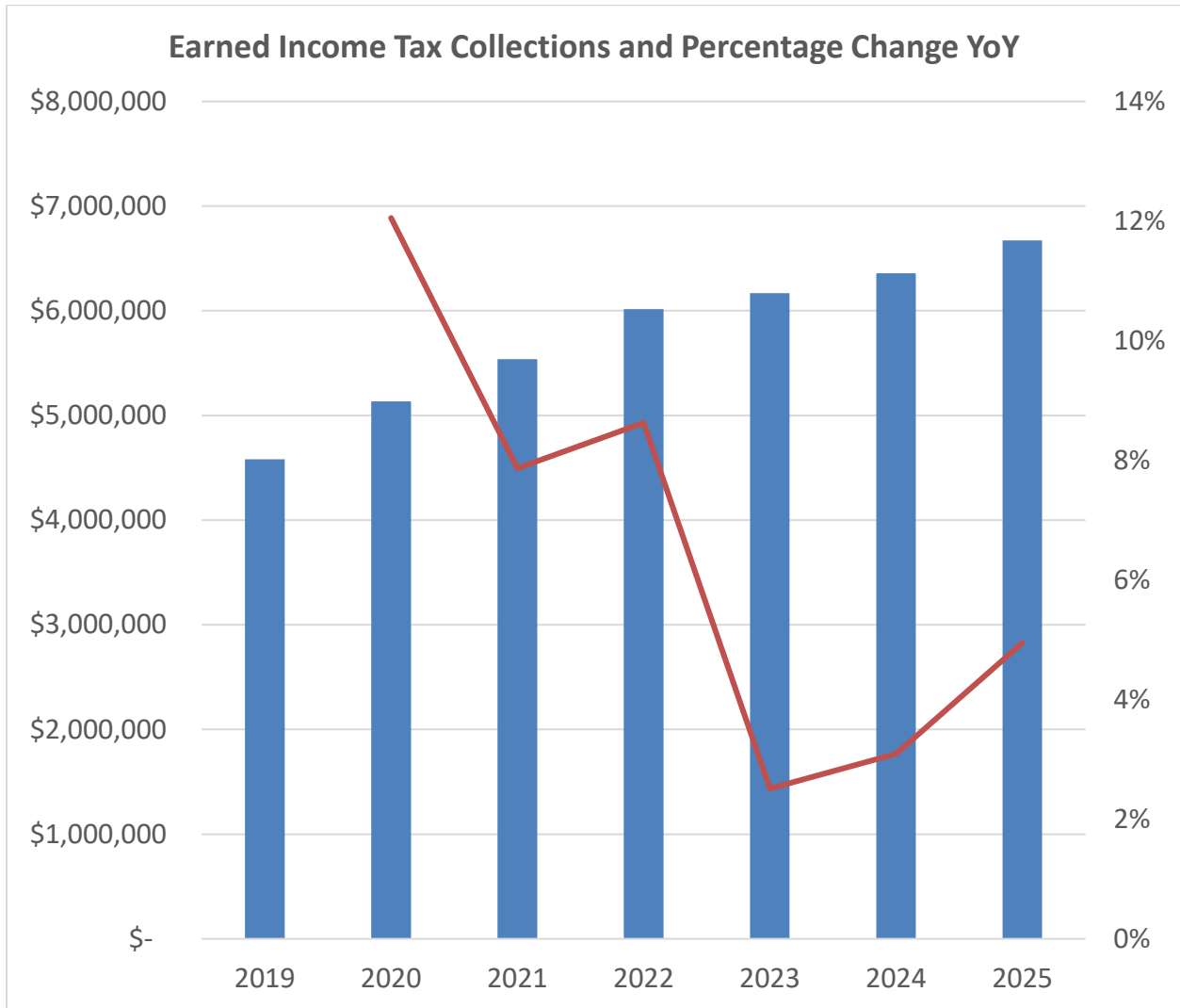
Local governments have few options other than earned income and property taxes to raise general fund revenue. The former is capped under state law for Boroughs; however, West Chester became a home rule charter community in the recent past and has raised its earned income tax to 0.75% of gross income for residents from its previous rate of 0.5%. The West Chester Area School District also levies an earned income tax on residents of 0.5% for a total earned income tax of 1.25% on borough residents with earned income. Property tax is calculated based upon the assessed value of a property. The current tax rate is 8.09 dollars for every \$1,000 dollars of assessed value, expressed in units called mills. It is worth noting that two thirds of housing units in the Borough are renter occupied. For most residents, changes in property tax rates are passed along to them by landlords. This raises important issues of representation and advocacy that Borough Council takes into consideration when making decisions about budgets, resources, and policy.

The Borough is home to West Chester University and Chester County government offices, both of which do not pay property tax under the law. Nearly 33% of the value of land in West Chester Borough is free from property tax. The following chart shows the growth of taxable land value in the Borough since 2012. There is a gradual growth of roughly 1% per year.



Change in revenue for earned income tax has beaten estimates each of the last six years between 12% to 3% of year over year growth. It does not appear sustainable to continue to assume EIT

revenue will grow at these rates year over year in West Chester when this exceeds income growth in the US. Nevertheless, EIT growth has underpinned General Fund revenue in recent years and will continue to help so long as unemployment remains low in the area.



Five Year Expense Estimates

In order to plan for the future and advise Council on anticipated tax increases, the management and finance team examined operating expense scenarios across all departments, including business fund activity in parking and wastewater, looking forward on a 5-year horizon.

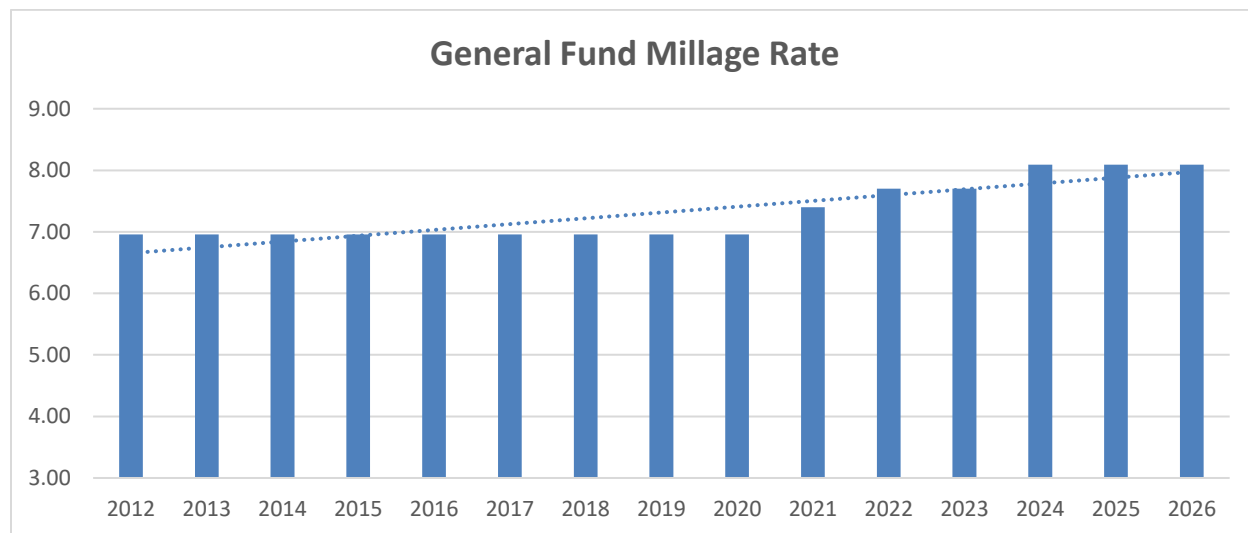
DEPARTMENT	2025	2026	2027	2028	2029	2030
Administrative Group	\$ 4,404,378	\$ 4,536,509	\$ 4,672,605	\$ 4,812,783	\$ 4,957,166	\$ 5,105,881
Fire	\$ 292,073	\$ 300,740	\$ 309,685	\$ 318,917	\$ 350,000	\$ 350,000
General Obligation Debt Service	\$ 779,995	\$ 779,630	\$ 775,560	\$ 729,185	\$ 729,185	\$ 729,185
Nonuniform Pension	\$ 446,314	\$ 417,304	\$ 390,179	\$ 364,817	\$ 341,104	\$ 318,932
Defined Contribution Plan	\$ 160,927	\$ 172,192	\$ 185,967	\$ 200,845	\$ 216,912	\$ 234,265
Police	\$ 9,841,120	\$10,272,654	\$10,723,110	\$11,193,319	\$ 11,684,147	\$ 12,196,497
Police OPEB	\$ 85,000	\$ 90,000	\$ 95,000	\$ 100,000	\$ 105,000	\$ 105,000
Police Pension	\$ 1,362,661	\$ 1,308,155	\$ 1,255,828	\$ 1,205,595	\$ 1,157,371	\$ 1,111,077
Public Works	\$ 4,721,325	\$ 4,862,965	\$ 5,008,854	\$ 5,159,119	\$ 5,313,893	\$ 5,473,310
Parking	\$ 2,529,585	\$ 2,605,473	\$ 2,683,637	\$ 2,764,146	\$ 2,847,070	\$ 2,932,482
Wastewater Treatment	\$ 4,918,784	\$ 5,017,160	\$ 5,117,503	\$ 5,219,853	\$ 5,324,250	\$ 5,430,735
TOTAL	\$ 29,542,162	\$ 30,362,780	\$ 31,217,927	\$ 32,068,579	\$ 33,026,099	\$ 33,987,364
YoY % change	6.286%	2.703%	2.739%	2.653%	2.899%	2.828%
YoY \$ change	\$ 1,856,893	\$ 820,618	\$ 855,147	\$ 850,651	\$ 957,520	\$ 961,266
General Fund	\$ 21,801,720	\$ 22,439,408	\$ 23,107,103	\$ 23,765,663	\$ 24,504,779	\$ 25,274,147
General Fund YoY change	\$ 726,847	\$ 637,688	\$ 667,695	\$ 658,560	\$ 739,115	\$ 769,369
General Fund YoY %change	3.4%	2.9%	3.0%	2.9%	3.1%	3.1%

Assuming no change to existing level of services, Total expenses are predicted to grow slightly less than 3% per year on average. This adds an additional \$890,000 to overall Borough expenses each year. Police services account for \$470k or about 53% of total expense growth. This is offset, in part, by decreasing pension obligations. Average annual growth in Wastewater +\$100k, Administration +\$138k and Public Works +\$148k round out the analysis. Presently the Police Department employees 44 full time officers serving West Chester Borough and East Bradford Township with 24/7 accredited police protection. It's not uncommon for municipalities to allocate as much as 50% of annual operating expenses for this single function. This is driven by salary growth for police officers which has outpaced every other type of municipal employee over the last 20 years as well as the capital costs of facilities, fleet, and equipment. The Chief of Police works closely with the Borough Manager, Mayor, and Council to control costs while not compromising on high quality service.

Meeting Future Operational Demand

As a fully built out community with only infill projects for growth, Borough expenses will outpace revenue growth requiring Borough Council to reset rates every so often. Management annually reviews its fee schedule to cover operations related to the fees, such as building permits. More importantly the Borough's success as a destination for entertainment, food, and business generates parking revenue that is transferred to the General Fund. Currently about 10% of General Fund activity is supported by Parking Fund transfers. Without Parking Fund support, services would need to be drastically cut to avoid fully depleting the General Fund in a few years' time. Despite popular opinion to the contrary, most parking revenue is generated by payments at meters and garages. The Borough sells more than 2.3m hours of parking every year at the rate of \$1.50 per hour. The borough government's financial livelihood depends on the town's popularity. Efforts to attract and retain businesses and visitors are a key point of collaboration between the public and private sectors.

Given these challenges the Borough plans to raise property taxes at small rates (+3%) every second and/or third year to meet future obligations. Wastewater rates will also be raised small amounts (+3%) annually to meet future operating and capital obligations, the latter of which are driven mostly by water quality regulations imposed on the Borough by PADEP. The chart below shows the history of property tax millage rates since 2012. It is not tenable to leave tax rates unchanged over a 9-year span, as was previously done, given the realities of Borough operations, demographics, and geography. This only leads to steeper changes when the bills come due.



Capital Spending and Planning

The capital plan includes details of projects for 2026 and spending projections for the next 4 years thereafter. It is worth noting that it is very difficult to predict costs and needs over a 5-year horizon. The accuracy of the 5-year plan is inversely proportional to the length of time in the future. We are, however, able to predict large future expenses and need for capital spending and borrowing. As planning for a new public works facility gets underway, options for borrowing are being explored. The Borough's outstanding balance of Government Activity Debt amounts to \$8.2m as of January 1, 2025. The 2026 budget allocates \$779,630 to General Fund debt service. The vast majority (95%) of the total principal due is in the form of a 30-year bond with a maturity date of 2045. Annual debt service payable by the General Fund is a manageably low ratio of 3.4% of total expenses. For comparison's sake, the US government borrows around 15% of expenses of varying terms and lengths every year to meet its annual obligations.

The Parking Fund is more leveraged than the General fund with \$11.5m in outstanding debt as of January 1, 2025 and budgeted debt service of \$915,955 in 2025 or 16% of total expenses.

The Wastewater Fund currently has no debt, but the Borough anticipates borrowing to finance capital projects needed to meet PADEP permit renewal limits for the Goose Creek Wastewater Plant sometime over the next 5 years. That borrowing is estimated between \$5m and \$10m depending on the outcome of the permit process currently underway.

Grant Funding

The Borough has invested resources, training, and management into creating a robust grant writing program in the last 4 years. As shown in the chart below, 37% of the total capital spending program in 2026 is funded through grants with 57% of general fund capital programming funded through grants. While it’s unlikely to meet this performance every year, Borough takes pride in being able to expand its capital program, get projects done, and reduce the burden on the General Fund (and local taxpayers) to pay for improvements. We are committed to identifying program grant partners for all eligible work in the Borough and continuing to submit applications on a routine and recurring basis.

	Expense	Grants	Ratio
General Fund	\$ 2,732,414	\$ 1,568,904	57%
Stream Protection	\$ 750,000	\$ 225,000	30%
Parking	\$ 466,807	\$ -	0%
Wastewater	\$ 3,776,000	\$ 900,000	24%
Liquid Fuels	\$ 307,206	\$ 307,206	100%
TOTAL	\$ 8,032,427	\$ 3,001,110	37%

Summary of Changes Made since 10/15/2025 Adoption of Preliminary Budget:

Department	G/L		Revenue	Expense
GF-Admin	01-30115-90	Real Estate Tax Revenue	12,688	
GF-Admin	01-40045-90	Good Fellowship Ambulance		130,705
GF-Admin	01-40745-90	Software Expense		45,935
GF-Admin	01-40649-90	Human Resource Expense		6,501
GF-Police	01-49210-90	Transfer to Capital		(35,000)
GF-Police	01-42010-40	Uniform Expense		15,000
GF-Housing	01-36136-50	Rental Reinspection Revenue	(123,500)	
GF-Housing	01-36245-50	Licenses/Permits- Rental	(37,000)	
GF-Public Works	01-45630-80	Library Maintenance Expense		15,000
GF-Public Works	01-43720-80	Equipment Repair Expense		15,000
GF-Public Works	01-45430-80	Park Maintenance		(2,953)
GF-Public Works	01-49210-80	Transfer to Capital		(330,000)
GF-Recreation	01-49210-07	Transfer to Capital		(8,000)
		Total	(147,812)	(147,812)
WasteWater	08-29600-08	Fund Balance	26,284	
WasteWater	08-48700-08	Insurance Expense-Medical		1,034
WasteWater	08-48330-08	NU Defined Contb Expense		1,250
WasteWater	08-45728-08	Alum Sulfate Expense		24,000
		Total	26,284	26,284
Parking	09-36323-09	Parking Garage Revenue	(600,000)	
Parking	09-44545-09	Parking Garage Maint. Expense		85,000
Parking	09-44549-09	Parking Garage Mgmt Expense		(600,000)
Parking	09-43013-09	Capital Expense		(85,000)
		Total	(600,000)	(600,000)
Capital	10-29600-10	Fund Balance-Hoopes Park		(27,000)
Capital	10-35410-10	Trf from GF		(373,000)
Capital	10-43013-10	Capital Expense-Police	(35,000)	
Capital	10-43013-10	Capital Expense-Rec	(35,000)	
Capital	10-43013-10	Capital Expense- PW	(330,000)	
		Total	(400,000)	(400,000)
Liquid Fuels	15-36735-15	Liquid Fuels Revenue	(15,844)	
Liquid Fuels	15-49515	Road Paving Project		(15,844)
		Total	(15,844)	(15,844)
		Total	(1,137,372)	(1,137,372)

SUMMARY BY FUND:

FUND	Department	REVENUES	EXPENSES	VARIANCE
General	Administration	20,059,129	4,364,607	15,694,522
General	Police	2,402,703	12,083,612	(9,680,909)
General	Housing	911,000	1,003,530	(92,530)
General	IT	-	616,498	(616,498)
General	Public Works	261,000	5,299,423	(5,038,423)
General	Recreation	181,000	447,161	(266,161)
		<u>23,814,832</u>	<u>23,814,832</u>	<u>0</u>
Fire	Fire	<u>1,411,727</u>	<u>1,411,727</u>	<u>-</u>
Sewer	Waste Water	<u>8,911,974</u>	<u>8,911,974</u>	<u>(0)</u>
Parking	Parking	<u>5,794,600</u>	<u>5,794,600</u>	<u>(0)</u>
Capital	Capital	<u>2,732,414</u>	<u>2,732,414</u>	<u>-</u>
Liquid Fuels	Liquid Fuels	<u>413,506</u>	<u>413,506</u>	<u>-</u>
Stream Protection	Stream Protection	<u>1,517,105</u>	<u>1,517,105</u>	<u>-</u>
Total		<u><u>44,596,158</u></u>	<u><u>44,596,158</u></u>	<u><u>(0)</u></u>

Borough Administration

The Administration Department organizes the activity of Borough Council and Boards and Commissions and includes the following enterprise-wide operations: Information Technology, Finance, Human Resources, and Sustainability. The Borough Manager directs all Department leaders, except the Chief of Police, and reports to Borough Council. The Borough Manager is assigned duties and responsibilities through the Home Rule Charter and Borough Administrative Code.

Full Time Staff:

Title	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Borough Manager	1	1	1	1	1	1	1	1
Assistant Borough Manager	0	0	1	0	0	0	0	1
Director of Human Resources	1	1	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1	1	1
Administrative Assistant	0	0	0	0	0	1	0	0
Manager of Enterprise Data and Applications	0	0	0	1	1	1	1	1
Sustainability Director	1	1	1	1	1	1	1	1
Director of Finance	1	1	1	1	1	1	1	1
Staff Accountant / AR Specialist	4	4	4	3	3	2	2	2
TOTAL	9	9	10	9	9	9	9	10

The **Borough Manager** supervises the administration of all departments except the Police Department, which is supervised by the Chief of Police who reports to the mayor. The Borough Manager is the only position appointed by Borough Council. All other directors are hired by the Borough Manager in accordance with Departments and functions outlined in the Administrative Code.

After 4 and half years of being vacant, the **Assistant Borough Manager** position was filled in late 2025. This person will split their time between helping the Borough Manager with enterprise management issues and coordination with Council such as hiring for key management positions, training and developing talent, refining performance management for leaders, implementing an employee retention plan, and improving communication with the public and Borough Council – while providing direction to the Parking Department.

The **Human Resources Director** is responsible for overseeing the Borough’s human resources operation, assisting in personnel policy development and interpretation and resolving daily human resources issues for employees and departments. This person will partner with the

Borough Manager and Assistant Borough Manager to lead performance management, training, and employee retention while assuring that all employee human resource-related transactions are executed in a timely and accurate manner.

The **Executive Assistant** works closely with the Borough Manager to schedule, review, prioritize, and respond to issues; answering and returning phone calls; organizing documents; maintaining records; and taking minutes at public meetings. This person organizes the business of Borough Council and coordinates the execution and archiving of contracts, ordinances, and resolutions. This person is the organizational lead on customer service planning and management of all property and liability claims for the Borough.

The **Manager of Enterprise Data and Applications** plans, organizes, and executes data management platforms and architecture (including asset management, permitting/licensing, financial systems, and geospatial infrastructure) to achieve organizational goals. This person's work facilitates better decisions with accurate, real-time information, focusing on infrastructure, property records, parking management, planning, financial reporting, and facilities.

The **Director of Sustainability** is charged with developing and executing projects and policy that reduces the Borough operational carbon footprint, increases ecosystem health, and improves Borough buildings and grounds. This person coordinates with the Borough Manager to organize the Stream Protection program and 5-year capital plan, while also working with the Sustainability Advisory Committee and Transportation Advisory Committee to develop policy and actions to meet the Borough's long-term emissions and operations goals. The Director of Sustainability is the organizational lead on obtaining grants for capital projects.

The **Finance Director** supervises all aspects and operations of the Borough's financial systems and directs the work of the two accountants. The Finance Department is responsible for maintaining all accounting records, preparing journal entries, payroll, bank reconciliations, internal controls, purchasing policy, budgeting, and monthly reporting to Borough Council. The Director assures that financial systems and reports are accurate and timely. The Director controls all financial activity to maintain compliance with the law and all financial policies. They train and educate other leaders on purchasing, budgeting, and internal controls.

Operational Goals for 2026:

- Refine monthly financial reporting – budget v actual, interfund activity, cash balances, aging accounts receivables.
- Explore and implement solutions to reduce payment processing fees
- Migrate financial recordkeeping and processes to an improved financial system and train staff.
- Provide outstanding customer service and continue to meet quarterly to surface process improvements with frontline staff.
- Maximize interest income for all funds
- Refine, train, and implement enterprise communication strategy and plan of action
- Refine, train, and implement performance management system
- Conduct training sessions for leaders on conflict management, team building, communication, and leadership.
- Continue to develop and document standard operating procedures for all departments.

Adminstration

OPERATING REVENUE

FUND	G/L CODE	DEPT	Account Name	2025 Projected Actuals	2026 Budget	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
01	30110	90	Real Estate Tax Revenue-CY Levy	6,065,098	6,229,440	164,342	6,180,098	49,342	1%
01	30120	90	Real Estate Tax Revenue-PY Levy	105,000	110,000	5,000	110,000	-	0%
01	31020	90	Earned Income Tax	6,600,000	6,706,325	106,325	6,510,996	195,329	3%
01	31010	90	Real Estate Transfer Tax	650,000	630,000	(20,000)	530,000	100,000	19%
01	31050	90	Local Services Tax	700,000	700,000	-	700,000	-	0%
01	31030	90	Business Privilege Tax	150,000	140,000	(10,000)	144,000	(4,000)	-3%
01	34100	90	Interest Income	180,000	145,000	(35,000)	100,000	45,000	45%
01	36561	90	Library/BID Medical Ins. Reimbursement	105,153	100,487	(4,666)	105,153	(4,666)	-4%
01	36562	90	PHMIC Refund	145,704	275,000	129,296	200,000	75,000	38%
01	35505	90	Gen Mun Pension-State Aid	1,133,172	1,191,169	57,997	995,170	195,999	20%
01	38902	90	Misc Revenue	18,900	20,000	1,100	18,900	1,100	6%
01	35600	90	Payment in Lieu of Taxes	14,000	14,000	-	14,000	-	0%
01	36165	90	Certification Fees	65,484	67,000	1,516	45,000	22,000	49%
01	32180	90	Cell Tower/Cable Franchise Revenue	252,000	250,000	(2,000)	245,000	5,000	2%
01	38030	90	Ucomp Reimbursement	5,075	3,000	(2,075)	3,300	(300)	-9%
TOTAL OPERATING REVENUE				16,189,586	16,581,421	391,835	15,901,617	679,804	4%

TRANSFERS IN

FUND	G/L CODE	DEPT	Account Name	2025 Projected Actuals	2026 Budget	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
01	39208	90	Trf from Sewer Fund	600,000	600,000	-	600,000	-	0%
01	39209	90	Trf from Parking Fund	2,132,100	2,217,384	85,284	2,132,100	85,284	4%
01	39218	90	Trf from Capital Operating Fund	189,078	143,646	(45,432)	189,078	(45,432)	-24%
01	39216	90	Trf from Stream Protection Fund	242,632	262,815	20,183	242,632	20,183	8%
01	39217	90	Trf from OPEB	64,931	192,755	127,824	64,931	127,824	197%
01	39205	90	Trf from Fire Fund	59,328	61,108	1,780	59,328	1,780	3%
TOTAL TRANSFERS IN				3,288,069	3,477,708	189,639	3,288,069	189,639	6%

TOTAL REVENUE

TOTAL REVENUE				19,477,655	20,059,129	581,474	19,189,686	869,443	5%
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EXPENSE

SALARY EXPENSE

FUND	G/L CODE	DEPT	Account Name	2025 Projected Actuals	2026 Budget	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
01	40005	90	Salary Expense- Mayor/Council	33,000	33,000	-	33,000	-	0%
01	40612	90	Salary Expense- Administration	420,704	458,030	37,326	430,774	27,256	6%
01	40212	90	Salary Expense- Finance	245,283	271,986	26,703	267,699	4,287	2%
01	40110	90	Salary Expense- Borough Manager	157,715	176,391	18,676	169,223	7,168	4%
01	48400	90	WC Insurance Expense	19,191	9,151	(10,040)	19,191	(10,040)	-52%
01	48330	90	NU Defined Contribution Expense	25,141	33,249	8,108	31,990	1,259	4%

Administration

01	48700	90	Insurance Expense- Medical	250,461	358,445	107,984	350,037	8,408	2%
01	48110	90	FICA Expense	53,473	71,865	18,392	68,903	2,962	4%
TOTAL SALARY EXPENSE				1,204,968	1,412,116	207,149	1,370,817	41,299	3%

OPERATING EXPENSES

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected	Actuals	Budget	Variance	Budget	Variance
01	40621	90	Office Supplies Expense	5,919	6,000	81	10,000	(4,000)	-40%
01	40124	90	Postage and Printing Expense	20,266	23,500	3,234	25,000	(1,500)	-6%
01	40649	90	Human Resource Dept. Expense	29,476	22,500	(6,976)	41,900	(19,400)	-46%
01	40124	90	Lease Expense	12,171	5,130	(7,041)	8,139	(3,009)	-37%
01	48660	90	Fidelity Bond Expense-Mgr/Treas	1,619	1,700	81	1,800	(100)	-6%
01	40133	90	Admin Expense	22,307	4,000	(18,307)	2,500	1,500	60%
01	40550	90	Codification Expense	11,236	12,000	764	10,000	2,000	20%
01	40639	90	Bank Fees	36,603	16,050	(20,553)	15,000	1,050	7%
01	40345	90	Collection Fees-Berkheimer	8,112	13,000	4,888	13,000	-	0%
01	40349	90	Qualifying Volunteer Tax Credit Expense	12,000	12,000	-	12,000	-	0%
01	40431	90	Legal Fees	91,437	124,000	32,563	130,000	(6,000)	-5%
01	40449	90	Legal Fees- Employment	100,000	60,000	(40,000)	30,000	30,000	100%
01	40931	90	Utilities Expense	51,661	50,000	(1,661)	30,603	19,397	63%
01	40936	90	Fire Hydrants Expense	81,046	83,000	1,954	90,000	(7,000)	-8%
01	40685	90	Stenographer Expense	425	1,200	775	1,000	200	20%
01	40634	90	Advertising Expense	8,157	8,000	(157)	5,500	2,500	45%
01	43031	90	Fuel Expense	432	-	(432)	1,000	(1,000)	-100%
01	40745	90	Software Expense	123,343	132,132	8,789	105,684	26,448	25%
01	40245	90	Payroll Processing Expense	66,666	68,000	1,334	62,400	5,600	9%
01	40150	90	Boards and Commissions Expense	5,000	10,000	5,000	10,000	-	0%
01	40049	90	Library Allocation	110,000	110,000	-	110,000	-	0%
01	40231	90	Audit Expense	60,000	60,000	-	50,000	10,000	20%
01	40686	90	Off Site Storage Expense	2,529	4,100	1,571	4,000	100	3%
01	40646	90	Training Expense	15,000	30,320	15,320	789	29,531	3743%
01	40654	90	Tuition Reimbursement Expense	1,800	3,600	1,800	3,600	-	0%
01	47121	90	Principal -2014 Energy	47,000	49,000	2,000	48,000	1,000	2%
01	47122	90	Principal -2016 Building	250,000	260,000	10,000	250,000	10,000	4%
01	47123	90	Principal -2016 Stream Protection	55,000	60,000	5,000	55,000	5,000	9%
01	47124	90	Principal -2016 Fire Truck	120,000	125,000	5,000	120,000	5,000	4%
01	47222	90	Interest Expense- 2016 Building	141,936	131,936	(10,000)	141,936	(10,000)	-7%
01	47223	90	Interest Expense- 2016 Fire Truck	121,826	57,026	(64,800)	121,826	(64,800)	-53%
01	47220	90	Interest Expense- 2014 Energy	47,250	42,885	(4,365)	47,250	(4,365)	-9%
01	47225	90	Interest Expense- 2016 Stream Protection	55,983	53,783	(2,201)	55,983	(2,201)	-4%
01	48610	90	Liab/Cas/Auto Insurance Expense	41,428	55,000	13,572	41,428	13,572	33%
01	40045	90	Good Fellowship Ambulance Co Alloc	167,510	298,215	130,705	167,510	130,705	78%
TOTAL OPERATING EXPENSES				1,925,138	1,993,077	67,939	1,822,848	170,229	9%

Adminstration
TRANSFERS OUT

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
01	49265	90	Trf to NonUniform Pension Fund	297,543	232,321	(65,222)	297,543	(65,222)	-22%
01	49210	90	Trf to Capital	-	115,000	115,000	-	115,000	#DIV/0!
01	49205	90	Trf to Fire Fund	541,708	559,987	18,279	541,708	18,279	3%
01	49216	90	Trf to Stream Protection	60,695	52,105	(8,590)	60,695	(8,590)	-14%
TOTAL TRANSFERS OUT				899,946	959,413	59,467	899,946	59,467	7%
TOTAL EXPENSE				4,030,052	4,364,607	334,556	4,093,611	270,996	7%

Department Overview:

The Police Department is comprised of both sworn officers and non-sworn civilian personnel. The complement of sworn officers has been 44 since the early 1990's. The number of non-sworn personnel has fluctuated depending on the use of part-time positions. Non-sworn personnel consist of communications officers, records personnel, and administrative assistants.

The sworn members of the department (the police officers) are divided into groups by function and rank.

The administrative division is made up of the Police Chief and 3 Lieutenants. The Chief is in charge of the entire department. The three Lieutenants report directly to the Police Chief. The Police Social Worker, and the administrative assistants also report directly to the Police Chief.

Lieutenant – Operations. The Lieutenant in charge of Operations oversees the largest division in the department, the uniformed patrol division. The patrol division is divided into 4 squads that each work rotating 12-hour shifts, maintaining 24-hour coverage. Each patrol squad is made up of a sergeant, a corporal, and four or five officers. The sergeant is in charge of the personnel on the squad as well as the approval of all reports, supervision of officers, and managing the schedule and training for the officers as well as overseeing day-to-day operations. The corporal is an “assistant manager” who stands in for the sergeant in their absence, as well as performing all of the duties of an officer. More than 90 percent of all calls for service begin with the dispatch of a patrol officer. The Operations Lieutenant is also in charge of the K9 Unit and the Emergency Response Team.

Lieutenant – Administration. The Administrative Lieutenant oversees the detective division. Detectives handle the more serious criminal investigations. Crimes that involve sophisticated analysis are handled by detectives. WCPD detectives work closely with other investigative agencies, including county and state police detectives, the District Attorney's Office, and federal agencies like the FBI. The detective unit is responsible for maintaining our evidence room and coordinating with our regional crime labs. The administrative Lieutenant is also our liaison with public works for the police fleet and is in charge of our records division. They also manage most of our technology like body cameras, LPRs and associated grants and maintenance.

Lieutenant – Standards. The Standards Lieutenant is in charge of managing the accreditation of the WCPD. They ensure that the department members are properly trained and certified for the various specialties and licensures including Field Training Officers, Drone Pilots, and Crash Reconstruction Officers. The Standards Lieutenant maintains

policies and procedures and ensures that the department is ahead of the curve when it comes to professionalism. The Standards Lieutenant is also the main purchasing officer and quartermaster for the department. The Standards Lieutenant oversees the Special Services squad. The Special Services Squad works closely with entities that bring special events to West Chester. Members of the Special Services Squad also handle community outreach, liaison with our schools and West Chester University, as well as handle specific traffic issues like speeding and other specific traffic enforcement. The School Resource Officer works within the Special Services Squad. The Standards Lieutenant oversees the training of the department.

Police Social Worker. The PSW is a new addition to the Police Department (June 2025.) The PSW assists and enhances services by assisting with Crisis Intervention, De-escalation, Assessment, Community Outreach, Inter-Agency Referrals, and Officer Wellness. Currently, the PSW reports directly to the Chief of Police and works among the officers on a day-to-day basis. Ultimately, the PSW will report to the Standards Lieutenant while working alongside the patrol and special services officers.

Communications Division. The communications division handles all of the emergency phone calls that come into the department. They are led by Our Chief Communications Officer and Communications Crew Leader. WCPD handles over 30,000 calls for service every year. Most of those calls either originate from an officer on the police radio, or by a phone call from a member of the public. Our Communications Officers are trained and accredited. They are often the first voice that someone hears when they are in crisis. Our Communications Officers direct police and other emergency services to the proper places, often during critical, stressful situations. We benefit by having our own, in-house communications officers who are familiar with the community and with the department. They assist our officers by handling less serious requests either in-person (at the window) or on the phone and by documenting much of the officers routine calls in our report management system. This service frees up our officers and allows them to be available more of the time. For example, one dispatcher working with a squad of 6 officers will relieve each officer from between one and two hours of paperwork per day.

Records Division. The records division is currently staffed by a Records Manager. The records manager reports to the Administrative Lieutenant. There is a vacancy in the records department for a part-time records clerk. Ideally, that position should be filled in second quarter 2026. The records division is tasked with maintaining documentation (physical and digital) for all police-related information. This includes our Records Management System (RMS), digital video evidence, including vehicle and body-worn

cameras, Right to Know and information requests, alarm billing, Criminal History Information Requests, and other day-to-day collection and retention of documentation.

Support Staff. The police department has two Executive Assistants. One is assigned to the Chief of Police and the Administrative Officers (Lieutenants.) The other is assigned primarily to the Mayor and also assists with the Chief of Police. The Administrative Assistants provide tremendous assistance with budgeting, tracking of assets, maintenance of training records for all members of the department, coordinating the exchange and flow of information between police and borough administrative offices, and communicating and engaging with members of the public.

Challenges:

- Hire a part-time records clerk. This clerk would assist in the records division between 15 and 25 hours per week, depending on season and necessity.
- Increase the authorized complement of officers from 44 to 45. For the past three years, WCPD has provided an SRO to the WCASD in Henderson High School. WCASD pays for approximately half of the officer's annual salary. The department is constantly asked to do more. More training is required of all officers. The department is handling more calls for service, and is handling more serious crimes with complex investigations. Since the early 2000's West Chester has established itself as a social destination, and even more so, since 2020, as a destination for special events and demonstrations. These have continued to put more and more of a stress on the department's personnel. Having an additional officer would allow WCPD to weather the storm and bridge the gap between an officer's retirement and the replacement of that officer with a new hire, which usually takes between 8 to 12 months. While our current authorization is 44 officers, vacancies created by serious injuries and/or retirements means the department is never actually fully staffed.

Capital Expenditure:

- **Body Cameras** - \$145k. 2026 is year 2 of a 5 year contracted project. \$125k of the \$145k is covered by a grant (as was the case for 2025 as well.) 2027, 2028 and 2029 will be \$75k per year, with no grant reimbursement.
- **Vehicle Upfitting** - \$95k. Four patrol cars to be upfitted.

- **Handguns and sights:** \$35k. Our current weapons system was purchased in 2021. The typical life-span of police duty handguns is 5 to 10 years. There tends to be a “sweet spot” between 4 and 7 years of ownership for trade-in values for current handguns. We are in that sweet spot now. Beyond 5 or 6 years of ownership, the residual value in a handgun falls below 35% and the maintenance requirements increase, thereby increasing the total cost of ownership for older handguns. The reliability of handguns requiring more maintenance is also questionable. The handguns and sights that we seek to purchase are the most modern, most reliable, and most accurate handguns and sights (red dot sighting systems) and have been available for several years. They have been proven through training outcomes and real-world use to be the most accurate and safest options available.

Of the three capital expenditures for 2026, the handgun project is the only one that could be deferred; however, future years will require other projects that could stack upon one another, increasing capital expenditures in 2027 or 2028 substantially.

POLICE DEPARTMENT

OPERATING REVENUE

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected	Actuals	Budget	Variance	Budget	Variance
01	33112	40	Ordinance Violations	239,584	280,000	40,416	310,000	(30,000)	-9.7%
01	36213	40	Alarm Revenue	29,370	30,000	630	18,335	11,665	63.6%
01	35810	40	EBT Police Protection Contract	1,828,454	1,911,053	82,599	1,828,454	82,599	4.5%
01	36210	40	Police Services O/T Reimb	155,922	155,920	(2)	120,000	35,920	29.9%
01	38002	40	Restitution Payments	16,676	16,670	(6)	20,000	(3,330)	-16.7%
01	36211	40	Police Records	9,059	9,060	1	6,700	2,360	35.2%
TOTAL OPERATING REVENUE				2,279,065	2,402,703	123,638	2,303,489	99,214	4%

EXPENSE

SALARY EXPENSE

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected	Actuals	Budget	Variance	Budget	Variance
01	41010	40	Salary Expenses- LTS	559,788	561,699	1,911	535,369	26,330	5%
01	41012	40	Salary Expenses- Police Officers	4,801,365	5,451,894	650,529	4,947,276	504,618	10%
01	41014	40	Salary Expense- Dispatch/Pol. Admin	714,180	881,232	167,052	819,320	61,912	8%
01	41015	40	Salary Expense- Police Chief	195,870	195,619	(251)	187,076	8,543	5%
01	41018	40	Salary Expense- OT	445,606	372,500	(73,106)	350,000	22,500	6%
01	48400	40	WC Insurance Expense	408,360	374,177	(34,183)	408,360	(34,183)	-8%
01	48700	40	Insurance Expense- Medical	1,511,817	1,551,378	39,561	1,585,378	(34,000)	-2%
01	48330	40	NU Defined Contribution Expense	9,929	13,663	3,734	12,152	1,511	12%
01	48110	40	FICA Expense	141,673	162,849	21,176	149,964	12,885	9%
TOTAL SALARY EXPENSE				8,788,588	9,565,011	776,423	8,994,895	570,116	6%

OPERATING EXPENSES

Fund	G/L Code	Dept	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected	Actuals	Budget	Variance	Budget	Variance
01	40121	40	Office Supplies Expense	4,048	5,000	952	10,700	(5,700)	-53%
01	40122	40	Postage and Printing Expense	4,558	6,062	1,504	6,420	(358)	-6%
01	40133	40	Admin Expense	1,158	3,000	1,842	5,350	(2,350)	-44%
01	40280	40	Civil Service	18,049	20,000	1,951	25,000	(5,000)	-20%
01	40931	40	Utilities Expense	59,941	56,776	(3,165)	61,175	(4,399)	-7%
01	41023	40	Small Equipment Expense	24,868	23,000	(1,868)	23,190	(190)	-1%
01	40124	40	Lease Expense	142,741	159,500	16,759	108,480	51,020	47%
01	41031	40	Contract Expenses	46,408	116,453	70,045	105,866	10,587	10%
01	41032	40	Cell Block Expense	870	2,000	1,130	6,000	(4,000)	-67%

POLICE DEPARTMENT

01	41033	40	False Arrest Insurance Expense	15,054	27,625	12,571	25,579	2,046	8%
01	42010	40	Uniform Expense	32,762	65,000	32,238	75,000	(10,000)	-13%
01	43031	40	Fuel Expense	54,077	58,000	3,923	60,000	(2,000)	-3%
01	43822	40	Software Expense	28,125	20,500	(7,625)	19,260	1,240	6%
01	45300	40	Donations Expense	-	500	500	500	-	0%
01	45655	40	Armory Expense	35,242	33,700	(1,542)	32,100	1,600	5%
01	45712	40	Informant Fees	5,000	5,000	-	5,000	-	0%
01	45756	40	Medical Services Expense	11,059	11,770	711	10,700	1,070	10%
01	45760	40	Off Site Storage Expense	784	-	(784)	1,605	(1,605)	-100%
01	45762	40	Mayor's Expense	3,407	5,000	1,593	6,955	(1,955)	-28%
01	45772	40	Unit Expenses	94,247	92,250	(1,997)	85,150	7,100	8%
01	45774	40	Training Expense	59,856	70,000	10,144	64,200	5,800	9%
01	45800	40	SPCA Expense	13,831	15,000	1,169	20,000	(5,000)	-25%
01	45810	40	Translation Expense	2,065	2,500	435	3,210	(710)	-22%
01	48620	40	Liab/Cas/Auto Insurance Expense	96,935	95,064	(1,871)	96,935	(1,871)	-2%
TOTAL OPERATING EXPENSES				755,085	893,699	138,614	858,375	35,324	4%

TRANSFERS OUT

Fund	G/L Code	Dept	Account Name	2025 Projected Actuals	2026 Budget	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
01	49210	40	Trf to Capital	77,081	115,000	37,919	77,081	37,919	49%
01	49260	40	Trf to Pension-Police Pens MMO	1,362,661	1,424,902	62,241	1,362,661	62,241	5%
01	49217	40	Trf to OPEB	85,000	85,000	-	85,000	-	0%
TOTAL TRANSFERS OUT				1,524,742	1,624,902	100,160	1,524,742	100,160	7%
TOTAL EXPENSES				11,068,415	12,083,612	1,015,197	11,378,012	705,600	6%

Department of Building, Housing & Code Enforcement

Mission Statement

Provide fair and consistent enforcement of the Pennsylvania Uniform Construction Code and the Code of the Borough of West Chester through community engagement and the utilization and application of the latest training and education in the profession, to protect the health, safety and welfare of our community.

Personnel

The Building and Housing Department currently has six full-time employees, having opted to employ 2 code enforcement officers in 2025 while we worked to better understand demand and normalize routines. In addition, the Department contracts with three third-party inspection and plan review agencies. They assist with land development plan reviews, zoning reviews, building inspections and permit plan reviews of many types. This provides the Department with added flexibility to focus more on quality-of-life issues, a priority for Borough Council. The Department reviews costs and adjusts the fee schedule for services annually to recoup in-house and 3rd party costs related to permits and licenses. Code enforcement costs are the responsibility of the Borough.

Below is a chart outlining past and current employment levels within the department since 2021. The Department has increased in size during this time to meet the increasing demand from rental inspections with the return of student population post-COVID, provide more code enforcement activity to improve property maintenance issues and conduct in neighborhoods, and meet the rising demand of permit activity.

Title	2021	2022	2023	2024	2025	2026
Director	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	2	2
Code Enforcement Officer	2	2	2	2	3	3
Building Inspector / Code Official (BCO)	0	0	0	1	1	1
Total	4	4	4	5	7	7

Director of Building, Housing & Code Enforcement

The Director oversees all the administrative functions of the department, prepares the annual budget, sets Department policies and procedures and supervises personnel. The Director manages processes and supervises the review of zoning, sub-division, and land development, building permit applications and permit issuance. The Director attends public meetings of Borough Council and Planning Commission and keeps the Borough Manager informed of all important activities in the Department. They communicate with the public and collaborate with other management staff.

Code Enforcement Officer

A code enforcement officer (CEO) conducts annual inspections of rental units for compliance with the minimum safety and health standards established by the Borough and the International Property Maintenance Code (IPMC). A CEO is responsible for the issuance of rental licenses to landlords and maintenance of accurate information in the Borough's land records system. Additionally, the CEO responds to complaints, investigates, and issues violation notices for various types of property maintenance violations which may include trash, weeds, snow removal, sidewalk hazards, and other exterior building issues. The CEO prepares information and evidence for the Court in case violations are not addressed in a timely manner, files citations, and testifies. CEOs spend much of their time in the field interacting with landlords and property managers, educating, and resolving conflict.

Administrative Assistant

The Administrative Assistant (AA) maintains all property files, processes building permits, and collects payments. The AA spends much of their time interacting with customers providing information, assistance, and resolving conflicts. The AA manages all business processes and maintains accurate information in the land records systems. They interact with Boards and Commissions, prepare monthly Smart Growth agendas, and actively participate in training and assisting others. They provide primary support to the Director.

Building Inspector / Code Official

The Building Inspector / Code Official (BCO) is a highly trained and credentialed professional who performs plan reviews and inspections of residential and commercial building permit activity. They are well versed in industry standards and maintain various licenses to remain qualified to review plans and construction for conformance to health, safety, and minimum standards. The BCO provides education and corrective feedback, issues permits, and certificates of occupancy. The BCO can file citations with the Court and revoke occupancy of unsafe buildings. They interact with property owners and applicants and spend much of their time in the field.

Third party plan review and inspection

The *Mechanical Inspector* is responsible for the plan review and inspections of all mechanical (HVAC) work installed in every type of building for which a permit has been issued. The Mechanical Inspector is also responsible for assisting the other inspectors in the department with any other mechanical matters.

The *Electrical Inspector* is responsible for reviewing all residential and commercial electrical plans for compliance with the applicable electrical codes. The *Inspector* periodically assists the building Inspector when inspecting large industrial and institutional facilities within the Borough.

Department Functions

Zoning

The Building and Housing Department enforces the Borough Zoning Code, Chapter 112. The zoning code is enacted for the purpose of promoting, protecting, and facilitating the public health, safety, and general welfare of the Borough. As established in the Comprehensive Plan, this includes promoting community and economic vitality, ensuring environmental sustainability, preserving the historic character and pedestrian scale of the Borough, coordinating development in context with Borough scale and capacity, and strengthening community partnerships, particularly with West Chester University.

Construction Codes

Like zoning laws, construction codes have evolved over the years to protect lives and our buildings. The Building Official Code (BCO) plays a leading role in the protection of our citizens and the buildings which they occupy. The BCO oversees all construction projects within the Borough and aids the public when problems arise between a property owner and contractor. The Building Official Code reviews all plans prior to construction and inspects every stage of construction leading up to the issuing of a Certificate of Occupancy.

Department Equipment

The Department utilizes a fleet of three vehicles. All staff are equipped with Microsoft Surface tablets which can be utilized in the field to assist with inspections and data entry into property and permit management software which tracks all activity that occurs at any individual property within the Borough. Currently, the Building and Housing Department utilizes a handheld ticketing device that is borrowed from the Parking Department.

2026 Operational Goals

1. Continue to invest in staff development and training. The department is looking to have all Code Officials certified as an ICC Housing Inspector. This is an International Code Council certification to inspect properties for compliance with minimal maintenance and safety standards, such as basic utilities, sanitation, and fire safety.
2. Join the American Association of Code Enforcement (AACE). This will provide a network for our Code Officers and give a place for continued education.
3. Improve or establish Standards of Practices (SOP) for both Permitting and Housing. This will help to create consistent application and improvement of processes in the department.
4. Increase staffing levels as reflected in the Personnel Chart to ensure full service of all departmental functions.
5. Refine Smart Gov and our Citizen portal to improve the interaction between the department and the community.
6. Stress the WHY behind the deed. Educate the community on the reason why the ordinance is enacted and how it serves the community

HOUSING DEPARTMENT

OPERATING REVENUE

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
01	33112	50	Ordinance Violations	103,396	70,000	(33,396)	20,000	50,000	250%
01	36242	50	Licenses/Permits-Electrical	57,789	30,000	(27,789)	40,000	(10,000)	-25%
01	36241	50	Licenses/Permits-Building	315,537	300,000	(15,537)	600,000	(300,000)	-50%
01	32176	50	Licenses/Permits-Mechanical	-	60,000	60,000	35,000	25,000	71%
01	36243	50	Licenses/Permits- Plumbing	36,480	20,000	(16,480)	50,000	(30,000)	-60%
01	36134	50	Zoning Hearing Board Review Fees	34,613	40,000	5,387	10,000	30,000	300%
01	36135	50	Zoning Site Inspections	-	3,000	3,000	-	3,000	#DIV/0!
01	32178	50	Land Development Reimb.	3,040	-	(3,040)	2,000	(2,000)	-100%
01	36245	50	Licenses/Permits- Rental	299,547	388,000	88,453	258,280	129,720	50%
TOTAL OPERATING REVENUE				850,402	911,000	60,598	1,015,280	(104,280)	-10%

SALARY EXPENSE

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
01	40612	50	Salary Expense- Housing	332,158	517,024	184,866	512,560	4,464	1%
01	40618	50	Salary Expense- O/T	1,690	1,500	(190)	1,500	-	0%
01	48400	50	WC Insurance Expense	6,728	5,484	(1,244)	6,728	(1,244)	-18%
01	48700	50	Insurance Expense- Medical	96,638	205,447	108,809	201,605	3,842	2%
01	48330	50	NU Defined Contribution Expense	16,035	25,851	9,816	25,628	223	1%
01	48110	50	FICA Expense	25,539	39,667	14,128	39,326	341	1%
TOTAL SALARY EXPENSE				478,788	794,972	316,184	787,347	7,625	1%

OPERATING EXPENSES

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
01	40122	50	Postage and Printing Expense	312	3,000	2,688	2,500	500	20%
01	40124	50	Lease Expense	7,169	9,558	2,389	4,065	5,493	135%
01	43612	50	DCED Filing Fees	3,000	3,000	-	3,000	-	0%
01	40931	50	Utilities Expense	6,651	4,000	(2,651)	4,000	-	0%
01	41331	50	Zoning Hearing Expense	78,627	50,000	(28,627)	20,000	30,000	150%
01	41331	50	Electrical Inspector Fees	13,750	15,000	1,250	15,000	-	0%
01	41333	50	Mechanical Inspector Fees	3,848	20,000	16,152	20,000	-	0%
01	41339	50	Third Party Rental Inspection Expense	-	-	-	65,000	(65,000)	-100%

HOUSING DEPARTMENT

01	41340 50	Other Third Party Inspection Expense	89,993	75,000	(14,993)	240,000	(165,000)	-69%
01	43031 50	Fuel Expense	1,375	1,500	125	3,000	(1,500)	-50%
01	45716 50	Land Development Expense	10,586	-	(10,586)	-	-	#DIV/0!
01	45760 50	Off Site Storage Expense	5,418	3,500	(1,918)	3,500	-	0%
01	45774 50	Training Expense	1,763	24,000	22,237	8,000	16,000	200%
TOTAL OPERATING EXPENSES			222,492	208,558	(13,934)	388,065	(179,507)	-46%
TOTAL EXPENSES			701,280	1,003,530	302,250	1,175,412	(171,882)	-15%

2026 – Department of Information Technology

The department of information technology is responsible for the maintenance, management and visioning of technology services for all departments. This includes cybersecurity strategy, help desk services, network maintenance, communication services, website services, public meeting services, software services and more.

Title	2021	2022	2023	2024	2025	2026
Department Head (CISO)	1	1	1	1	1	1
IT Manager	1	1	1	1	1	1
TOTAL	2	2	2	2	2	2

Staffing

The Information technology Department is staffed by two (2) full-time salaried employees. The staff is responsible for all described technology, software solutions, help desk support including cybersecurity readiness and response, 24 hours a day, seven days a week.

Functions

The Information Technology Department is responsible for the technology, help desk and cybersecurity needs of all departments throughout the organization, including the police department.

The primary functions are listed below:

- Network services, security, connectivity, and performance management for all locations, including the municipal building, police department, public works, both wastewater treatment facilities and partial support of the parking garages.
- Help Desk support for all staff, departments & elected officials.
- Cybersecurity Enforcement, Management, Remediation & Training
- Wireless & mobile services (T-Mobile & Verizon Wireless) for all departments.
- Compliance management | Right to Know (support)
- Microsoft 365 Services, including Teams (voice)
- Purchasing and invoicing for technology-related services for all departments, not including *Cartegraph, Brightly, CODY, Genetec, Axon & Verizon Fleet.*
- Audio, Video, Virtual, Streaming & Recording services for public meetings.

- Manage and maintain the Borough’s YouTube Channel (meeting videos)
- Manage and maintain the Borough’s WebEx services (borough council meetings)
- Manage and maintain the Borough of West Chester website.
- Short term and long-term visioning of the organization's use of technology services.
- Technology Budget and planning.
- Project management relating to technology related initiatives.
- Assist the Manger of Enterprise Data & Applications as required with hardware, training, and identity management.

Our cybersecurity initiatives continue to expand as this threat to our organization’s security persists. Cybersecurity is a critical element of the information technology department. This is reflected in the information technology budget where 44% of our technology dollars are spent. This is a 24x7 function of the staff where **immediate investigation and remediation** are required. Continued staff training through monthly phishing campaigns, and regular security awareness training is essential. Also required and managed is our Cybersecurity Response Plan.

Semi-Annual internal and external penetration testing, reporting and response.

Reporting

The Chief Information Security Officer (CISO) issues a monthly (and annual) report to the Borough Manager and a quarterly report to the Borough Council.

The Chief Information Security Officer (CISO) publishes a weekly “Cybersecurity Friday” newsletter to staff and stakeholders. In addition, we publish “Cybersecurity Daily” on YouTube, Monday through Friday. These are critical educational tools for our staff in respect to the cyber safety of our organization.

Operational Goals for 2026

- Continued scheduled workstation replacements.
- Continue AI exploration (Microsoft Copilot integration)
- Lease payments for both the Borough Council audio system & servers.
- Continued educations for both myself and Jeff (leadership & cybersecurity)
- Expand Ubiquiti camera services to the Public Works department.

IT DEPARTMENT

EXPENSE

SALARY EXPENSE

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
01	40712	70	Salary Expense- IT	183,335	189,476	6,141	183,335	6,141	3%
01	48400	70	WC Insurance Expense	2,753	1,922	(831)	2,753	(831)	-30%
01	48330	70	NU Defined Contribution Expense	2,993	3,212	219	3,115	97	3%
01	48700	70	Insurance Expense- Medical	70,634	70,280	(354)	68,824	1,456	2%
01	48110	70	FICA Expense	14,025	14,495	470	14,025	470	3%
TOTAL SALARY EXPENSE				273,740	279,384	5,644	272,052	7,332	3%

OPERATING EXPENSES

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
01	45659	70	Backup/ Support Service Expense	44,103	54,000	9,897	48,000	6,000	13%
01	40931	70	Utilities Expense	3,078	2,700	(378)	2,700	-	0%
01	45722	70	Licenses Expense	6,255	-	(6,255)	6,000	(6,000)	-100%
01	45766	70	Parts Expense	22,163	30,000	7,837	20,000	10,000	50%
01	45782	70	Remote Access Points Expense	3,334	4,000	666	4,000	-	0%
01	45792	70	Services Expense	8,465	-	(8,465)	6,000	(6,000)	-100%
01	45798	70	Software Expense	10,734	24,000	13,266	8,000	16,000	200%
01	45802	70	Advanced Threat Expense	80,982	80,000	(982)	72,000	8,000	11%
01	45820	70	Website Expense	24,615	25,000	385	25,000	-	0%
01	45774	70	Training Expense	3,446	10,000	6,554	7,000	3,000	43%
01	43829	70	Microsoft Expense	30,047	45,000	14,953	40,000	5,000	13%
TOTAL OPERATING EXPENSES				237,222	274,700	37,478	238,700	36,000	15%

TRANSFERS OUT

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
01	49210	70	Trf to Capital	50,817	62,414	11,597	50,817	11,597	23%
TOTAL TRANSFERS OUT				50,817	62,414	11,597	50,817	11,597	23%

TOTAL EXPENSES

561,779	616,498	54,719	561,569	54,929	10%
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Public Works Department

The Public Works department has the responsibility of operating, maintaining, and repairing Borough infrastructure including roads, drainage, buildings, and sanitary sewers. The Public Works department is also responsible for trash/recycling, snow removal, leaf collection, street sweeping, fleet, and tree services.

Staff

Title	2022	2023	2024	2025	2026
Director	1	1	1	1	1
Assistant Director	1	1	1	1	0
Fleet Manager	1	1	0	0	0
Supervisors	2	2	2	2	3
Administrative Assistant	1	1	1	1	1
Laborers	3	5	6	6	6
Driver Laborers	10	8	8	8	8
Driver Operators	6	6	6	6	6
Maintenance	1	1	1	1	1
Signs	1	1	1	1	1
Utilities	1	1	1	1	1
Mechanics	2	2	2	2	2
TOTAL Full Time	30	30	30	30	30
Seasonal Maintenance PT	6	6	6	6	6
TOTAL Part Time	6	6	6	6	6
TOTAL Employee count	36	36	36	36	36

Functions

The **Director of Public Works** is responsible for the management of the department. The Director assigns task and develops seasonal work programs to achieve objectives, prepares contracts for services, budgets, reports, supervises a total staff of 36, and manages spending of +\$5m. The Director ensures compliance with standards of engineering, maintenance, and financial best practices in accordance with Borough policy and State regulations.

Functions and operational responsibilities of the Public Works department:

- Maintain 36 miles of Borough roads and alleys, signs, traffic signals, and pavement markings
- Maintain 22 miles of stormwater pipes and infrastructure and rain gardens
- Maintain 28 miles of public sanitary sewer collections and conveyance system
- Safely and efficiently collect public trash and recycling once a week for residential properties generating less than codified limits. Enforce trash collection standards and refer noncompliant property owners to codes enforcement and the need to contract with a private hauler. Dispose of all collected waste and recycling safely and in compliance with state regulations.
- Maintain 13 municipal parks and playgrounds, totaling 42.3 acres
- Maintain 7 municipal parking lots
- Maintain over 1,000 LED streetlights
- Provide emergency winter road and sidewalk maintenance during snow and ice events
- Sweep streets to remove debris and dirt that would otherwise enter pipes and streams
- Maintain Borough owned public parking garages
- Maintain Borough owned buildings and facilities
- Review and issue permits for street opening, sidewalks, curb cuts, and dumpsters
- Administer the tree replacement and pruning program.
- Manage and maintain vehicle fleet for departments: police, fire, public works, parking, codes, and administration

Equipment

Equipment includes a fleet of 30 vehicles and major equipment used by staff to perform the everyday functions in the Borough. Major equipment includes:

- street sweepers
- trash and recycling trucks
- backhoe
- front-end loader
- skid steer loader
- snowplows, salt spreaders and brine trucks
- camera truck
- vacuum truck

Finances

Revenues are generated through fees for street opening by permits, a grant for curbside recycling, and a payment for winter maintenance of state-owned roads in the Borough. The department relies on funds generated through the Stream Protection Fee to help with repairs and maintenance of stormwater pipes, inlets, and landscape maintenance of the growing number of rain gardens in the Borough.

Operational Goals for 2026

- Coordinate with Parks and Recreation and increase level of landscape maintenance at borough owned properties and parks
- Reduce downtime of vehicles for repairs and maintenance
- Coordinate with administration to investigate operations and facilities to develop a plan for investing in a new public works facility
- Track and coordinate pruning and tree installation and target neighborhoods where tree coverage is lowest
- Track and coordinate plans to pave streets targeting neighborhoods where road condition is the worst and traffic is highest
- Coordinate with wastewater to develop routines and data collection of sewer system condition while performing routine maintenance
- Coordinate with administration to develop routines and data collection of stormwater system condition while performing routine maintenance
- Report activity monthly to Public Works Committee
- Identify training needs and match with providers and resources, conduct safety and best practice training for staff
- Identify and complete professional development training for supervisors, administrative assistant, and director.

PW DEPARTMENT

OPERATING REVENUE

FUND	G/L CODE	DEPT	Account Name	2025 Projected	2026 Budget	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
01	36481	80	Dumpster Fees	1,156	5,000	3,844	5,000	-	0%
01	35500	80	Grant Revenue- Recycling	-	60,000	60,000	-	60,000	#DIV/0!
01	35510	80	Winter Maintenance	33,000	33,000	-	33,000	-	0%
01	36451	80	Recycling Revenue	16,967	10,000	(6,967)	10,000	-	0%
01	32280	80	Street Opening/Sidewalk Permits	165,130	125,000	(40,130)	60,000	65,000	108%
01	36482	80	Trash Bag Fees	28,943	28,000	(943)	20,000	8,000	40%
TOTAL OPERATING REVENUE				245,196	261,000	15,804	128,000	133,000	104%

EXPENSE

SALARY EXPENSE

FUND	G/L CODE	DEPT	Account Name	2025 Projected	2026 Budget	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
01	43012	80	Salary Expense- PW	1,943,769	2,030,035	86,266	2,018,046	11,989	1%
01	43018	80	Salary Expense- O/T	78,597	50,000	(28,597)	50,000	-	0%
01	48400	80	WC Insurance Expense	176,966	183,137	6,171	176,966	6,171	3%
01	48700	80	Insurance Expense- Medical	667,012	733,961	66,949	729,696	4,265	1%
01	48330	80	NU Defined Contribution Expense	42,982	42,342	(640)	47,032	(4,690)	-10%
01	48110	80	FICA Expense	154,711	159,123	4,412	158,206	917	1%
TOTAL SALARY EXPENSE				3,064,037	3,198,597	134,560	3,179,946	18,651	1%

OPERATING EXPENSES

FUND	G/L CODE	DEPT	Account Name	2025 Projected	2026 Budget	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
01	40121	80	Office Supplies Expense	1,921	2,000	79	2,000	-	0%
01	40122	80	Postage and Printing Expense	2,025	3,000	975	3,000	-	0%
01	40124	80	Lease Expense	65,721	63,332	(2,389)	59,013	4,319	7%
01	40133	80	Admin Expense	1,251	5,500	4,249	5,500	-	0%
01	40920	80	Materials and Supplies Expense	24,555	22,000	(2,555)	25,000	(3,000)	-12%
01	40931	80	Utilities Expense	87,845	67,000	(20,845)	63,337	3,663	6%
01	43400	80	Street Lighting Utility Expense	108,476	108,486	10	110,000	(1,514)	-1%
01	40940	80	Repair/Maint Buildings Expense	110,405	130,000	19,595	115,000	15,000	13%

PW DEPARTMENT

01	41400	80	Landscape Maintenance Expense	46,223	76,000	29,777	83,000	(7,000)	-8%
01	42000	80	Advertising Expense	7,075	-	(7,075)	5,000	(5,000)	-100%
01	42010	80	Uniform Expense	20,468	21,000	532	24,000	(3,000)	-13%
01	42011	80	Consultants Expense	102,790	90,000	(12,790)	117,000	(27,000)	-23%
01	42730	80	Trash Expense	218,605	232,000	13,395	240,000	(8,000)	-3%
01	42732	80	Recycling Expense	76,671	81,000	4,329	92,000	(11,000)	-12%
01	43031	80	Fuel Expense	106,896	110,000	3,104	115,000	(5,000)	-4%
01	43720	80	Equipment Repair Expense	240,223	255,000	14,777	220,000	35,000	16%
01	43725	80	Tools Expense	34,812	23,100	(11,712)	22,000	1,100	5%
01	43800	80	Alleys Expense	9,758	10,000	242	10,000	-	0%
01	45430	80	Park Maintenance	-	47,047	47,047	-	47,047	#DIV/0!
01	45540	80	Tree Expense	169,107	225,000	55,893	235,000	(10,000)	-4%
01	45630	80	Library Maintenance Expense	18,883	30,000	11,117	15,000	15,000	100%
01	45774	80	Training Expense	3,935	7,500	3,565	7,500	-	0%
01	48610	80	Liab/Cas/Auto Insurance Expense	60,061	92,360	32,299	60,061	32,299	54%
TOTAL OPERATING EXPENSES				1,517,706	1,701,325	183,620	1,628,411	72,914	4%

TRANSFERS OUT

FUND	G/L CODE	DEPT	Account Name	2025 Projected	2026 Actuals	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
01	49210	80	Trf to Capital	322,702	399,500	76,798	322,702	76,798	24%
TOTAL TRANSFERS OUT				322,702	399,500	76,798	322,702	76,798	24%
TOTAL EXPENSES				4,904,445	5,299,423	394,978	5,131,059	168,364	3%

Parks and Recreation Department Overview (Formalized)

The Parks and Recreation Department is dedicated to delivering a comprehensive array of safe, affordable, and enjoyable recreational programs, events, and activities that enrich the quality of life for both residents and non-residents of West Chester, now and for generations to come. The Department is responsible for the oversight and maintenance of twelve Borough parks, which serve as venues for these programs, classes, and events. The Borough’s park system encompasses nearly 45 acres of parkland, comprising the following parks:

- Bayard Rustin Park
- Everhart Park
- Fugget Park
- Greenfield Park
- Hoopes Park
- Horace Pippin Park
- John O’Green Park(s)
 - North Side
 - South Side
- Kathy McBratnie Park
- Marshall Square Park
- Mosteller Park
- Veteran’s Memorial Park

Through its stewardship of these parks and its commitment to high-quality recreational offerings, the Parks and Recreation Department plays a vital role in enhancing community well-being and fostering a vibrant public environment.

Title	2022	2023	2024	2025	2026
Director	1	1	1	1	1
Program Coordinator	0	0	0	1	1
Event Coordinator	0	1	1	0	0
Seasonal Support	0	0	0	1	1
TOTAL	1	2	2	2.5	2.5

Departmental Functions

The Parks and Recreation Director holds primary responsibility for the comprehensive oversight of departmental operations. This role encompasses the administration of budgeting and grant activities, management of events, processing of special event and banner applications, and coordination of sponsorship initiatives. The Director serves as the principal liaison to the Parks, Recreation, and Special Events Commission, as well as to the Volunteer and Community Service Coordinator.

The Program Coordinator is principally responsible for the acquisition, development, and follow-up of departmental programs, bus trips, camps, and classes. While program management constitutes the core function of this role, substantial emphasis is also placed on advertising and marketing initiatives. These efforts encompass both traditional print media and digital platforms, with social media and the department's website serving as primary channels of communication.

The Department maintains frequent and collaborative interactions with the Police, Parking, Finance, Human Resources, and Information Technology departments to ensure seamless operational integration. Additionally, the Department works in close partnership with Public Works on matters pertaining to park rentals, capital projects, general maintenance, and event execution.

A significant recent initiative undertaken by the Parks and Recreation Department is the leadership of the Borough's Parks, Recreation, and Open-Space (PROS) Plan update. This comprehensive, year-long process is scheduled for completion prior to the commencement of 2026 and will serve as the guiding framework for departmental strategy over the next decade and beyond. The plan requires adoption and approval by multiple entities to affirm the Borough's commitment and secure grant funding. The Borough's solicitor has been actively engaged throughout the process to ensure all requisite legal and procedural steps are fulfilled.

Departmental Equipment

The Parks and Recreation Department utilizes a range of technological and operational equipment to support its functions. The department's technology resources include laptops, cellular phones, sound and projection equipment, a sales register, and an online registration and reservation system. Additionally, the department maintains an inventory of tents, tables, and chairs to accommodate various event requirements. Program and camp supplies are securely stored within designated areas located throughout the parks.

Financial Constraints

The Parks, Recreation, and Open-Space (PROS) Plan identifies and addresses issues and concerns as determined by public input and the steering committee, highlighting areas where the parks and recreation system may be deficient. Notably, challenges related to staffing and training have emerged as primary factors contributing to these deficiencies, while matters of communication and organizational cohesiveness have also been identified as areas requiring attention. The aforementioned concerns necessitate further review and systematic resolution to ensure adherence to the PROS Plan. Achieving these objectives will require a sustained commitment of financial resources.

Operational Goals for 2026

- Initiate implementation of the six principal strategic initiatives ("6 Big Moves") as outlined in the Parks, Recreation, and Open-Space (PROS) Plan.

- Parks for All
- Go West Chester
- Active Together
- Sustaining What We Love
- A Borough Read for the Future
- Investing in our Community
- Maintain and enhance the delivery of high-quality events, programs, classes, trips, and activities, ensuring accessibility and enjoyment for all community members.
- Oversee and coordinate the maintenance and capital improvement programs for all Borough parks and open spaces.
- Continue collaborative efforts with local organizations—including The Melton Center, Oskar Lasko YMCA, West Chester Business Improvement District, West Chester Chamber of Commerce, West Chester Rotary, West Chester Exchange Club, West Chester Area School District, West Chester University, and other community groups—to advance initiatives that benefit Borough residents.
- Strengthen partnerships with park “friends” groups to secure grants and funding for essential capital improvement projects within the Borough’s park system.

RECREATION DEPARTMENT

OPERATING REVENUE

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
01	36732	07	Special Event Fee	45,367	50,000	4,633	20,000	30,000	150%
01	36733	07	Rest. Festival Revenue	23,464	30,000	6,536	45,000	(15,000)	-33%
01	34325	07	Small Event Revenue	234	-	(234)	2,000	(2,000)	
01	36734	07	Turks Head Fest. Revenue	10,643	11,000	357	16,000	(5,000)	-31%
01	36731	07	Sponsorship Revenue	8,050	30,000	21,950	30,200	(200)	-1%
01	36738	07	Park Rental Fees	3,405	7,000	3,595	10,000	(3,000)	-30%
01	36739	07	Trip and Class Revenue	48,747	53,000	4,253	55,000	(2,000)	-4%
TOTAL OPERATING REVENUE				139,910	181,000	41,090	178,200	2,800	2%

EXPENSE

SALARY EXPENSE

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
01	43820	07	Salary Expense- Recreation	174,373	180,673	6,300	175,078	5,595	3%
01	48400	07	WC Insurance Expense	2,151	1,922	(229)	2,151	(229)	-11%
01	48700	07	Insurance Expense- Medical	49,924	50,191	267	68,348	(18,157)	-27%
01	48330	07	NU Defined Contribution Expense	2,888	3,053	165	2,750	303	11%
01	48110	07	FICA Expense	13,340	13,821	482	13,393	428	3%
TOTAL SALARY EXPENSE				242,676	249,661	6,986	261,720	(12,059)	-5%

OPERATING EXPENSES

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
01	42000	07	Advertising Expense	21,000	21,000	-	21,000	-	0%
01	45798	07	Software Expense	-	6,500	6,500	4,000	2,500	63%
01	45430	07	Park Maintenance Expense	38,099	-	(38,099)	51,000	(51,000)	-100%
01	45432	07	Trip and Class Expense	71,842	53,000	(18,842)	76,000	(23,000)	-30%
01	45436	07	Restaurant Festival Expense	39,000	40,000	1,000	39,000	1,000	3%
01	45450	07	Turks Head Festival Expense	31,403	20,000	(11,403)	19,500	500	3%
01	45452	07	Touch Truck Event Expense	3,552	5,000	1,448	4,000	1,000	25%
01	45457	07	Halloween Parade Expense	4,586	6,000	1,414	4,000	2,000	50%
01	45458	07	250 America Event Expense	-	20,000	20,000	-	20,000	#DIV/0!
01	45480	07	Small Event Expense	12,866	22,000	9,134	16,500	5,500	33%

RECREATION DEPARTMENT

01	45774	07	Training Expense	2,259	4,000	1,741	4,000	-	0%
TOTAL OPERATING EXPENSE				224,607	197,500	(27,107)	239,000	(41,500)	-17%

TRANSFERS OUT

FUND	G/L CODE	DEPT	Account Name	2025 Projected Actuals	2026 Budget	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
01	49210	07	Trf to Capital	130,635	-	(130,635)	130,635	(130,635)	-100%
TOTAL TRANSFERS OUT				130,635	-	(130,635)	130,635	(130,635)	-100%
TOTAL EXPENSE				597,918	447,161	(150,756)	631,355	(184,194)	-29%

FIRE DEPARTMENT

OPERATING REVENUE

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
05	34100	05	Interest Income	29,490	33,075	3,585	31,500	1,575	5%
05	36202	05	Contracted Fire Protection Revenue	791,491	818,665	27,174	791,941	26,724	3%
TOTAL OPERATING REVENUE				820,981	851,740	30,759	823,441	28,299	3%

TRANSFERS

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
05	39201	05	Transfer from GF	541,708	559,987	18,279	541,708	18,279	3%
TOTAL TRANSFERS				541,708	559,987	18,279	541,708	18,279	3%

TOTAL REVENUE

1,362,689	1,411,727	49,038	1,365,149	46,578	3%
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OPERATING EXPENSES

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
05	40133	05	Admin Expense	13,500	23,764	10,264	23,072	692	3%
05	40931	05	Utilities	60,289	97,490	37,201	93,740	3,750	4%
05	41110	05	Officer Stipends	10,609	10,927	318	10,609	318	3%
05	41120	05	Equipment Maintenance and Repair	58,739	37,662	(21,077)	36,565	1,097	3%
05	41150	05	Allocation to Fire Companies	336,600	343,332	6,732	336,600	6,732	2%
05	43031	05	Fuel Expense	33,548	40,495	6,947	38,938	1,557	4%
05	43720	05	Vehicle Repairs	142,362	162,240	19,878	156,000	6,240	4%
05	48610	05	Insurance Expense	142,297	147,989	5,692	142,297	5,692	4%
TOTAL OPERATING EXPENSE				797,944	863,899	65,955	837,821	26,078	3%

CAPITAL EXPENSE

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
05	43013	05	Capital Expense	66,218	486,720	420,502	468,000	18,720	4%
TOTAL CAPITAL EXPENSE				66,218	486,720	420,502	468,000	18,720	4%

TRANSFERS

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
05	49201	05	Trf to GF	59,328	61,108	1,780	59,328	1,780	3%
TOTAL TRANSFERS				59,328	61,108	1,780	59,328	1,780	3%

FIRE DEPARTMENT

TOTAL EXPENSE

out of balance by:

923,490	1,411,727	488,237	1,365,149	46,578	3%
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Wastewater Department

There are two independent wastewater treatment plants serving two distinct drainage basins in the Borough – Goose Creek and Taylor Run. The treatment process at each plant is biologically different, but the result at both plants is to meet stringent discharge parameters mandated by the PADEP. Goose Creek, a tributary of the Chester Creek, and Taylor Run, a tributary of the Brandywine River are classified as recreational and thus the plants’ effluent must be controlled and very clean.

The design of each facility reflects the intended purpose: Virtually all industrial and commercial flow, along with a large residential contribution from the Borough, West Chester University, and East Bradford township flows to the Goose Creek Plant. The Taylor Run Plant receives primarily domestic sewage and small commercial businesses along with a portion of Chester County Hospital from the Borough and East Bradford Township.

Along with the plants the Department is also responsible for the maintenance and operations of the four pumping stations throughout the Borough seven days a week, 365 days a year. The Wastewater Department employs people in the following positions.

Title	2022	2023	2024	2025	2026
Wastewater Director	0	0	0	1	1
Plant Superintendent	2	2	2	2	2
Maintenance Foreman	2	2	2	2	2
Operator Technician	1	2	1	1	1
Laboratory Technician	2	2	2	2	2
Operator	7	6	4	2	5
Laborer	2	3	4	6	4
TOTAL	16	16	16	17	17

Functions

The Wastewater Director is responsible for overseeing the department, preparing and maintaining specific reports for Borough Manager, Borough Council, and authorizing and permitting agencies. Prepare and administer the annual budget and five-year capital plan for the Wastewater Department. Direct and administer Borough's federally approved pretreatment program and the Borough's sewer use codes. Participate in meetings with federal, state, and local regulatory agencies with matters pertaining to IPP or environmental regulations. Prepare and submit quarterly Industrial/commercial billing for the appropriate users. Work with and help support other department heads.

The Wastewater Superintendents are responsible for the entire plant and pumping station process, making sure they are always in compliance. Personnel management, planning, maintenance, sampling, coding invoices, laboratory, chemical orders, bids, etc. are daily duties performed.

The Maintenance Foreman is responsible for overseeing the preventive maintenance schedule and any work done in the plants and pump stations including pump inspections/rebuilds, motor work, electrical/control panel work, plumbing, welding, valve rebuilds, etc. They are also responsible for maintaining annual maintenance logbooks and records and overseeing Operator Technician and operators with daily maintenance. The Operator Technician assists the Maintenance Foreman with all maintenance issues and record keeping.

The Laboratory Technician is responsible for all plant sample collection, analysis, calibrations, Lab SOP's, recordkeeping, lab supplies and recommendations on process control changes. Operators and/or Laborers are responsible for sample collection, data collection and recording, daily inspections of the plant, process control changes, cleaning of tanks, basic maintenance and housekeeping around the plants and pumping stations.

Equipment

The Wastewater Department equipment for the two plants and four pumping stations include:

Goose Creek Plant – 2 solids removal machines, 8 clarifiers/drives, 7 aeration tanks, 40+ pumps/mixers, Chlorination system, soda ash system, Polymer system, aluminum system, 5 vehicles (1 with lift gate and crane for pumping stations), small backhoe, vacuum trailer, Electrical substation (dual feed), 1 Generator and 7 buildings.

Taylor Run - 2 solids removal machines, 4 clarifiers/drives, 21 RBC's, 2 digesters, 40+ pump/mixers, chlorination system, soda ash system, Polymer system, aluminum system, filtration system, 3 vehicles, vacuum trailer, generator (whole plant), and 9 buildings.

Pumping Stations – 4 locations with 2 pumps and 1 spare pump per station, control panels, emergency call-out boxes, 3 permanently mounted generators, 1 portable generator.

Each plant has its own maintenance shop in which the employees perform the majority of all mechanical, electrical, plumbing, excavating, welding, etc. repairs. Both plants laboratories are fully equipped state accredited by the PADEP, collecting, analyzing, and reporting over 25,000 samples each per year.

Operational Goals for 2026

- Continue to operate both WWTPs effectively, efficiently and within the parameters of the PADEP permits.
- Complete installation of Electrical Substation Replacement Project (GC) as equipment is delivered.
- Bid and construct phase one (1) of the Maple Alley pipe upgrade project (summer 2026).
- Continue safety and training sessions in the Department.
- Have two Laborers take PADEP Operators certification exams for licenses and promote one Operator to Operator Tech. at Taylor Run.
- Add two additional Lab Supervisors (in house) per PADEP Laboratory Accreditation program.

WW DEPARTMENT

OPERATING REVENUE

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
08	29600	08	Fund Balance	-	1,969,968	1,969,968	-	1,969,968	#DIV/0!
08	34100	08	Interest Income	121,818	90,000	(31,818)	70,000	20,000	29%
08	34332	08	Sewer Revenue- CCH/Sartomer	145,839	200,000	54,161	160,000	40,000	25%
08	35701	08	Grant Revenue	225,000	900,000	675,000	-	900,000	#DIV/0!
08	36401	08	Sewer Revenue- Tap In Fees	-	25,000	25,000	-	25,000	#DIV/0!
08	37811	08	Sewer Revenue- Residential/Commercial	5,581,837	5,317,006	(264,831)	5,301,421	15,585	0%
08	36460	08	Outside Hauling Revenue	285,399	410,000	124,601	410,000	-	0%
TOTAL OPERATING REVENUE				6,359,893	8,911,974	2,552,081	5,941,421	2,970,553	50%

EXPENSE

SALARY EXPENSE

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
08	42913	08	Salary Expense- WW	1,093,333	1,170,596	77,263	1,114,621	55,975	5%
08	41018	08	Salary Expense- O/T	11,483	20,000	8,517	32,000	(12,000)	-38%
08	48400	08	WC Insurance Expense	161,352	75,818	(85,534)	161,352	(85,534)	-53%
08	48700	08	Insurance Expense- Medical	429,338	436,026	6,688	406,034	29,992	7%
08	48330	08	NU Defined Contribution Expense	24,210	27,652	3,442	24,376	3,276	13%
08	48110	08	FICA Expense	84,518	91,081	6,562	87,716	3,365	4%
TOTAL SALARY EXPENSE				1,804,234	1,821,172	16,938	1,826,099	(4,927)	0%

OPERATING EXPENSES

FUND	G/L CODE	DEPT	Account Name	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
08	40121	08	Office Supplies Expense	5,997	7,000	1,003	6,000	1,000	17%
08	40940	08	Service Contracts Expense	13,072	11,500	(1,572)	11,880	(380)	-3%
08	42007	08	Engineering Fees	42,828	80,000	37,172	80,000	-	0%
08	42010	08	Uniform Expense	4,755	9,000	4,245	9,000	-	0%
08	42922	08	Lab Supplies Expense	33,278	50,000	16,722	50,000	-	0%
08	42925	08	Sewer Maintenance Inflow and Infiltration Program Expense	45,614	75,000	29,386	75,000	-	0%
08	42933	08	Sludge Removal Expense	809,032	980,000	170,968	960,000	20,000	2%
08	43031	08	Fuel Expense	6,514	10,000	3,486	10,000	-	0%
08	40931	08	Utilities Expense	385,778	405,400	19,622	343,518	61,882	18%
08	45691	08	Utilities Expense- Pump Stations	22,448	30,600	8,152	22,866	7,734	34%
08	45705	08	Equipment Expense- Pumping Stations	21,700	30,000	8,300	30,000	-	0%
08	45702	08	Heating Oil Expense	58,054	43,000	(15,054)	35,000	8,000	23%
08	45708	08	Grit Removal Expense	13,286	42,550	29,264	12,000	30,550	255%
08	45724	08	Pump Station Repairs Expense	203	8,000	7,797	8,000	-	0%
08	45728	08	Alum Sulfate Expense	139,723	360,000	220,277	270,000	90,000	33%
08	45730	08	Chlorine Expense	12,002	13,000	998	13,000	-	0%
08	45736	08	Liquid Bio Expense	2,129	3,000	871	2,000	1,000	50%
08	45738	08	Equipment Expense- Pumping Stations	60,783	70,000	9,217	70,000	-	0%
08	45740	08	Polymer Expense	9,394	10,000	606	25,000	(15,000)	-60%

WW DEPARTMENT

08	45744	08	Soda Ash Expense	56,158	60,000	3,842	70,000	(10,000)	-14%
08	45748	08	Sodium Bi Expense	3,074	6,000	2,926	6,000	-	0%
08	45750	08	Sulphur Di Expense	3,750	5,000	1,250	6,000	(1,000)	-17%
08	45751	08	State Application Fees	12,032	13,000	968	13,000	-	0%
08	45778	08	Lab Professional Fees	22,567	34,000	11,433	32,000	2,000	6%
08	45794	08	Aqua Sewer Billing Expense	-	-	-	132,000	(132,000)	-100%
08	45822	08	Plant Repairs	80,705	120,000	39,295	120,000	-	0%
08	45826	08	Generator Maintenance Expense	-	6,000	6,000	7,000	(1,000)	-14%
08	45828	08	HVAC Maintenance Expense	-	10,000	10,000	13,000	(3,000)	-23%
08	45830	08	Instrumentation Expense	3,034	7,500	4,466	5,000	2,500	50%
08	45774	08	Training Expense	4,901	10,000	5,099	10,000	-	0%
08	47115	08	Emergency Contingency Expense	20,000	30,000	10,000	30,000	-	0%
08	48620	08	Liab/Cas/Auto Insurance Expense	39,797	112,704	72,907	39,797	72,907	183%
TOTAL OPERATING EXPENSE				1,932,608	2,652,254	719,646	2,517,061	135,193	5%

CAPITAL EXPENSE

FUND	G/L CODE	DEPT	Account Name	2025 Projected Actuals	2026 Budget	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
08	43013	08	Capital Expense	394,080	3,776,000	3,381,920	918,153	2,857,847	311%
TOTAL CAPITAL EXPENSE				394,080	3,776,000	3,381,920	918,153	2,857,847	311%

TRANSFERS OUT

FUND	G/L CODE	DEPT	Account Name	2025 Projected Actuals	2026 Budget	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
08	49201	08	Trf GF	600,000	600,000	-	600,000	-	0%
08	49265	08	Trf Pension-NU MMO	80,108	62,548	(17,560)	80,108	(17,560)	-22%
TOTAL TRANSFERS OUT				680,108	662,548	(17,560)	680,108	(17,560)	-3%

TOTAL EXPENSE

4,811,030	8,911,974	4,100,944	5,941,421	2,970,553	50%
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out of balance by:

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Parking Department

The employees of the parking department are responsible for the management of public parking within the Borough. This includes on-street metered parking, residential permit parking, and off-street parking in surface lots and two parking garages. Parking department staff coordinate the planning and maintenance of infrastructure used to manage parking and provide for enforcement of Borough and PA State parking regulations. A small portion of enforcement activity is carried out by the West Chester Police Department, mainly during overnight hours. The parking department employs people in the following positions.

Title	2018	2019	2020	2021	2022	2023	2024	2025	2026
Director	1	1	1	1	1	1	1	1	1
Parking Enforcement Manager - FT	1	1	1	1	1	0	0	0	0
Assistant Director	0	0	0	0	0	0	0	0	1
Assistant to Director	0	0	0	0	0	0	1	1	0
Administrative Assistant/Communications- PT	0	0	0	0	0	0	0	0	1
Parking Service Clerk - FT	3	3	3	3	3	3	2	2	2
Parking Enforcement Officer – FT	6	6	6	6	6	6	6	6	5
Parking Enforcement Officer – PT	1	1	1	1	1	2	1	1	1
TOTAL	12	12	12	12	12	12	11	11	11

Functions

The director reports to the Borough Manager and is tasked with managing policy, capital planning, customer service, and day-to-day operations. There are numerous active contracts with vendors for payment and enforcement technology systems that are reviewed and bid on recurring cycles. The department manages leasing for three ground-floor commercial spaces at the Bicentennial-High Street garage as well long-term leasing of spaces located in surface lots and the garages, mostly with Chester County. Day-to-day management of the two parking garages is outsourced to a parking management firm. The department maintains over 30 single space meters and 47 multi space meters. The director coordinates frequently with the departments of Building and Housing, Finance, Police, Public Works, and the Manager’s office. Parking service clerks interact daily with the public answering questions about permitting, special requests for parking, and appeals for violations. The department works closely with two district courts and enforcement officers appear regularly at hearings to provide testimony on behalf of the Borough.

Equipment

Parking equipment includes a fleet of 3 vehicles used by the officers and a pickup truck with a lift-gate for meter revenue collection. The most frequently used pieces of equipment are seven mobile handheld enforcement units and integrated printers used to issue violations. The units are powered by off-the-shelf cell phones, and the enforcement software runs on a cloud-based data management system that provides real-time updates of officer activity and payment options. The system includes robust reporting functions that allow managers to understand who, where, when, and in what quantities violations are issued. The system has been integrated with the district court and PennDOT to provide owner information and seamless issuance to citation in the event of non-payment. The department purchased a license plate reader (LPR) in 2024 that is affixed to a vehicle and improves ticketing frequency and route areas by automating the review process for license plates in all designated areas.

Financial Issues

The parking department generates more revenue than its operating and debt expenses. The department budgets a transfer to the Borough's General Fund to subsidize other activity. In 2025, the Borough budgeted a transfer of \$2,132,100 to the General Fund which is a 3% increase over 2024. The parking department will focus on customer service and communication enhancements in 2026.

Operational Goals for 2026

- Create clear enforcement standards for day shift and night shift.
- Focus on customer service and positive interactions on behalf of the parking department.
- Improve safety and training opportunities for all department staff.
- Update residential parking permit program using a more comprehensive and cohesive approach, based on residents' feedback, to prepare for future land development and to create clarity for visitors.
- Continue to meet monthly with all department staff to surface issues and solutions.
- Improve in person and virtual customer experiences as well as self-service functions via web-based applications.

- Continue to implement recommendations of the 2018 parking study including changes to the residential parking permit system to prioritize parking supply for borough residents and property owners.

PARKING DEPARTMENT

OPERATING REVENUE

FUND	G/L CODE	DEPT	Account	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
			Name	Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
09	29600	09	Fund Balance	110,999	-	(110,999)	110,999	(110,999)	-100%
09	33114	09	Parking Ticket Revenue	1,346,446	1,200,000	(146,446)	1,161,456	38,544	3%
09	33112	09	Ordinance Violations	150,779	150,000	(779)	146,000	4,000	3%
09	33110	09	Server Fee Revenue-Constables	45,617	45,600	(17)	50,000	(4,400)	-9%
09	34100	09	Interest Income	41,902	35,000	(6,902)	50,000	(15,000)	-30%
09	36321	09	Parking Meter Revenue	1,873,034	2,028,000	154,966	1,950,000	78,000	4%
09	36311	09	Parking Permit Revenue	275,099	200,000	(75,099)	145,000	55,000	38%
09	36324	09	Parking Garage Revenue-Net	2,205,695	2,000,000	(205,695)	2,500,000	(500,000)	-20%
09	36325	09	Parking Garage Leased Space Revenue	122,485	122,000	(485)	90,530	31,470	35%
09	38900	09	Solar/EV Charging Revenue	14,136	14,000	(136)	8,500	5,500	65%
TOTAL OPERATING REVENUE				6,186,192	5,794,600	(391,592)	6,212,485	(417,885)	-7%

EXPENSE

SALARY EXPENSE

FUND	G/L CODE	DEPT	Account	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
			Name	Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
09	44512	09	Salary Expense- Parking	585,048	692,248	107,200	690,730	1,518	0%
09	44518	09	Salary Expense- O/T	18,734	30,000	11,266	30,000	-	0%
09	48400	09	WC Insurance Expense	22,755	8,189	(14,566)	22,755	(14,566)	-64%
09	48700	90	Insurance Expense- Medical	176,143	167,655	(8,488)	159,691	7,964	5%
09	48330	09	NU Defined Contribution Expense	11,461	12,853	1,392	13,884	(1,031)	-7%
09	48110	09	FICA Expense	46,189	55,252	9,063	55,136	116	0%
TOTAL SALARY EXPENSE				860,330	966,197	105,866	972,196	(5,999)	-1%

OPERATING EXPENSE

FUND	G/L CODE	DEPT	Account	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
			Name	Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
09	40121	09	Office Supplies Expene	9,413	7,000	(2,413)	6,000	1,000	17%
09	40122	09	Postage Expense	26,257	20,000	(6,257)	14,000	6,000	43%
09	40124	09	Lease Payments	14,358	4,779	(9,579)	9,558	(4,779)	-50%
09	40133	09	Admin Expense	450	3,000	2,550	3,000	-	0%
09	40139	09	Bank Fees	311,591	310,000	(1,591)	250,000	60,000	24%
09	40400	09	Legal Expense	14	10,000	9,986	20,000	(10,000)	-50%
09	40616	09	Server Fee Expense-Constables	42,653	60,000	17,347	50,000	10,000	20%
09	40931	09	Utilities Expense	53,035	55,553	2,518	75,231	(19,678)	-26%

PARKING DEPARTMENT

09	42007	09	Professional Fees	5,690	60,000	54,310	40,000	20,000	50%
09	42010	09	Uniform Expense	4,508	4,000	(508)	4,000	-	0%
09	43031	09	Fuel Expense	1,825	1,800	(25)	2,000	(200)	-10%
09	43832	09	EV Charging Expense	3,720	4,000	280	4,000	-	0%
09	44518	09	WC BID Allocation Expense	100,000	100,000	-	100,000	-	0%
09	44521	09	Enforcement Software Expense	24,613	42,000	17,387	42,000	-	0%
09	44525	09	Parking Meter Maintenance Expense	3,913	20,000	16,087	20,000	-	0%
09	44545	09	Parking Garage Maintenance Expense	186,455	230,000	43,545	145,000	85,000	59%
09	44549	09	Parking Garage Management Expense	-	-	-	536,000	(536,000)	-100%
09	44922	09	Armored Car Service Expense	8,112	8,200	88	6,000	2,200	37%
09	45758	09	Parking Meter Software Expense	175,663	154,000	(21,663)	138,000	16,000	12%
09	45760	09	Off Site Storage Expense	1,900	-	(1,900)	275	(275)	-100%
09	45774	09	Training Expense	15,000	18,000	3,000	18,000	-	0%
09	48620	09	Liab/Cas/Auto Insurance Expense	74,324	62,313	(12,011)	74,324	(12,011)	-16%
09	47110	09	Principal Payments	525,000	550,000	25,000	525,000	25,000	5%
09	47291	09	Int Expense- 2011 Chestnut	21,123	20,873	(251)	21,123	(251)	-1%
09	47296	09	Int Expense- 2016 2010 Refund	339,108	330,708	(8,401)	339,108	(8,401)	-2%
09	47299	09	Int Expense- 2013 Bicentennial	20,906	14,375	(6,531)	20,906	(6,531)	-31%
TOTAL OPERATING EXPENSE				1,969,631	2,090,600	120,969	2,463,525	(372,925)	-15%

CAPITAL EXPENSE

FUND	G/L CODE	DEPT	Account Name	2025 Projected Actuals	2026 Budget	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
09	43013	09	Capital Expense	291,717	466,807	175,090	576,000	(109,193)	-19%
TOTAL CAPITAL EXPENSE				291,717	466,807	175,090	576,000	(109,193)	-19%

TRANSFERS OUT

FUND	G/L CODE	DEPT	Account Name	2025 Projected Actuals	2026 Budget	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
09	49201	09	Trf to GF	2,060,000	2,217,384	157,384	2,132,100	85,284	4%
09	49265	09	Trf to Pension-NU MMO	59,913	53,613	(6,300)	68,664	(15,051)	-22%
TOTAL TRANSFERS				2,119,913	2,270,997	151,084	2,200,764	70,233	3%

TOTAL EXPENSE

5,241,591	5,794,600	553,009	6,212,485	(417,885)	-7%
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out of balance by:

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CAPITAL FUND-GF

OPERATING REVENUE

FUND	G/L CODE	DEPT	Account Name	2026 Budget	2025 Budget	Variance	Inc/Dec over P/Y
10	29600	10	Rec in Lieu Cash Reserve	95,000	95,000	-	0%
10	29600	10	Cash Reserve-Gay Street	318,596	-	318,596	#DIV/0!
10	29600	10	Cash Reserve- Hoopes Park	58,000	-	58,000	
10	35500	10	Grant Revenue- Body Cameras	125,000	125,000	-	0%
10	35500	10	Grant Revenue- Hoopes Park	-	277,300	(277,300)	-100%
10	35500	10	Grant Revenue- Chester County Gay Street	677,798	677,798	-	0%
10	35500	10	Grant Revenue- Chester County Gay Street II	425,000	-	425,000	#DIV/0!
10	35500	10	Grant Revenue- VPP Rec Plan	-	38,000	(38,000)	-100%
10	35500	10	Grant Revenue- Bus shelter	12,500	12,500	-	0%
10	29600	10	Grant Revenue- ARPA West Chester Borough	328,606	262,000	66,606	25%
10	35500	10	Grant Revenue- PADEP Recycle Truck	-	200,000	(200,000)	-100%
10	35410	10	Trf from GF	691,914	581,235	110,679	19%
TOTAL OPERATING REVENUE				2,732,414	2,268,833	463,581	20%

CAPITAL EXPENSE

FUND	G/L CODE	DEPT	Account Name	2026 Budget	2025 Budget	Variance	Inc/Dec over P/Y
10	43013	10	Capital Expense-Police	240,000	242,081	(2,081)	-0.008596
10	43013	10	Capital Expense-Rec	153,000	500,935	(347,935)	-0.694571
10	43013	10	Capital Expense-IT	62,414	50,817	11,597	0.2282156
10	43013	90	Capital Expense- Admin	115,000	-	115,000	#DIV/0!
10	43013	10	Capital Expense-PW	2,162,000	1,475,000	687,000	0.4657627
TOTAL CAPITAL EXPENSE				2,732,414	2,268,833	463,581	20%

out of balance by: -

2026 Capital Projects by Department:

Dept	Project Description	Total Budget	Grant/Cash Reserve	Net Capital Expense
Police	Body Cams/Mobile Video Recoding Systems	145,000	125,000	20,000
Police	Vehicle Upfitting (4 vehicles)	95,000	-	95,000
	Total	240,000	125,000	115,000
Admin	Accounting Software Upgrade	115,000	-	115,000
	Total	115,000	-	115,000
IT	Workstations	20,000	-	20,000
IT	Cameras	15,000	-	15,000
IT	Council Chamber Audio	12,414	-	12,414
IT	Servers	15,000	-	15,000
	Total	62,414	-	62,414
Public Works	Gay Street-Phase I	1,844,000	1,750,000	94,000
Public Works	Gay Street Intersection Repair	135,000	-	135,000
Public Works	South High Street Streetscape	75,000	-	75,000
Public Works	Borough Hall HVAC	73,000	-	73,000
Public Works	Bus Shelter	25,000	12,500	12,500
Public Works	Big Belly replacements	10,000	-	10,000
	Total	2,162,000	1,762,500	399,500
Recreation	JOG Splashpad Phase 1	118,000	110,000	8,000
Recreation	JOG Splashpad Phase 2	15,000	15,000	-
Recreation	Hoopes Park Rennovations	20,000	20,000	-
	Total	153,000	145,000	8,000
WasteWater	Goose Creek Electrical Substaion- 2025	1,000,000	1,000,000	-

Dept	Project Description	Total Budget	Grant/Cash Reserve	Net Capital Expense
WasteWater	Goose Creek Electrical Substaion- 2026	1,200,000	900,000	300,000
WasteWater	Goose Creek Sludge Dewatering System	200,000	200,000	-
WasteWater	Goose Creek Digester Gate	30,000		30,000
WasteWater	College Ave Pump Station Pump backup	52,000	-	52,000
WasteWater	New St Pump Staion Pump backup	32,000	-	32,000
WasteWater	Taylor Run- replace driveway	150,000	-	150,000
WasteWater	Technology upgadres to both plants	20,000	-	20,000
WasteWater	Capacity Upgrade-Maple Alley-2025	1,092,000	1,092,000	-
	Total	3,776,000	3,192,000	584,000
Parking	Chestnut Garage Solar Inverter	65,000	-	65,000
Parking	Camera Upgrades for garages	84,000	-	84,000
Parking	Wayfinding signage	20,000	-	20,000
Parking	Elevator upgrades	197,807	-	197,807
Parking	Lot paving	100,000		100,000
	Total	466,807	-	466,807
Stream Protection	Brick sewer relining	400,000	-	400,000
Stream Protection	Taylor Run Restoration	350,000	225,000	125,000
	Total	750,000	225,000	525,000

GF Capital Expense (Admin/PW/Police/Rec)

Grant/Cash	2,032,500	Cap Exp	2,732,414
Trf from GF	699,914		
Total Revenue	2,732,414	Total Expense	2,732,414

LIQUID FUELS

REVENUE

Fund	G/L Code	Dept	Account Name	2025		2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected	Actuals	Budget	Variance	Budget	Variance	Inc/Dec
15	34100	15	Interest Income	-		1,200	1,200	2,500	(1,300)	-52%
15	36735	15	Liquid Fuels Revenue	428,077		412,306	(15,771)	419,499	(7,193)	-2%
TOTAL REVENUE				428,077		413,506	(14,571)	421,999	(8,493)	-2%

EXPENSES

OPERATING EXPENSES

Fund	G/L Code	Dept	Account Name	2025		2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
				Projected	Actuals	Budget	Variance	Budget	Variance	Inc/Dec
15	43200	15	Winter Maintenance	3,395		50,000	46,605	50,000	-	0%
15	43331	15	Traffic Light Maintenance	62,108		46,300	(15,808)	46,300	-	0%
15	43333	15	Traffic Control Devices	9,318		10,000	682	10,000	-	0%
15	43800	15	Road Maintenance	-		-	-	15,699	(15,699)	-100%
15	49515	15	Road Paving Project	275,000		307,206	32,206	300,000	7,206	2%
TOTAL OPERATING EXPENSES				349,821		413,506	63,685	421,999	(8,493)	-2%

out of balance by: -

STREAM PROTECTION

OPERATING REVENUE

FUND	G/L CODE	Dept	Account Name	2025 Projected	2026 Actuals	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
16	34100	16	Interest Income	35,271	40,000	4,729	25,000	15,000	60%
16	35500	16	Grant Revenue	750,000	225,000	(525,000)	750,000	(525,000)	-70%
16	38015	16	Stream Protection Revenue	1,245,000	1,200,000	(45,000)	1,100,000	100,000	9%
TOTAL OPERATING REVENUE				2,030,271	1,465,000	(565,271)	1,875,000	(410,000)	-22%

TRANSFERS IN

FUND	G/L CODE	Dept	Account Name	2025 Projected	2026 Actuals	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
16	39216	16	Trf from GF	60,695	52,105	(8,590)	60,695	(8,590)	-14%
TOTAL TRANSFERS IN				60,695	52,105	(8,590)	60,695	(8,590)	-14%

TOTAL REVENUE

2,090,966	1,517,105	(573,861)	1,935,695	(418,590)	-22%
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EXPENSE

OPERATING EXPENSE

Fund	G/L Code	Dept	Account Name	2025 Projected	2026 Actuals	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
16	40133	16	Admin Expense	45,025	37,000	(8,025)	38,000	(1,000)	-3%
16	42007	16	Professional Fees	40,045	93,000	52,955	95,500	(2,500)	-3%
16	45540	16	Tree Planting	25,000	25,000	-	25,000	-	0%
16	40410	16	Legal	15,000	75,000	60,000	75,000	-	0%
16	43620	16	Stormwater Maintenance	220,000	274,290	54,290	244,563	29,727	12%
TOTAL OPERATING EXPENSE				345,070	504,290	159,220	478,063	26,227	5%

CAPITAL EXPENSE

Fund	G/L Code	Dept	Account Name	2025 Projected	2026 Actuals	Proj vs. Budget Variance	2025 Budget	YoY Budget Variance	YoY Budget Inc/Dec
16	43013	16	Capital Expense	366,892	750,000	383,108	1,215,000	(465,000)	-38%
TOTAL CAPITAL EXPENSE				366,892	750,000	383,108	1,215,000	(465,000)	-38%

TRANSFERS OUT

Account	2025	2026	Proj vs. Budget	2025	YoY Budget	YoY Budget
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STREAM PROTECTION

Fund	G/L Code	Dept	Name	Projected Actuals	Budget	Variance	Budget	Variance	Inc/Dec
16	49201	16	Trf to GF	242,632	262,815	20,183	242,632	20,183	8%
TOTAL TRANSFERS OUT				242,632	262,815	20,183	242,632	20,183	8%
TOTAL EXPENSE				954,594	1,517,105	562,511	1,935,695	(418,590)	-22%

out of balance by:

-



BOROUGH OF WEST CHESTER

2026 CAPITAL IMPROVEMENT PLAN

NOVEMBER 19, 2025

2026 Capital Projects - \$8.03M

Police

BodyCams & Mobile Video Recording Systems	\$	145,000
Patrol Vehicle Upfitting	\$	95,000

Information Technology

Scheduled Workstation Replacement	\$	20,000
Borough Council Chambers Audio	\$	12,414
Servers	\$	15,000
Cameras - Borough Hall, Public Works, Wastewater	\$	15,000

Public Works

Gay Street Closure - Phase I	\$	1,844,000
Intersection Repair - High & Gay Street	\$	135,000
South High Street Streetscape - Design & Bid	\$	75,000
Borough Hall HVAC Replacement	\$	73,000
Bus Shelter	\$	25,000
Big Belly Replacement	\$	10,000

Parks & Recreation

John O. Green - Phase I	\$	118,000
John O. Green - Phase II Design	\$	15,000
Hoopes Park Playground - Design	\$	20,000

Parking

Lot Paving & Improvements	\$	100,000
Elevator Upgrades	\$	197,807
Chestnut Garage Solar Inverter	\$	65,000
Wayfinding Signage	\$	20,000
Camera Upgrades for Garages	\$	84,000

Wastewater

Goose Creek - Electrical Substation - Phase II	\$	1,000,000
Goose Creek - Electrical Substation - Phase II	\$	1,200,000
GC Sludge Dewatering System - Phase I	\$	200,000
College Ave Pump Station Pump Backup	\$	52,000
New Street Pump Station Pump Backup	\$	32,000
Taylor Run - Driveway	\$	150,000
Technology Upgrades	\$	20,000
Maple Alley Capacity Upgrade - Phase I	\$	1,092,000

Stream Protection Fee

Brick/CMP/VCP Sewer Relining	\$	400,000
Taylor Run Stream Restoration	\$	350,000

Liquid Fuels

Annual Paving Project	\$	307,206
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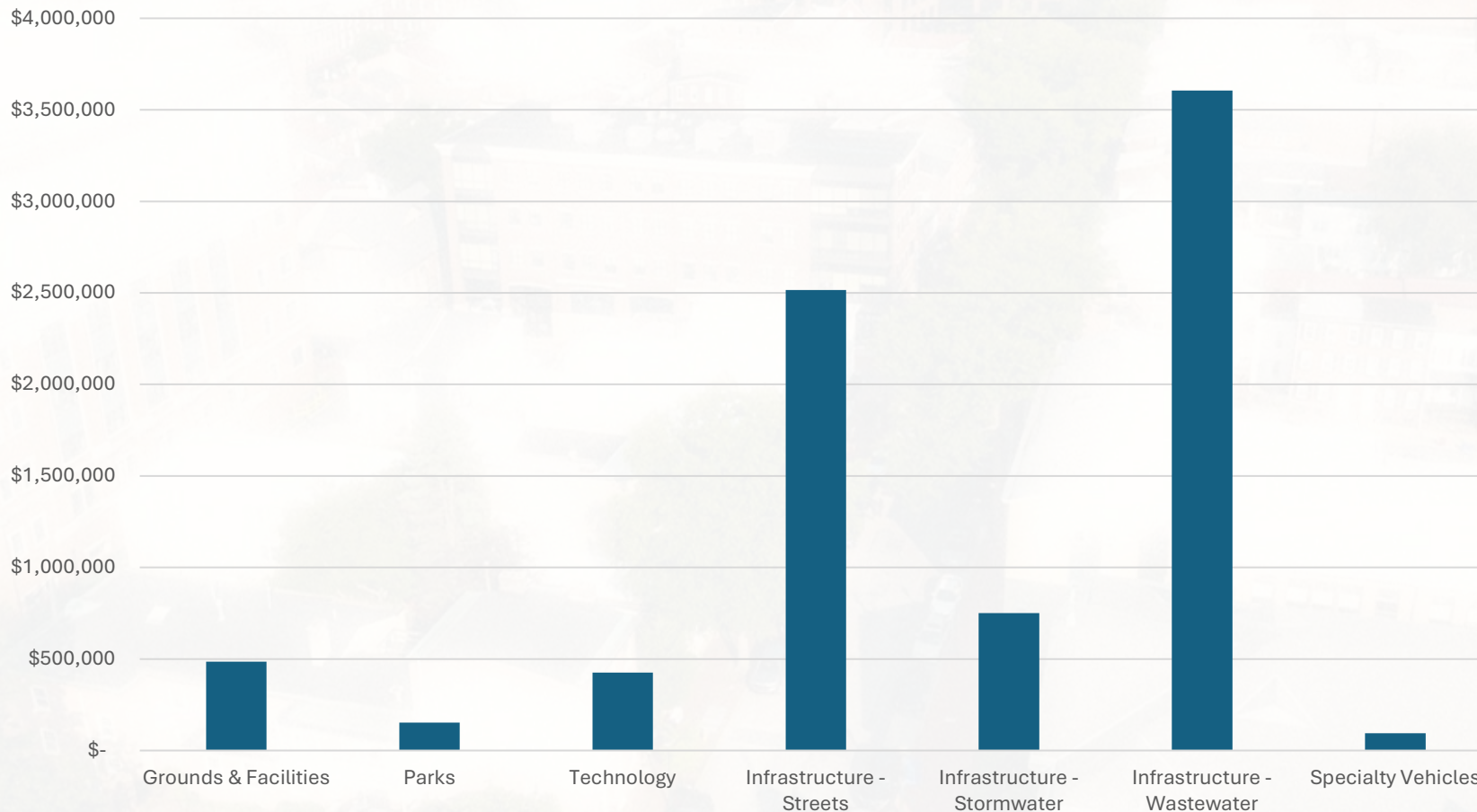
Administration

Accounting Software Upgrade - Implementation	\$	115,000
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2026 Capital Projects - \$8.03M

2026 Capital Spending by Category



Police

Patrol Vehicle Upfitting \$95,000

Upfitting of three new patrol vehicles, to be leased from Enterprise in 2025, including emergency equipment, technology, and vehicle striping.

Body Worn Cameras & Mobile Video Recorders \$145,000

Replacement of all the department's body worn cameras and vehicle-mounted mobile video recorders, over a 5-year period, commencing in FY 2025. Costs are offset by \$165,000 in grant funding acquired in 2024.



Information Technology

Workstation Replacements \$20,000

Scheduled, routine replacement of staff computers/workstation technology, throughout all departments.

Borough Council Chambers Audio Upgrades \$12,414

Upgrade microphone technology to improve audio quality, and to improve public meeting recording and livestreaming experience. COSTARs quote.

Borough Council Technology Upgrades \$15,000

5-year lease costs for HP Virtual Servers. Currently in year three of lease.

Cameras \$15,000

Updated and additional cameras for Administration, Public Works, and Wastewater sites. COSTARs quote.



Public Works

Gay Street Closure – Phase I **\$1,844,00**

Sliding, crash-proof bollards and sidewalk fixed bollards at Gay Street and Matlack, High, and Darlington Streets. \$1.1M in grant funding secured in 2023 and 2025.

Intersection Repair – Gay & High Street **\$135,000**

Replace paver intersection with stamped concrete.

South High Street – Design & Bid **\$75,000**

Professional services for streetscape project. Award bid in Fall 2026.

Borough Hall HVAC Replacement **\$73,000**

Replace old, problematic HVAC unit at Borough Hall, which serves the 24/7 area of the Police department.

Bus Shelter Installation **\$25,000**

Procurement and installation of a bus shelter at High & Linden Streets. \$12,500 in grant funding secured in 2024.

Big Belly Replacement **\$10,000**

Scheduled, routine replacement of solar-powered compacting trash and recycling receptacles in public locations.



Parks & Recreation

John O. Green Memorial Park Improvements – Phase I \$118,000

Replace poured-in-place rubber splashpad surface with brushed concrete, to alleviate ongoing maintenance issues with existing material.

John O. Green Memorial Park Improvements – Phase II \$15,000

Design and bid Phase II improvements. Award bid in Fall 2026.

Hoopes Park Playground – Year 1 \$20,000

Conceptual design, scoping, and grant work for relocation and upgrade of the playground at Hoopes Park. The project is expected to be completed in 2027, pending timeline for securing grant funding.



Parking

Lot & Paving Improvements \$100,000

Repave and improve surface lots and adjacent grounds, to improve safety and aesthetics of these Borough-owned amenities.

Elevator Upgrades \$197,807

Necessary repairs/upgrades to aging elevators.

Chestnut Street Solar Inverter \$65,000

Replace existing inverter on solar PV system.

Wayfinding Signage \$20,000

Additional wayfinding signage to help visitors navigate to Borough lots & garages.

Camera Upgrades \$84,000

Updated and additional cameras for parking garages.



Wastewater

Goose Creek Electrical Substation – \$2,200,000

Procurement and installation of aging substation. \$600,000 grant funding secured 2023.

Sludge Dewatering System – Year 1 \$200,000

Design & bid installation of sludge dewatering system at Goose Creek plant. Award bid Fall 2026

Taylor Run – Driveway \$150,000

Mill and pave driveway at Taylor Run WWTP

Taylor Run – Digester Sluice Gate \$30,000

Manufacture and install new sluice gate. COSTARs quote.

Backup Pump Replacement \$84,000

Purchase backup pumps for College Ave. and New Street pump stations.

Technology Upgrades \$20,000

Upgrade technology at both treatment plants

Maple Alley Conveyance Upgrade \$1,092,000

Phase I of multi-phase project to expand conveyance capacity in Goose Creek “sewershed”.
\$750,000 grant funding secured in 2024.



Stream Protection Fee

Capital Storm Sewer Relining \$400,000

Relining of dilapidated brick, clay, and corrugated metal storm sewer pipes and inlets in the Borough's MS4. \$150,000 grant funding secured in 2025.

Taylor Run Stream Restoration \$350,000

Completion and project close-out for stream restoration project breaking ground in 2025. \$650,000 in grant funding secured in 2023-2024.



Liquid Fuels

Road Paving Project \$307,206

Annual repaving of approximately 1.5 miles of Borough streets and alleys, according to routine conditions assessment conducted by the Public Works department.

Liquid Fuels funding is allocated annually to the Borough of West Chester based on the linear footage of eligible roads, and is sourced from taxes paid by all at the gasoline pump.



Administration

Accounting Software – Implementation \$115,000

Replace three siloed accounting software platforms with an integrated solution. New product will streamline all aspects of accounting, including purchasing, contract management, AP, AR, resident/property-owner bill-pay (e.g. taxes, sewer, SPF, other fees), billing, budgeting, reporting, etc.

Once implemented, annual software fees are expected to decrease, providing a ~10% return on investment for the implementation of new software package.

An RFP for the software was issued in 2025.





BOROUGH OF WEST CHESTER 2026 CAPITAL IMPROVEMENT PLAN