

**WEST PIKELAND
TOWNSHIP**

**CHESTER COUNTY,
PENNSYLVANIA**

2008 BUDGET

**2008 PROPOSED
EXPENDITURES
FOR
GENERAL FUND,
STATE FUND**

GENERAL GOVERNMENT ADMINISTRATION

ACCOUNT NUMBERS 400 TO 409

The General Government Administration covers the cost of the legislative and administrative functions of the Township. The mission of the Township government is to provide an efficient and cost effective frame work from which the Township can provide the necessary services that provide for the health, safety and general welfare of the residents and business establishments of the Township.

The legislative function and establishment of administrative policies are the responsibility of the elected five-member Board of Supervisors. It is the responsibility of the Township manager and staff to enforce the Township ordinances and to carry out the administrative policies established by the governing body.

The Township's current administrative staff consists of the full-time Township Manager, Township Secretary/Administrative Assistant, and office assistant and two part-time staff consisting of an office assistant and bookkeeper.

Appointed at the organization meeting at the beginning of each year are the Township engineer, solicitor, building official/zoning officer and fire marshal, all serving in part-time capacities. The engineer and solicitor are professional firms serving as-needed and are paid an hourly rate as determined prior to the appointment. The certified building official/zoning officer serves as-needed and is also paid an hourly rate. The Township also contracts with an electrical reviewer/inspector to provide these services under Codes.

400 GENERAL GOVERNMENT

ACCOUNT DESCRIPTION

This account covers the compensation and expenditures of the Board of Supervisors, attendance of seminars, workshops and conventions related to their elected position. Also included are other expenditures related to the general municipal government operations and general office supplies, material and equipment.

Since the residents of West Pikeland elected a Government Study Commission in 2006, a line item was included to cover expenditures. The GSC decision allows 9 months of study (completed in August 2007) and 9 months to draft a Home Rule Charter. The Township is responsible for funding this commission. Funds are provided in the 2008 budget to cover any costs associated with researching and drafting the charter, correspondence and advertisements, public meetings, etc.

This year an expansion to the existing phone system is required. Currently, the Township uses two phone lines and one fax line to serve the public and would require an expansion to the system in 2008. This will allow better coverage of calls on a daily basis, as well as permit outgoing calls without a wait.

The Township will expand the newsletter to four issues per year. Production and postage costs have been estimated based on 2007 actual expenses. Funds are provided in 2008 for three new supervisors to attend training sessions.

400.00 0	GENERAL GOVERNMENT	2006 Actual	2007 Actual	2008 Budget
400.110	Supervisors Compensation	\$2,812.50	\$6,093.75	\$9,375.00
400.161	Supervisors FICA	342.82	466.15	\$720
400.210	Office Supplies		7240.61	\$4,000
400.215	Photo Copies		2,680.23	\$2,500
400.416	Document Imaging		31,999.65	\$9,000
400.217	Ordinance Codification		6,475.00	\$13,000
400.316	Government Study Commission		6,479.83	\$5,000
400.317	HARB			\$1,500
400.318	Historic Commission			\$1,500
400.321	Telephone	6,606.75	6,712.20	\$7,500
400.330	Mileage Reimbursement	167.81	513.49	\$500
400.341	Advertisements	8,300.24	5,453.44	\$5,000
400.350	General liability insurance	48,152.33	26,651.45	\$30,000
400.351	Real & Personal Property		8,724.62	\$10,000
400.353	Errors & omission Insurance		16,898.46	\$20,000
400.380	Safety Deposit rental	10.00	0	\$0
400.390	Miscellaneous Exp.	99.75	2,278.75	\$500
400.420	Memberships, Dues, Conventions	9,358.69	4,273.89	\$7,500
400.430	Community Events		5,817.46	\$0
400.460	Supv. Training Seminars		505.89	\$1,500
400.470	Internet, website & e-mail		3,184.98	\$3,500
400.480	Newsletter Printing & Postage	1,698.40	4,711.04	\$ 7,500
400.490	Service Charge		609.72	\$500
	General Government Total	\$77,549.29	\$ 147,770.61	\$140,595

401 MANAGER

ACCOUNT DESCRIPTION

The manager serves as the chief executive officer (CEO) of the township. As the CEO the manager has the final responsibility for all departments and employees of the township government. The manager is responsible to assure compliance of all contracts entered into by the township and to assure that the township government is operated in the most effective and efficient manner. The Manager acts as a liaison among the Board of Supervisors, solicitor, engineer and other consultants and contractors, other Township boards, committees and commissions, Chester County and the Commonwealth of Pennsylvania.

This account covers the manager's salary, benefits and the cost of seminars, workshops and conventions attended. The Township has a policy that all employees attend at least two job related seminars and/or workshops per year.

The Township provides employee benefits; major medical, vision and dental insurance, life insurance and health & accident coverage through a group program. Starting in 2007 all full-time non-uniform employees with three or more years of service with the Township are provided with a Deferred Compensation Program. The Township contributes 7% of the employee's wages and the employee may make additional contributions up to the limit set by the IRS.

401.000	TOWNSHIP MANAGER	2006 Actual	2007 Actual	2008 Budget
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401.120	Salary	\$37,024.04	\$63,623.57	\$74,880
401.150	Insurance Benefits	2,006.86	8,716.48	\$10,160
401.160	Retirement	0	0	\$0
401.161	FICA	7,570.74	4,965.22	\$5,728
401.331	Mileage Reimbursement	0	48.50	\$ 100
401.354	Workers Compensation	0	246.52	\$ 500
401.390	Miscellaneous	0	121.60	\$ 500
401.420	Memberships, Dues	0	404.02	\$ 500
400.460	Training, Meetings, Convention	235.36	-125.00	\$ 500
	Total Township Manager	46,837.00	78,000.91	\$92,868

402 FINANCIAL ADMINISTRATION

ACCOUNT DESCRIPTION

The costs covered under this account include; compensation for the Office Assistant/Bookkeeper, the annual audit, postage for bill paying, legal financial notices and the treasurer's bond. In 2006 the Township established the position of Office Assistant/Bookkeeper to maintain the financial records and to assist the Township Secretary. Currently, this is a part-time position.

The Second Class Township Code requires that prior to March 1st of each year an audit, for the prior year, of the Township's financial books and records shall be completed. The Township engages a CPA firm to prepare the annual audit. The CPA firm is selected from competitive proposals solicited by the Township.

The Code also requires that the Township Treasurer be bonded with a surety company for the faithful performance of the duties of the office. The Board of Supervisors establishes the amount of this bond that should equal to the largest amount of money that is under the control of the treasurer at any one time.

PROJECTION - There are no major changes proposed in this area in 2008.

402.000	FINANCIAL ADMINISTRATION	2006 Actual	2007 Actual	2008 Budget
402.140	Bookkeepers Compensation	0	14,815.38	\$ 15,000
402.161	FICA		1,144.39	\$ 1,100
402.210	Office supplies	0	354.99	0
402.311	CPA Compensation	3,900.00	4,500.00	\$5,000
402.325	Postage	0	348.59	0
402.341	Advertisements	0	0	\$0
402.390	Miscellaneous	740.53	0	\$0
402.354	Worker's Compensation	0	100.00	\$ 300
402.460	Training, Meetings, Conferences	0	419.64	\$ 500
	Total Financial Administration	4,640.53	21,682.99	\$21,900

403 TAX COLLECTION

ACCOUNT DESCRIPTION

This account covers the cost for the collection of all township taxes. The Township has a contract with Berkheimer Associates for the collection of the earned income,

real estate and fire hydrant taxes. Berkheimer mails out the real estate tax bills in the first quarter of each year to the owners of all non-exempt properties in the township. Any taxes not paid by the end of the year are forward to Chester County for liens and collection.

The fire hydrant tax is paid by all property owners served by the Aqua Pennsylvania Water Company hydrants.

The earned income tax is paid by all residents of the township that has an earned income, and any non-resident that works in the township and lives in a municipality that does not have an earned income tax. In most cases this tax is withheld by the employer and paid directly to Berkheimer. The tax payer must file with Berkheimer an annual earned income tax form by April 15th. This tax is divided evenly between the township and the Downingtown Area School District.

Berkheimer charges the township \$2.25 for each real estate tax mailed out, \$1.50 for each fire tax bill and for the earned income tax, 1.9% of the amount collected.

PROJECTION

A major change to this account was determined on the 2007 ballot referendum which passed an Open Space Tax increase of a quarter of a mill (0.025%) in 2008. Approximately \$550,000 is anticipated to be generated each year to fund purchase of open space.

403.000	TAX COLLECTION	2006 Actual	2007 Actual	2008 Budget
403.316	Real Estate Tax Commission	26,348.57	4,447.18	\$5,000
403.317	Earned Income Tax Commission		25,317.70	\$24,000
403.318	Fire Hydrant Tax Commission		690.00	\$800
403.319	Open Space Tax Commission			\$6,000
403.390	Miscellaneous		0	\$0
	Total Tax Collection	\$26,348.57	\$30,454.88	\$ 35,800

404 LEGAL SERVICES

ACCOUNT DESCRIPTION

This account covers the cost of the legal services provided by the Township solicitor and any special legal counsel that may be needed, including: sewer, personnel, etc. The alternate solicitor is used when the Township solicitor may have a conflict of interest. Expenditures related to zoning hearing applications and planning issues related issues are not included under this account. The Township solicitor typically does not attend all regular meeting of the Board of Supervisors. The solicitor provides legal advice to the Board and Manager when requested to do so and also prepares and/or reviews all contracts, agreements and ordinances involving the Township.

PROJECTION

There are no major changes proposed for this account. It is anticipated that additional legal costs in 2008 would be caused by major land development issues.

404.000	LEGAL SERVICES	2006 Actual	2007 Actual	2008 Budget
404.314	Township Solicitor Compensation	\$38,149.56	\$39,347.81	\$ 30,000
404.316	Alternate Solicitor Compensation	418.50	16,327.12	\$ 20,000
404.390	Miscellaneous	26,653.86	5.00	\$ 500
	Total Legal Services	\$65,221.92	\$ 55,679.93	\$ 50,500

405 TOWNSHIP SECRETARY

ACCOUNT DESCRIPTION

This account provides funds to cover expenditures related to the employment of a full-time Township Secretary. Under the Second Class Township Code the secretary is responsible for the minutes of any public meeting of the Board of Supervisors and to maintain and protect all townships records. In West Pikeland the Township the Secretary also serves as the administrative assistant to the Manager and as office manager. In addition, this account includes wages for the two existing part-time office assistant positions.

PROJECTION

The budget for 2008 proposes an additional full-time administrative assistant.

405.000	SECRETARY	2006 Actual	2007 Actual	2008 Budget
405.130	Secretary Wages	\$101,734.52	\$ 53,144.02	\$ 52,520
405.140	Office Administrative Assistant		12,815.00	\$60,000
405.150	Insurance Benefits	6,879.72	13,778.04	\$ 12,000
405.160	Retirement			\$3,600
405.161	FICA	15,589.81	5,077.33	\$ 4,000
405.210	Office Supplies	7,234.23	2,580.43	0
405.210	computers	10,125.61	0	0
405.220	Equipment	741.16	2,472.25	0
405.230	Photo copies	1,153.78	0	0
405.360	Treasury Administration	4,150.54	1,844.64	1,500
405.420	Dues & Memberships	306.99	350.00	150
405.325	Postage	2,803.26	1,868.34	0
405.331	Mileage Reimbursement	172.60	703.19	300
405.354	Workers Compensation		200.00	250
405.460	Training, Meetings & Conferences	1,814.88	1,276.06	1,500
	Total Secretary	\$152,707.10	\$96,109.30	\$ 135,820

407 DATA PROCESSING

ACCOUNT DESCRIPTION

This account covers the cost of the township's computers and software as needed in the operation of the government.

PROJECTION

Equipment purchases in 2008 are proposed to be only necessary replacement of existing equipment.

407.000	DATA PROCESSING	2006 Actual	2007 Actual	2008 Budget
407.210	Office Supplies		\$ 675.25	\$ 0
407.211	Software Licenses		1,500.00	\$1,500
407.374	Equipment Maintenance		1,006.23	\$1,500
407.750	Equipment Purchases		4,780.13	\$3,500
	Total Data Processing		7,961.61	\$6,500

408 ENGINEERING

ACCOUNT DESCRIPTION

This account includes the cost of general engineering services for the Township. Engineering costs are also included under Planning & Zoning, Code Enforcement and Public Works Accounts. The engineer serves as a technical advisor to Township officials and is appointed annually by the Board of Supervisors.

PROJECTION

The Act 537 is the sanitary sewage plan presently being up-graded. This work started in 2006 and will be submitted to Pennsylvania DEP in late 2007 or early 2008. Work to finalize the plan subsequent to the DEP comment period will occur in 2008. It is anticipated that construction could begin as early as 2009.

Traffic engineering covers the cost of reviewing traffic plans for any proposed developments and for any necessary studies for up-grading or installing traffic signals. The Township plans to replace street signs in 2008.

The GIS/Geo Plan program is used by the township for recording properties within the township and will be expanded to include census data.

The Township Engineer and Alternate Engineering items are for general engineering services. The alternate is used if the Township Engineer would have a conflict because of working for a proposed developer in another municipality.

Funds are included in this account to continue the engineering and permitting process for the replacement of the bridge on Horseshoe Trail over Pickering Creek north of Rt. 113. The township received additional engineering funds in 2007 for this project which was provided by a DCED grant. Construction should begin in 2009.

408.000	ENGINEERING SERVICES	2006 Actual	2007 Actual	2008 Budget
408.001	Act 537 Engineering	12,886.26	\$19,508.33	\$35,000
408.002	Traffic Engineering			\$4,000

08.003	GIS Engineering		877.50	\$ 2,000
408.004	Township Engineer	6,444.75	40,844.17	\$ 26,000
408.005	Alternate Twp. Engineer	140.00	445.16	\$ 0
408.006	Engineering Planning Consultant			\$ 15,000
	Total Engineering Services	19,471.01	\$61,675.16	\$ 82,000

409 TOWNSHIP BUILDINGS

ACCOUNT DESCRIPTION

This account covers the expenditures related to the administrative buildings operated by the township. Costs of operation and repairs to buildings in Pine Creek Park and the theatre portion of the Culture Center are listed under the Culture & Recreation Account and costs for operating the Police Station are listed under the Police Services account. If, and or when, the township has a road maintenance building and/or salt storage building, these costs will be listed under Public Works.

PROJECTION

It is proposed that the building at 1208 Kimberton Road will be sold in late 2007 or early 2008 at a public auction. In addition, municipal parking lot costs will carry over into 2008.

The capital improvement funds provided include the new roof and exterior painting at the administrative and barn portions of the building. In addition, funds from the sale of the former municipal building will be either earmarked for construction of a salt storage facility or to pay down the existing debt.

409.000	TOWNSHIP BUILDINGS	2006 Actual	2007 Actual	2008 Budget
409.230	Heating Oil 1208	15,838.07	211.50	\$ 0
409.2302	Heating Oil Culture Center		10,914.37	\$ 10,000
409.2372	Building Supplies		875.71	\$ 500
409.3511	Property Insurance 1208		0	\$ 0
409.3512	Property Insurance Culture Center		0	\$ 0
409.3611	Electricity 1208	15,637.25	688.35	\$ 0
409.3612	Electricity Culture Center		9,525.03	\$ 15,000
409.3642	Sewer Charges Culture Center		410.02	\$ 500
409.3651	Solid Waste 1208	2,750.05	0	\$ 0
409.3652	Solid Waste Culture Center		1,640.26	\$ 1,600
409.3661	Water Supply 1208		0	\$ 0
409.3662	Water Supply Culture Center		25.66	\$ 1,000
409.3711	Grounds Maintenance 1208	2,284.09	0	\$ 0
409.3712	Grounds Maintenance Culture Center		22.68	\$ 500
409.3731	Building Maintenance 1208	0	0	\$ 0
409.3732	Building Maintenance Culture Center		6,497.20	\$ 5,000
409.4522	Contracted Janitorial Service	2,500.00	846.00	\$1,500
409.7002	Building Improvements Culture Center	11,5930.93	25,559.52	\$ 20,000
409.7003	Culture Center Parking Lot		361,155.35	\$ 100,000
	Total Township Buildings	154,940.39	418,371.65	\$ 155,600

PUBLIC SAFETY

ACCOUNTS 410 TO 419

The accounts in this section cover the cost of public safety services provided by the Township. Included are fire protection of persons and property, ambulance service, safety inspection of public structures, land development management through planning and zoning, and emergency management. These services are provided by agreements with neighboring municipalities, and citizen volunteer organizations, such as the Township Planning Commission and Zoning Hearing Board.

410 POLICE SERVICES

ACCOUNT DESCRIPTION

This section of the budget was submitted by the chief of police.

PROJECTION

The salaries in this budget are based on the West Pikeland Police Officer's Association new contract adopted in 2007. The present contract expires on December 31, 2011.

The township is responsible for the purchase and cleaning of the police uniforms. The township has a contract with the Chester County SPCA to serve as the township's animal control officer.

A new police vehicle will be purchased in 2008 through the State Piggyback Program. Money targeted in the 2007 budget will roll over into 2008 for this purchase. Funds also are being set aside in 2008 for half the cost of a new vehicle to be purchased in 2009.

Since the Police Station on Art School Road is connected to the same fuel oil tank and electric service, the station is charged 20% of the cost for these services.

410.000	POLICE PROTECTION	2006 Actual	2007 Actual	2008 Budget
410.120	Office supplies	274.65	2,225.02	\$ 1,700
410.130	Officers Salaries	248,351.15	302,324.70	\$ 285,838
410.131	Overtime, holiday reimbursable details	Incl. above	Incl. above	\$ 25,000
410.140	Clerical wages	0	6,300.00	\$ 8,200
410.153	Police Liability Insurance	4,752.02	13,765.56	\$ 15,000
410.156	Health Insurance	35,305.72	36,732.46	\$ 48,000
410.157	Medical Reimbursement	0	210.00	\$ 1,400
410.160	Police Pension	20,923.23	27,572.21	\$ 41,500
410.161	FICA	19,026.79	23,491.59	\$ 25,000
410.180	Animal Control	140.00	1,234.00	\$ 1,820
410.191	Uniforms	4,620.18	4,748.03	\$ 6,000
410.192	College Reimbursement	0	0	\$ 6,000
410.220	Police Equipment	8,508.26	3,795.38	\$ 6,000
410.230	Building Electric	0	435.68	\$ 1,000
401.231	Vehicle Fuel	12,605.36	13,655.34	\$ 20,000

410.240	Educational Expenses	1,484.49	3,002.86	\$ 2,000
410.270	Firearms Replacement & Up-grade	499.85	0	\$ 3,000
410.310	Medical & Professional Services	2,021.80	1,869.25	\$ 2,500
410.320	Communications	1,878.07	1,715.68	\$ 2,000
410.340	Public Relations	1,056.43	1,600.00	\$ 1,500
410.350	Equipment Repairs	1,506.52	1,641.21	\$ 2,000
410.354	Workers Compensation	16,975.00	12,848.99	\$ 22,400
410.361	Police Building Fuel Oil	0	1,133.67	\$ 2,000
410.362	Police Building Sewer			\$500
410.363	Police Building Water			\$500
410.373	Police Building Maintenance	27,228.97	2,343.57	\$ 3,500
410.460	Conferences & Meetings	816.84	518.89	\$ 1,500
410.510	Computer Software	8,364.71	3,775.14	\$ 6,000
410.530	Vehicle Repair	13,662.30	10,333.80	\$ 7,000
410.540	Speedometer Calibrations	454.25	899.00	\$ 500
410.900	Vehicle Purchase	203.00	0	0
410.990	Miscellaneous	956.43	301.98	\$ 500
	Total Police Protection	431,087.90	478,474.29	\$ 549,858

411 FIRE PROTECTION

ACCOUNT DESCRIPTION

The Fire Marshal is appointed annually by Board of Supervisors and is compensated for his services as needed.

Fire protection service is provided to the township by both the Lionville and Kimberton Volunteer Fire Companies. The township provides an annual contribution to each of these companies. The township also pays a portion of the cost of Workers Compensation Insurance based on the assessed valuation of property in the covered area.

A quarterly rental charge is paid to Aqua Pennsylvania Water Company (PSWC) for the fire hydrants within the area of the Township that they serve. Currently there are 39 fire hydrants located in the township.

The Township passes on to the two Fireman Relief Associations the funds that are received from the State from the Foreign Fire Insurance Fund.

The Uwchlan and West End Ambulance Companies provide service to the residents of West Pikeland. The Township provides an annual contribution for this service and maintains a capital equipment fund to help with the purchase of new equipment. In 2007 the Township contributed 12% of the cost of a new piece of equipment in the amount of \$72,000.

411.000	FIRE PROTECTION	2006 Actual	2007 Actual	2008 Budget
411.310	Fire Marshal Compensation	120.00	0	\$ 200
411.354	Fireman's Workers Compensation	2,847.36	2,845.06	\$ 4,000
411.450	Fire Hydrant Contract	0	8,424.00	\$ 8,500
411.541	Fireman's Relief Contribution	0		\$ 45,000
411.542	Fire Service Contribution	40,890.00	1,342.50	\$ 30,000

	Total Fire Protection	43,857.36	12,611.56	\$ 87,700
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412.000	AMBULANCE SERVICE	2006 Actual	As of 12/12/07	2008 Budget
412.540	Contribution & Equipt. Reserve	9,000.00	0	\$ 18,000
	Total Ambulance Service	9,000.00	0	\$ 18,000

413 PROTECTIVE INSPECTIONS/CODES

ACCOUNT DESCRIPTION

This account includes the cost of the appointed building official's fees, material and supplies for the enforcement of the Township's building code. The building official is an outside consultant responsible for reviewing plans and applications, issuing permits and inspecting all construction in the township.

Since the same individual serves as building official and zoning officer, the compensation of the building official includes that of the zoning officer.

Also included in this account are funds for the Township Solicitor and Engineer's assistance to the Building Official for enforcement of the codes, as well as clerical wages and supplies. Note also that the clerical wages in 2007 were for a part-time clerk and in 2008 the position will be full-time.

PROJECTION

There appears to be a continued increase in additions and renovations for existing dwellings in the township. However, there is minimal new home construction.

413.000	CODE ENFORCEMENT	2006 Actual	2007 Actual	2008 Budget
413.140	Clerical Wages		13,972.98	\$ 30,300
413.150	Insurance Benefits			\$4,000
413.161	Clerical FICA		1,068.93	\$ 2,300
413.200	Supplies	2,767.64	661.01	0
413.310	Officers Compensation	27,564.43	31,049.50	\$ 25,000
413.313	Engineering Services		390.00	\$ 1,000
413.314	Legal Services			\$ 1,000
413.420	Dues, Memberships	100.00	100.00	\$ 200
413.460	Meetings, Conferences		118.60	\$ 200
	Total Code Enforcement	30,432.07	47,361.02	\$ 60,000

414 PLANNING & ZONING

ACCOUNT DESCRIPTION

Under the Pennsylvania Municipalities Planning Code (MPC) the Township may adopt a comprehensive plan, along with subdivision, land development and zoning regulations in order to effectively manage the growth within the Township. West Pikeland has adopted all of these regulations. The MPC also permits the appointment of a Planning Commission to serve as an advisory body on land development issues. West Pikeland has a seven member Planning Commission

that meets monthly to review subdivision and land development applications, consider amendments to the zoning and land development ordinances, and in general prepare the Township to address future land development.

There is also a three member Zoning Hearing Board that serves as the local judicial body on questions related to the zoning ordinance. While the Zoning Hearing Board has scheduled a regular monthly meeting date they only meet when a zoning hearing application is received. The Zoning Hearing Board has a separate solicitor to serve as their legal advisor. Transcripts of zoning hearings must be prepared by a court reporter.

Other items included in this account are office supplies for the two bodies, professional planning consultant to advise the Planning Commission along with funds for the Township Solicitor who serves as legal advisor for the Commission.

PROJECTION

It is anticipated that in 2008 the Planning Commission will be busy with land development reviews of several properties along Rt. 401. The Zoning Hearing Board's activity may also increase as many of the remaining lots in the township have zoning issues which may require hearings before the Zoning Hearing Board.

Funds are provided under "Long Range Plans" to up-date the Comprehensive Plan. The Subdivision Ordinance originally adopted in 1974 with many amendments adopted over past thirty plus years also will be updated in 2008. This requires the engagement of an outside firm or the Township Engineer to assist with this up-date.

414.000	PLANNING & ZONING	2006 Actual	2007 Actual	2008 Budget
414.100	Long-range planning	15,147.12	0	\$ 25,000
414.120	Planning Commission Compensation	5,625.00	4800.00	\$ 6,300
414.130	ZHB Compensation		0	\$ 0
414.161	FICA		379.22	\$ 500
414.310	P.C. Legal Services	6,614.85	0	\$ 1,000
414.313	ZHB Solicitor		5,660.21	\$ 6,000
414.316	Court Reporter	789.50	787.50	\$ 1,000
414.317	Planning Consultant		533.26	\$ 1,000
414.318	Projects, Programs & Studies		267.10	\$ 500.00
414.320	Misc hearing expenses	265.62		0
414.340	Legal Notices		1,614.84	\$ 1,200
414.342	Printing	515.82	151.19	\$ 500
414.460	Training, Dues & Conferences		140.00	\$ 500
	Total Planning & Zoning	28,957.91	14,333.32	\$ 43,500

415 EMERGENCY MANAGEMENT

ACCOUNT DESCRIPTION

The Township's emergency management functions under the direction of the Emergency Management Coordinator. In 2003 the Emergency Operation Plan (EOP) was up-dated by the Township. This plan establishes procedures to be followed in case of an emergency. The type of emergencies covered in the plan include Limerick Power Plant, highway or railroad accidents involving a number of injured persons or hazardous or toxic material, a major fire causing the displacement of residents and weather related such as flood or high winds.

PROJECTION

The Emergency Operation Plan must be up-dated since it now 5 years old.

415.000	EMERGENCY MANAGEMENT	2006 Actual	2007 Actual	2008 Budget
415.200	Supplies & Miscellaneous	312.84	97.50	\$ 1,000
415.210	Reimbursable EM expenses			0
415.321	Telephone			250
415.460	Training, Dues & Conferences			\$ 250
	Total Emergency Management	312.84	97.50	\$ 1,500

426.000 RECYCLING

The Township receives funds from the County based on tonnage of recycled materials collected in the municipality.

426.000	RECYCLING	2006 Actual	2007 Actual	2008 Budget
426.100	Community Recycling		425.83	0
	Total Recycling		425.83	0

430 PUBLIC WORKS – GENERAL SERVICES

ACCOUNT DESCRIPTION

The Township's mission under this account is to provide a safe Township street and road system for the traveling public and to protect the Township's investment in this system through proper and cost effective maintenance and upgrading. The Township is responsible for the maintenance of 26+ miles of roads in the Township.

This account includes the road master's compensation, cost of vehicle purchase, maintenance, insurance and operation for all public works equipment. This year, the Roadmaster wage is split with the Hwy Maintenance repair account and the public works wages are split among three accounts including, public works, highway maintenance and parks.

PROJECTION

Since the road master is a member of the Board of Supervisors, the Board of Auditors is responsible for establishing his compensation.

This account includes maintenance for all equipment used for public works, i.e., roads, parks and municipal ground maintenance

This is the fourth year of a five year lease-purchase of the backhoe. The annual lump sum payment of \$13,600 is included for 2008.

430.000	PUBLIC WORKS -Gen Services	2006 Actual	2007 Actual	2008 Budget
430.122	Road Master Compensation		24,987.65	\$ 20,000
430.123	Public Works Salary	78,831.95	14,619.99	\$ 11,000
430.150	Insurance Benefits		3,003.71	\$ 2,000
430.160	Retirement		0	\$ 0
430.161	FICA	16,010.79	3,031.03	\$ 3,000
430.220	General Miscellaneous Supplies	445.09	1,308.45	\$ 2,000
430.231	Vehicle Fuel - gasoline	6,440.46	4,914.73	\$ 7,500
430.251	Vehicle Parts		7,834.72	\$ 8,000
430.313	Engineering Services		1,471.00	\$ 2,000
430.326	Radio Equipment Purch. & Maint.		50.00	\$0
430.330	mileage		55.78	\$0
430.351	Vehicle Insurance		0	\$0
430.354	Workers Compensation		2,893.49	\$4,500
430.374	Vehicle & Equipt. Maintenance	2,670.35	11,303.95	\$ 10,000
430.384	Equipment Lease		13,521.58	\$ 13,600
430.460	Training, Meetings & Conferences	355.04	825.10	\$ 500
430.740	Vehicle & Equipt. Purchases		477.57	\$2,000
	Total Public Works Gen'l Services	104,753.68	90,298.75	\$ 86,100

431 WINTER SNOW & ICE MAINTENANCE

ACCOUNT DESCRIPTION

The part-time road crew is responsible for the winter road maintenance which includes snow plowing and de-icing. Funds must be provided for labor and material purchase. The township must investigate the location of an environmentally safe location for the storage of the winter maintenance material.

PROJECTION

This is one area of the budget which is difficult to estimate because there are many factors over which the township has no control. It has been found that averaging the winter maintenance costs for the past five years is as good as any other projection.

No funds are included in this expenditure budget for a storage facility. It is recommended that funds generated by the sale of 1208 Kimberton Road be placed in a capital fund and earmarked for this facility. Another option is to contract with a

third party for plowing; however, a salt storage site located in the Township would still be needed.

432.000	Highways Snow & Ice Removal	2006 Actual	2007 Actual	2008 Budget
432.140	Part-time Employees Compensation		12,175.21	\$ 15,000
432.161	FICA		971.64	\$ 1,200
432.221	Calcium Chloride	5,558.42	0	\$ 500
432.245	Sodium Chloride		5,625.22	\$ 10,000
432.246	Anti-Skid material		0	\$ 1,000
432.450	Contracted Services		50.00	\$ 3,000
432.000	Snow and Ice removal - other		472.45	\$ 1,000
	Total Snow & Ice Removal	5,558.42	19,294.52	\$ 31,700

433 TRAFFIC SIGNS, SIGNALS & MARKINGS

ACCOUNT DESCRIPTION

This account provides funds for the maintenance and operation of the Township's signalized intersection at Rt. 401/Rt. 113 and the flashing school light on Rt. 113. While these signals are located on State highways, in Pennsylvania municipalities are responsible for the installation and maintenance of all traffic signals.

Traffic and street name signs are also covered by this account.

PROJECTION

Maintenance service for the traffic signals is provided by a contract with a private contractor. Regulations have up-graded the material that must be used for all 'STOP' signs. The township will start a program in 2008 to systematically up-grade these signs over a two year period.

A program begun in 2007 will continue to up-grade the street name signs at intersections along Rt. 401 and Rt. 113 with six inch letters. This will improve the visibility of these signs where traffic travels at a higher rate of speed.

433.000	TRAFFIC SIGNS & SIGNALS	2006 Actual	2007 Actual	2008 Budget
433.215	Signs Purchase & Installation	2,199.65	4,442.37	\$ 7,500
433.313	Engineering Services		6,140.00	\$ 0
433.351	Traffic Signal Insurance			\$ 500
433.361	Signal Electricity	1,467.83	1,533.09	\$ 2,000
433.452	Signal Service Contract	7,029.28	2,135.00	\$ 2,500
437.000	Equipment repair and maint.	8,276.62		
	Total Traffic Signs & Signals	18,973.38	14,250.46	\$ 12,500

438-439 STREET MAINTENANCE & REPAIRS

ACCOUNT DESCRIPTION

The major function of street maintenance is preventive maintenance. Annually the streets are surveyed and areas showing a sign of weakness are marked for repair and/or replacement. Following this procedure prevents the formation of major pot holes during the spring season. Road maintenance work in West Pikeland is performed by the two-person crew with specialized work performed by private contractors.

PROJECTION

In 2008 emergency patching, road bank mowing and shoulder and pipe cleaning will be conducted.

Under the Contracted Services account \$15,000 is included to continue the tree trimming along township roads and other road repair. While the tree-trimming project was not popular in 2006, it must be noted that along the streets that were trimmed in 2006 minimal damage during the wind storms during June and July of that year occurred. This work will again be contracted out to a private entity.

Included in the \$50,000 noted below for 2008 is pavement preservation.

438.000	HIGHWAY MAINT. & REPAIRS	2006 Actual	2007 Actual	2008 Budget
438.140	Part-time Employees wages	143.76	18,107.71	\$ 31,000
438.161	FICA	550.46	1,385.28	\$ 2,400
438.245	Materials	573.49	352.70	\$ 5,000
438.249	Miscellaneous Supplies	27.52	62.65	\$ 500
438.313	Engineering Services	5,294.20	3,682.85	\$0
438.341	Public Notices		0	\$0
438.354	Workers Compensation		1,000.00	\$ 1,500
438.450	Contracted Services	706,641.56	23,716.97	\$ 50,000
438.452	Contracted Micro-Surface		0	\$ 0
438.453	Newcomen Road cul-de-sac		0	\$ 15,000
438.000	Highway maint - other	1,499.35		\$0
439.300	Construction and rebuilding	16,582.50		\$0
	Total Highway Maintenance	714,730.34	48,308.16	\$ 105,400

450 CULTURE & RECREATION

ACCOUNT DESCRIPTION

Recreation and cultural services are provided to the residents of the Township through varied means.

Recreation services are provided by programs organized by the Downingtown Area Recreation Consortium (DARC). The membership in DARC consists of all of the municipalities in the Downingtown Area School District. One representative from each of the member municipalities and the school district serve as directors of the Consortium. DARC organizes programs and playgrounds for all residents of the school district by using facilities of the municipalities and the district. Active youth

sports programs are available to township residents primarily via the Lionville Youth Association.

Other services are available through contributions the Township makes to quasi-public organizations, i.e., Yellow Springs Library, Historical Yellow Springs, Binky Lee Preserve and the Mill at Anselma.

The West Pikeland Park & Recreation Board oversees the operation of Pine Creek Park, the township's main active park area. Other areas included under this account are walking trails through the township and Pickering Grove, along with other open space areas owned by the township

PROJECTION

The Downingtown Area Recreation Consortium (DARC) preliminary budget proposes a township contribution between \$4,500 and \$5,000 towards their 2008 expenditures. Most of the DARC operating costs are covered by program participation fees.

Two line items are included for special events, one for events organized and operated by the Township Park & Rec Board and one to be used as township donations to special events organized and operated by township non-profit groups, when the event is open to all township residents.

Labor costs are included for any of the part-time public works employees that work in the park. The Ground Maintenance line item is proposed to be used on any of the 334 acres of parks and open space owned by the township. A total of \$20,000 has been added to the Capital Fund to be used in 2008 to build the additional soccer/lacrosse fields at Pine Creek Park. An additional \$5,000 has been added to Capital Fund towards the Cultural Center roof repair.

In addition, \$15,000 awarded in 2007 and to be received in 2008 from a DCNR grant will be used to develop the Windolph Knoll Park Master Plan. Funds also are provided for maintenance of the existing walking trails in the township. The annual contribution to the Yellow Springs Library also is included in this budget.

450.000	CULTURE - RECREATION	2006 Actual	2007 Actual	2008 Budget
451.540	Binky Lee Preserve contribution			\$ 0
451.560	Anselma Mill contribution			\$ 0
451.580	Historic Yellow Springs contribution	453.63		\$ 0
452.520	Arts Grant (Chester Springs Studio)	2640.00	1,320.00	\$ 0
452.541	LYA Contribution	0		\$ 500
452.542	DARC Contribution	4,800.00	4,800.00	\$ 5,000
452.543	Park & Rec Special Events	0	4,298.19	\$ 5,000
453.010	Promotions and Artists	0	30,760.24	\$ 0
454.122	Dir. Of Facilities Compensation	7195.55	7,680.75	\$ 7,500
454.140	Part-Time Labor Compensation	0	16,847.41	\$ 10,000
454.161	FICA	0	1,900.34	\$ 1,500
454.247	Park Operating Supplies	205.46	1,641.12	\$ 2,000
454.250	Repair and Maintenance Supplies	3,290.41		\$0
454.251	Pine Creek Park Bridge Repair - FEMA			\$8,600

454.260	Windolph Knoll Master Plan			\$15,000
454.351	Pine Creek Property Insurance	0		\$ 0
454.361	Electricity-Pine Ck. Park	812.77	601.69	\$ 750
454.364	Sanitary Sewage	1,853.14	1,903.86	\$ 2,000
454.365	Solid Waste Collection	0	520.90	\$ 750
454.371	Ground Maintenance		355.80	\$ 1,000
54.372	Tot Lot & Pavilion Maintenance		0	\$ 2,000
454.373	Building Maintenance		252.82	\$ 7,500
454.374	Repair of Ground Maint. Equipmt.	348.00	898.81	\$ 1,500
454.375	Driveway & Parking Lot Maint	47.40	0	\$ 4,000
454.376	Trail Maintenance		0	\$ 5,000
454.450	Contracted Maint. Service		0	\$ 2,500
454.600	Capital Improvements		0	\$0
454.670	Meta's Garden	58.90	0	\$ 250
456.540	Library Contributions	24,000.00	24,000.00	\$24,000
459.540	Community Events Contributions	10,436.54	1,926.15	\$ 5,000
459.600	Cultural Ctr & Theatre Renovations		23,937.61	0
459.460	Park Board Seminars		120.00	\$ 500
	Total Culture - Recreation	56,141.80	124,078.54	\$111,850

470 DEBT SERVICE

ACCOUNT DESCRIPTION

The township obtained a \$400,000 bank demand payment note to help with the cost of the Culture Center purchase and the major 2005 road improvement program.

PROJECTION

The 2008 budget provides for the required interest payments and another payment on the principal for the first month in 2008. It is anticipated that a portion of the funds (or about \$170,000) received from the sale of the former Township building in late 2007 will be earmarked in a capital account and be used in 2008 to pay off half of the outstanding debt.

470.000	DEBT SERVICE	2006 Actual	2007 Actual	2008 Budget
471.400	Debt Principal	11,272.84	100,000.00	\$10,000
472.400	Debt Interest	30,492.81	27,644.35	\$1,000
	Total Debt Service	41,765.65	127,644.35	\$11,000

480 MISCELLANEOUS EXPENDITURES

This account includes miscellaneous expenditures as well as engineering and legal fees accrued during the planning process which are then reimbursed by the developer/applicant. In addition, this account includes \$5,000 paid to the Downingtown School District for a School resource officer.

PROJECTION

In 2008 \$550,000 in anticipated Open Space purchases is added to this account.

480.000	MISCELLANEOUS	2006 Actual	2007 Actual	2008 Budget
486.000	Misc. Insurance			\$ 500
486.001	Misc. Expenses	25.00		\$ 500
486.003	School Resource Officer		5,000.00	\$ 5,000
486.004	Intergovernmental Expense	39,835.51	54,150.46	\$ 44,000
486.005	Reimbursable Engineering		23,933.50	\$ 16,500
486.006	Reimbursable Legal		8,982.76	\$ 750
486.007	Reimbursable Electric Permit Fee		3,905.00	\$750
486.008	Open Space Purchases			\$550,000
	Total Misc. Expenses	39,860.51	95,971.72	\$622,450

492.000	INTER FUND TRANSFER	2006 Actual	2007 Actual	2008 Budget
492.070	Fire capital Reserve		12,000.00	\$0

Total 2008 Operating Expenditures **\$2,463,141**

Capital Expenses

Equipment Purchases	\$7,500	new color copier
Vehicle Purchase	\$18,000	police vehicle and equipment
Vehicle & Equipment Purchase	\$8,500	new exmark mower
Capital Improvements	\$75,000	new fields and cult ctr roof
Misc Expenses Capital Reserve	\$320,000	Debt reduction and salt shed

Total 2008 Capital Expenditures **\$ 429,000**

TOTAL 2008 EXPENDITURES	\$2,892,141
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