

**WEST PIKELAND TOWNSHIP
2010 BUDGET MESSAGE
TOWNSHIP MANAGER**

The 2010 Budget has been prepared by Township Staff with input from various people in the organization including the Board of Supervisors, Boards and Commissions, Township Secretary, Township Treasurer, Chief of Police, Road Foreman, and Township Manager. The 2009 ending balance of \$21,537 is extremely low and might require a short term loan to meet the expenses of the Township in the first several months of 2010. The projected ending balance of 2010 is shown as being \$75,990.74

The Real Estate Tax is being increased from 0.125 mills to 0.500 mills and will produce a receipt of net income of approximately \$149,000 more per year. Considering there hasn't been a Tax increase in 30+ years this increase cannot be considered drastic when the average household has experienced increases in cable TV, telephone and electricity with rate increases that go above cost of living adjustments. Regardless, the Township needs to have a cash reserve in the case of emergency and continue to meet payroll and other contracted expenses. Here are some of the larger Expenses that are planned in 2010:

- Replace a police vehicle from an existing vehicle replacement fund.
- Contribute \$30,000 to the Kimberton and Lionville Fire Companies.
- Expend \$25,000 to complete the Township Comprehensive Plan.
- Expend \$25,000 to complete the Township Act 537 Study that will lead to Sewage Service for a limited area of the Township. The expense of constructing Sewage Service lines and treatment will be paid by the users of the system.
- \$10,000 for barn repair at Pine Creek Park.
- \$100,000 to weatherize the Township Building/Cultural Center with a new roof and thermal windows.
- Chester Springs Library will receive a \$21,600 contribution.
- \$11,000 for an emergency generator.
- \$233,000 for Road Department Expenses.
- Consideration to borrow significant money for additional Open Space purchase.
- \$1.2 mil is needed for Phase 1 road improvements. This might be borrowed with Debt Service to be paid from existing funds.

We continue to seek new technologies to help serve the Taxpayers of the Township and provide top notch service by keeping our Operating Expenses at a lower level. Please call me at your convenience if you have any questions or need assistance from the Township.

Stephen J. Ross

**Township Manager
West Pikeland Township**

V4

**West Pikeland Township
2010 Budget Summary Sheet**

	General Fund	Capital	Liquid Fuels	Open Space	Total Other Funds	Total Revenue
<i>2010</i>						
Beginning Projected Cash Balance	\$21,537	\$0	\$164,489	\$200,294	\$197,305	\$583,625
Revenue Summary						
Taxes	\$1,425,432		\$99,200	\$572,500		\$2,097,132
Licenses & Permits	\$53,400					\$53,400
Fines and Forfeits	\$54,000			\$3,000		\$57,000
Interest, Chgs for Services & Misc. Rev	\$172,700		\$1,000			\$173,700
Rents	\$49,900					\$49,900
Intergovernmental Revenues	\$185,603					\$185,603
<i>total</i>	\$1,941,035	\$0	\$100,200	\$575,500	\$0	\$2,616,735
<i>Revenues including cash balance</i>	\$1,962,572	\$0	\$264,689	\$775,794	\$197,305	\$3,200,360
 <i>Expenditure Summary</i>						
General Gov't	\$503,560	\$230,359				\$733,919
<i>Public Safety</i>	\$738,471					\$738,471
<i>Public Works</i>	\$177,697		\$233,000			\$410,697
<i>Other</i>	\$236,495			\$10,877		\$247,372
<i>Expenditures Total</i>	\$1,656,223	\$230,359	\$233,000	\$10,877	\$0	\$2,130,459
Difference (Ending Cash Balance 2010)	\$306,349	-\$230,359	\$31,689	\$764,917	\$197,305	\$1,069,901

Other Funds - consists of Township improvement Fund, Township Highway Improvement Fund, Capital Reserve Police, Capital Reserve Fire, and Street and Clover Fund

**WEST PIKELAND
TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA**

2010 BUDGET

**REVENUES
For General, Open Space
And Liquid Fuel Funds**

2010 PROPOSED OPERATING REVENUES for WEST PIKELAND TOWNSHIP

REAL ESTATE TAX

ACCOUNT NUMBERS: 301.100 and 301.400

ACCOUNT DESCRIPTION

The Real Estate taxes are authorized under Section 3205 of the Second Class Township Code. The Board of Supervisors may levy taxes upon real property within the Township made taxable by the Tax Duplicate prepared by the Chester County Tax Assessor's office. It is the responsibility of the County to provide the assessed valuation of the properties within the Township. In 1998 a new countywide re-assessment was completed. The assessed valuation is now based on 100% of the market value.

The Supervisors are limited to a maximum of 14 mills for road, bridge and general Township purposes. An additional 5 mills may be levied with approval of a petition by the County Court of quarter sessions.

For budgeting purposes the real estate taxes are credited to two (2) accounts, 301.100 for current year taxes and 301.400 for delinquent taxes collected by the County and submitted to the Township.

PROJECTION

The 2010 Real Estate Assessments are \$397,863,230 and \$93,070 on public utility properties.

The real estate tax is proposed to increase from **0.125** mills to **0.500** for 2010.

Interim taxes are not anticipated because there are minimal un-built, approved lots in the Township. Any developments approved in 2010 will more than likely not generate real estate taxes until 2011.

301.000	REAL PROPERTY TAXES	Actual 2008	Projected 2009	2010 Budget
301.100	Real Estate Current Year	43,814.89	49,500.00	198,932
301.400	Delinquent	1,168.84	1,500.00	1,500
301.000	Real Estate Taxes	44,983.73	51,000.00	200,432

ACT 511 TAXES

REAL ESTATE TRANSFER TAX

ACCOUNT NUMBER: 310.100

ACCOUNT DESCRIPTION

The Real Estate Transfer Tax is authorized under the Local Tax Enabling Act (Act 511). The tax is on all real estate sold within the Township. The amount of the tax is 1%

equally divided between the Township and the Downingtown Area School District. The tax is collected by the Chester County Recorder of Deeds office at the time that the transfer of ownership is recorded. The Recorder's office charges 2% of the taxes collected as a collector's commission. The funds are distributed to the Township on a monthly basis.

PROJECTION

The main source of transfer taxes in 2010 will be from the resale of houses within the Township since a minimum of new homes will be constructed.

EARNED INCOME TAXES

ACCOUNT NUMBERS: 310.100 and 310.210

ACCOUNT DESCRIPTION

The Earned Income Taxes are authorized under the Local Tax Enabling Act (Act 511). The municipality is permitted to enact a tax up to 1% of the earned income. If the local school district also adopts an earned income tax, one-half of the 1% goes to the municipality and one-half to the school district. West Pikeland Township and the Downingtown Area School District share in the earned income tax collected from residents of the Township, while the Township receives the full 1% of any person working in West Pikeland and living in a municipality which has not adopted an earned income tax. Berkheimer Associates are employed as collectors of the tax.

For budgeting purposes the earned income tax is credited to one account, 310.210.

PROJECTION

Due to minimal population growth anticipated in the Township for 2010, the amount of earned income taxes received will be below the 2009 level. Real Estate and EI Taxes collected in 2010 are proposed to be less than what was collected in 2009 due to the continued downturn in the economy.

310.000	Act 511 Taxes	Actual 2008	Projected 2009	2010 Budget
310.100	R.E. Transfer Tax	116,354.75	90,000.00	80,000
310.210	EIT - Current Yr.	1,310,556.34	1,145,000.00	1,145,000
	Total	1,426,911.09	1,235,000.00	1,225,000

LICENSES & PERMITS

ACCOUNT NUMBERS: 321.450, 321.600, 321.800, 322.820

ACCOUNT DESCRIPTION

The Township receives from the State Liquor Control Board \$200 for each liquor license within the Township.

In 2007 the Township enacted a regulation requiring the licensing of building, plumbing and electrical contractors working within the Township. This does not raise much revenue, but will allow the Township to track the holders of building permits and the work performed pursuant to that permit.

In 2006 the Township entered into a Cable Franchise Agreement with Verizon to permit the use of the Township right-of-ways for cable TV lines. Verizon joined Comcast in providing cable TV in West Pikeland. Under both agreements the Township receives a percentage of the cable revenue generated in the Township as a franchise fee. This fee is a portion of each customer's monthly bill.

Street Encroachment Permits are required for any openings made within the right-of-way of a Township street. This includes any public utility or a property owner that proposed to connect a driveway or new street to an existing Township street. If this type of work is proposed to a state maintained road, this permit must be obtained from PennDOT.

PROJECTION

Liquor Control Board fees should remain the same as in 2009.

The Board of Supervisors adopted Resolution No. 2007-01-08 which requires all Contractors to be licensed in West Pikeland Township. Licenses run from January 1 to December 31 each year and are renewable.

The Cable TV Franchise Fee will only increase as additional residential units are constructed in the Township. The fact that two companies are now providing this service will have minimal effect on Township revenues as few residents will obtain the service from both companies.

320.000	Licenses & Permits	Actual 2008	Projected 2009	2010 Budget
321.450	Liquor Control Board Fees	200.00	275.00	200
321.600	Contractors License	11,250.00	9,000.00	5,000
321.800	Cable TV Franchise	43,189.00	50,200.00	48,000
322.820	Street Encroachment Permit		324.00	200
	Total	54,639.00	59,799.00	53,400

FINES

ACCOUNT NUMBERS: 331.100, 331.110, 331.120, 331.130, 331.140, 331.150

ACCOUNT DESCRIPTION

Portions of the non-vehicle code fines assessed by the local district justice for violations that occur within West Pikeland are distributed to the Township monthly. Vehicle Code violation fines are distributed semi-annually, on June 30th and December 30th, from Harrisburg, to all municipalities based on the miles of municipal roads and population.

PROJECTION

Since the amount of fines received is based on the activity of the police departments, fines for 2010 are projected to increase with the increased traffic in the Township.

330.000	Fines & Forfeits	Actual 2008	Projected 2009	2010 Budget
331.100	Fines from DJ	40,852.23	33,000.00	40,000
331.110	Vehicle Code Fines from State	4,123.77	4,200.00	5,000
331.120	Fines - Local Ordinances	435.00	500.00	1,000
331.130	Court Restitution & Misc. Fines	11,854.46	9,000.00	8,000
331.140	Forfeitures			0
331.150	Police Details	4,770.28	4,000.00	0
	Total	62,035.74	50,700.00	54,000

INTEREST EARNED

ACCOUNT NUMBERS: 341.000 and 341.100

ACCOUNT DESCRIPTION

Section 708 of the Second Class Township Code requires all Township funds to be placed in a banking institution within the Commonwealth and that such funds must be insured by the Federal Deposit Insurance Corporation or other similar corporations of the Federal government. If funds in any account exceed the amount insured by the FDIC, the banking institution must pledge securities to protect the Township against any loss of funds. All West Pikeland Township funds are placed in interest bearing accounts or certificate of deposits with local banks; DNB First and Nova. Berkheimer Association makes direct deposit of taxes collected into DNB First accounts.

The Manual of Accounting and Related Financial Procedures for Pennsylvania Municipalities requires the Township to segregate funds into separate accounts. While the funds may be co-mingled into one bank account, financial records must be kept for each separate account.

341.000	Interest Earnings	Actual 2008	Projected 2009	2010 Budget
341.100	Interest - General Accounts	11,497.72	5,000.00	3,400
341.100	Interest - Special Funds	252.93	0.00	0
341.000	Interest Earnings - escrow & other	2,174.89	920.00	900
	Total	13,925.54	5,920.00	4,300

RENTS

ACCOUNT NUMBERS – 342.000

ACCOUNT DESCRIPTION

Rent received from each Township rented property is recorded separately in order for a clear record to be maintained for each property. Rent from Township land includes the properties rented for farming purposes. Rent for the Theatre and Meeting Room are required if the room is used by a non-governmental group or a non-profit that is not located in West Pikeland Township. We expect higher rent for the Theatre Facility in 2010 because of the on-going rental by a Church group throughout the year.

342.000	Rents	Actual 2008	Projected 2009	2010 Budget
342.100	Rent of Twp. Land	2,116.00	800.00	1,000
342.200	Rent of Pine Creek Pk	125.00	325.00	400
342.210	Rent from Palmer House	10,200.00	13,000.00	15,000
342.220	Rent from Gate House	10,200.00	10,200.00	12,000
342.230	Rent from Theatre Facility	5,953.44	9,000.00	13,000
342.240	Rent from Twp. Meeting Room	825.00	1,500.00	1,500
342.250	Rent from Miss Betty Day Camp	3,000.00	7,000.00	7,000
342.260	Donations	300.00	5,021.00	0
	Total	32,719.44	46,846.00	49,900

INTERGOVERNMENTAL REVENUES

ACCOUNT NUMBERS: 350.000

ACCOUNT DESCRIPTION

Intergovernmental revenues are received from various Federal, State and County programs.

Under the provisions of the Public Utility Realty Tax Act utility realty tax equivalent to municipal and school board tax are distributed by the State. The allocations are based on the Township's total tax receipts ratio to the receipts of all municipalities and the aggregate amount of realty taxes which would be imposed on utilities if they were not exempt of local taxes.

The Township receives an allocation from the State Foreign Fire Insurance Fund. The State collects a tax on fire insurance which is written by a company from outside of the State. The allocation is based on the Township's population and the market value of the real estate in the Township. This money can only be used for the benefit of the fireman's relief association which services the Township.

The first year that West Pikeland was eligible to participate in the State program for assistance towards the Police Pension Program was 2006. This should continue as long as the Township provides a Police Pension.

Also included under this account are special grants. An application must be made and granted for individual projects. Grants of this type are explained below.

PROJECTION

Special grants anticipated in 2010. None.

350.000	Intergovernmental Revenues	Actual 2008	Projected 2009	2010 Budget
351.020	Police Vehicle Video Grant	372,580.78	0.00	0
351.350	FEMA Grant 2006 June storm		1,442.00	0
352.010	DAPG Disbursement	1,790.06	0.00	0
354.071	County Tourism Grant		0.00	0
354.090	DCNR - Community Development	7,500.00	0.00	7,500
354.110	Arts Grant (Chester Springs Studio)	1,054.00	703.00	703
354.140	HHW collection grant	706.26	460.00	500
354.150	Act 101 Recycling Grant	26,284.00	2,000.00	1,500
355.010	Public Utility Realty Tax	2,161.27	2,474.00	2,200
355.040	Alcoholic Beverage License	0.00	0.00	0
355.060	Police Pension Assistance (Rebate)	25,490.63	25,024.10	29,000
355.070	Foreign Fire Insurance Tax	46,446.62	41,097.48	42,000
355.080	Regional Police - Buckle Up, etc.	68,210.57	46,000.00	46,000
355.081	Miss Betty's Day Camp Police Detail		3,000.00	3,000
355.082	Downing town Schl Dist - Police Detail		2,200.00	3,200
357.010	County grant (Comp Plan)/other Grants		0.00	50,000
	Total	552,224.19	124,400.58	185,603

CHARGES FOR SERVICES**ACCOUNT NUMBER: 360.000****ACCOUNT DESCRIPTION**

Revenues in this account are derived from services provided by the Township, i.e., building inspection fees and subdivision and land development review fees. The fees charged compensate the Township for the cost of the service provided and are not to generate funds for any project not related to the fee.

PROJECTION

An increase in permit and other fees is anticipated for 2010.

360.000	Charges for Service	Actual 2008	Projected 2009	2010 Budget
361.310	Subdiv & Land Development Fees	52,542.61	11,000.00	10,000
361.320	SALDO Plan Review Fees	127.50	0.00	0
361.340	Zoning Hearing Fees	12,217.42	5,000.00	5,000
361.500	Sale of Maps and Publications	457.00	250.00	200
361.550	Bank Finance Charge	-5.62	0.00	0
361.560	Charges for Photocopies	134.34	250.00	200
361.990	Misc Fees and Permits	1,304.86	1,071.00	1,000
362.110	Police Reports Charges	900.00	900.00	900
362.120	Police Impound Charges	300.00	0.00	0
362.410	Building Permit Fees	53,721.49	45,000.00	50,000

362.420	Electrical permit fees	1,100.00	1,100.00	3,800
362.421	Electrical permit fees Applicant	4,538.00	6,500.00	6,500
	Total	127,337.60	71,071.00	77,600

MISCELLANEOUS REVENUES

ACCOUNT NUMBER: 380

ACCOUNT DESCRIPTION

This account receives any funds which the Township does not designate in any other account.

380.000	Miscellaneous	Actual 2008	Projected 2009	2010 Budget
383.120	Fire Hydrant Revenue	8925.37	9,000.00	10,800
389.100	Other Unclass Income	0	0	0.00
390.100	Insurance Reimbursement	5498.60	0	0.00
391.100	PaDOT Reimbursement (Clover Mill)	1461.60	0.00	0.00
391.110	Reimbursable Misc.	0.00	1,932.00	0.00
392.110	Recapture Alloc Engrg	0.00	15,193.00	10,000.00
394.100	Refund Bank Charges	0.00	192.77	0.00
395.100	Refund of Prior Year Expenditures	31,011.86	4,639.04	5,000
395.110	Eng'g and Legal Fee Reimbursements	9,557.47	63,000.00	65,000
396.100	Sale of Former Township Building	-16,000.00	0.00	0
397.100	Auction Revenue	6,754.00	0.00	0
398.100	Reimbursable Conv Costs	332.11	0.00	0
399.100	Reimbursable Postage	80.91	6.32	0
	Total	47,621.92	93,963.13	90,800

TOTAL 2009 Operating Revenues	1,941,035
--------------------------------------	------------------

2010 OPEN SPACE REVENUES for WEST PIKELAND TOWNSHIP

OPEN SPACE REVENUES

ACCOUNT NUMBER: 310.230 and 341.115

ACCOUNT DESCRIPTION

In addition, the Open Space Tax Referendum which passed in the 2007 November election allows the Township to collect one quarter of one percent (0.025) to be added to the earned income tax for Open Space purchases.

	Open Space	Actual 2008	Projected 2009	2010 Budget
310.230	EIT - Special Open Space Tax	271,921.23	572,500.00	572,500.00
341.115	Interest Earnings - Open Space Fund	1,538.39	3,800.00	3,000.00
	Total Revenues	273,459.62	576,300.00	575,500.00

2010 LIQUID FUEL REVENUES for WEST PIKELAND TOWNSHIP

LIQUID FUELS REVENUES

ACCOUNT NUMBER: 355.020

ACCOUNT DESCRIPTION

Act 655 provides all municipalities with a portion of the State Liquid Fuels (gasoline) Tax. The allocation is based on mileage of Township-maintained roads and population. This revenue must be used for road and street maintenance and improvements, and must be maintained in a separate fund.

	Liquid Fuels	Actual 2008	Projected 2009	2010 Budget
355.020	Liquid Fuels Tax	107,009.37	103,011.00	99,200.00
341.120	Interest - Liquid Fuels Acct	5,610.11	2,200.00	1,000.00
	TOTAL REVENUES	112,619.48	105,211.00	100,200.00

OTHER FUNDS

	<u>2010 Beginning Bal</u>
<u>Township Improvement Fund</u>	\$58,060
This fund is for capital expenditures that the Supervisors deem is needed to improve the Township; i.e., new ball fields, open space, improvement of our cultural center, etc. The money for the fund came from our excess operating fund for any given year.	
<u>Township Highway Improvement Fund</u>	\$59,656
This fund is specifically for traffic lights, improving our roads, funding road improvement for a later date.	
<u>Capital Reserve Police</u>	\$32,620
<u>Capital Reserve Ambulance</u>	\$31,118
<u>Capital Reserve Fire</u>	\$12,713
<u>Street & Clover</u>	\$3,138
Total Other Funds:	\$197,305

**WEST PIKELAND
TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA
2010 BUDGET**

**2010 PROPOSED EXPENDITURES
FOR
GENERAL FUND,
OPEN SPACE
AND LIQUID FUELS**

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 a Contracted Township Manager, a full-time Township Secretary, a part-time Treasurer, and two part-time administrative staff. The Board approved a 2% increase for 2010.

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, insurance, material and equipment.

400.0 00	GENERAL GOVERNMENT	2008 Actual	2009 Projected	2010 Budget
400.1100	Supervisors Comp	9,375.00	7,500.00	9,375
400.1600	Retirement Expense	570.78	320.00	400
400.1610	Supervisors FICA	717.20	510.00	720
400.2100	Office Supplies	8,860.67	7,000.00	7,100
400.2150	Photo Copies	146.08	300.00	500
400.2170	Ordinance Codification		0.00	6,475
400.2200	Equipment	2,648.28	2,550.00	3,500
400.3120	Financial Review Committee		0.00	100
400.3140	Communications Committee		0.00	0
400.3150	Strategic Planning Committee		0.00	100
400.3160	Gov't Study Comm	11,428.88	875.00	0

400.3170	HARB		0.00	100
400.3180	Historic Commission		85.00	1000
400.3190	Environmental Advisory Committee		0.00	100
400.3210	Telephone	8,533.69	8,200.00	8,000
400.3250	Postage		0.00	3,500
400.3300	Mileage Reimbursement	694.83	500.00	800
400.3410	Advertisements	10,740.82	5,500.00	6,000
400.3500	General Liab Insurance	6,966.35	8,350.00	8,500
400.3510	Real & Personal Property	17,126.00	16,249.00	18,250
400.3530	Errors & Omission Ins.	11,658.95	11,560.00	11,250
400.3800	Safety Dep, PO Boxes	129.00	0.00	0
400.3900	Misc Expense	1,982.60	600.00	500
400.4200	Membership, Dues, Conv	2,532.72	1,000.00	4,200
400.4300	Community Events		0.00	0
400.4600	Super Training Seminars	5,375.60	2,500.00	1,600
400.4800	Newsletter Printing - Post	6,155.49	5,500.00	3,500
400.4900	Service Charge	377.50	50.00	100
	Total General Government	106,020.44	79,149.00	95,670

401 MANAGER

ACCOUNT DESCRIPTION

In 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.

In November 2008, an interim Township Manager was hired through a consulting firm to find a Township Manager. In April, 2009, a permanent Township Manager independent contractor was hired.

This account covers the Manager's mileage and contractor's fee and the cost of seminars, workshops and conventions attended. The Township provides employee benefits to its full-time employees as follows; Major medical, vision and dental insurance, life insurance and short term and long-term and AD&D coverage through a group program.

401.000	TOWNSHIP MANAGER	2008 Actual	2009 Projected	2010 Budget
401.1100	Twp Manager	16,847.27	51,570.00	0
401.1150	Twp Mgr Consultant/Contractor	-	84,300.00	117,600
401.1200	Manager's Salary	66,173.54	15,000.00	0
401.1500	Insurance Benefits	12,047.73	0.00	0
401.1600	Retirement	-	0.00	0
401.1610	FICA	5,062.28	0.00	0
401.3310	Mileage Reimbursement	292.78	350.00	300
401.3540	Workers Comp	1,024.82	200.00	0
401.3600	Public Officials Bond	2,754.00	4,900.00	4,900
401.3900	Misc	96.27	0.00	0
401.4200	Memberships, Dues	342.50	125.00	1,100
401.4600	Training, Mtgs, Convention	160.00	100.00	300
	Total Township Manager	104,801.19	156,545.00	124,200

402 FINANCIAL ADMINISTRATION

ACCOUNT DESCRIPTION

The costs covered under this account include; compensation for the Bookkeeper/Treasurer/Web Administrator, the annual audit, payroll fees, and the Treasurer's bond. In 2007, the Bookkeeper was appointed Treasurer. In mid-year of 2009, the Treasurer's compensation was increased due to the promotion and added duties of the 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 may be 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.

402.000	FINANCIAL ADMINISTRATION	2008 Actual	2009 Projected	2010 Budget
402.1400	Bookepers Comp	17,397.68	20,400.00	22,200
402.1610	FICA	1,330.93	1,377.00	1,698
402.2100	Office Supplies	55.50	317.62	0
402.3110	CPA Compensation	6,500.00	7,000.00	7,000
402.3250	Postage	5.21	0.00	0
402.3410	Advertisements	-	0.00	0
402.3540	Worker's Comp	595.20	100.00	70
402.3610	Treasurers Bond		2,200.00	2,250

402.3600	Payroll Charge	1,844.36	1,800.00	1,800
402.4600	Training, Mtgs, Conf.	100.00	82	0
	Total Financial Administration	27,828.88	33,276.62	35,018

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 forwarded 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.

403.000	TAX COLLECTION	2008 Actual	2009 Projected	2010 Budget
403.3160	Real Estate Tax Commission	4,123.07	5,500.00	4,200
403.3170	Earned Inc Tax Commission	24,703.08	21,755.00	21,755
403.3180	Fire Hydrant Tax Comm	684.00	683.00	700
403.3900	Misc	4,646.57	0.00	0
	Total Tax Collection	34,156.72	27,938.00	26,655

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 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.

In 2009, we incurred legal bills because of a law suit regarding Pine Creek Park Soccer Fields, ACMEC Conditional Use, and Jeri Diesinger's employment separation.

404.000	LEGAL SERVICES	2008 Actual	2009 Projected	2010 Budget
404.3140	Twp Solicitor Comp	25,819.93	18,000.00	20,000
404.3141	Twp Solicitor PCP LM		40,000.00	0
404.3160	Alternate Solicitor Comp	125.00	3,000.00	3,500
404.3900	Misc	1,054.42	43.00	0
	Total Legal Services	26,999.35	61,043.00	23,500

405 TOWNSHIP SECRETARY

ACCOUNT DESCRIPTION

This account provides funds to cover expenditures related to the employment of a full-time Township Secretary, 35% of the Codes Administrative Assistant and 100% of a part-time receptionist employee. 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 Secretary also serves as the administrative assistant to the Manager as well as the Office Manager.

405.000	SECRETARY	2008 Actual	2009 Projected	2010 Budget
405.1300	Secretary Salary	55,220.70	57,481.00	58,620
405.1400	Office Administrative Assistants	17,613.77	20,000.00	21,930
405.1500	Insurance Benefits	13,233.78	13,000.00	12,500
405.1600	Retirement	149.01	80.00	80
405.1610	FICA	5,571.83	5,920.00	6,162
405.2100	Office Supplies	188.73	0.00	0
405.2110	Computers	-	0.00	250
405.3250	Postage	2,850.41	3,900.00	2,500
405.3310	Mileage Reimbursement	298.80	300.00	0
405.3540	Worker's Comp	850.00	183.00	275
405.4200	Dues and Memberships	60.00	150.00	50
405.4600	Training, Mtgs & Conf.	846.50	375.00	300
	Total Township Secretary	96,883.53	101,389.00	102,667

407 DATA PROCESSING

ACCOUNT DESCRIPTION

This account covers the cost of the Township's computers, document imaging, internet fees, office supplies, maintenance and equipment purchases as well as software.

407.000	DATA PROCESSING	2008 Actual	2009 Projected	2010 Budget
407.1000	Document Imaging	9,055.00	10,702.00	11,500
407.2000	Internet Fees	2,226.25	500.00	1,000
407.2100	Office Supplies	97.50	100.00	0
407.2110	Software Licenses	536.97	1,500.00	0
407.3740	Maintenance & Repairs	5,294.00	4,500.00	3,000
407.7500	Equipment Purchases	923.73	2,822.50	3,500
	Total Data Processing	18,133.45	20,124.50	19,000

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.

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.

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

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 2010. Work to finalize the plan subsequent to the DEP comment period will occur in late 2010.

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

Due to budgeting constraints in 2009 and again in 2010, engineering projects will be kept to a minimum.

In 2009, expenses were incurred in engineering due to legal consultation as a result of the Pine Creek Park law suit. We do not anticipate any large expenditure for this in 2010

408.000	ENGINEERING SERVICES	2008 Actual	2009 Projected	2010 Budget
----------------	-----------------------------	------------------------	---------------------------	------------------------

408.0020	Traffic Engineering	1,750.00	1,500.00	1,000
408.0030	GIS engineering	40.00	0.00	500
408.0040	Township Engineer	9,136.01	8,215.00	9,000
408.0042	HSt West Bridge	26,295.25	0.00	0
408.0043	SALDO Revisions	2,090.00	2,970.00	0
408.0044	Upper PC Culvert Replacement	0	2,862.20	0
408.0045	Pine Creek Park	4,717.65	0.00	0
408.0046	Miscellaneous projects	2,911.61		
408.0047	Bridge Inspections	7,694.72	0.00	0
408.0048	PCP north bridge repair	8,287.55	165.00	0
408.0049	FEMA funded riprap	7,480.00	0.00	0
408.0050	Windolph Knoll Park	7,453.84	500.00	6,000
408.0051	Windolph Knoll	5,060.65	0.00	0
408.0052	HST East Bridge Repair	22,133.05	2,915.00	0
408.0053	Elbow Lane Culvert	2,660.01	110.00	0
408.0054	Bridlewood Stormwater	2,255.00	0.00	0
408.0055	Bridge to Bridge Trail	4,981.90	110.00	0
408.0056	PCP North Bridge repairs	1,045.00	0.00	0
408.0057	PCP field	17,328.54	40,000.00	2,500
408.00571	PCP Legal Consultation		21,520.00	0
408.0058	Pickering Meadows	252.00	0.00	0
408.0061	Pickering Meadows rd dedication		7,000.00	5,000
408.0063	Road Survey		20,811.00	0
408.0050	Alternate Twp. Engineer	4,986.16	130.00	0
408.0059	Pickering Grove Park	1,320.00	0.00	0
408.0064	Road Crack Sealing Doc		2,800.00	0
408.0062	MS4 annual report		1,500.00	7,500
	Total Engineering Services	139,878.94	113,108.20	31,500

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 are listed under the Culture & Recreation Account, and costs for operating the police station are listed under the Police Services account. The Township is planning to locate a salt storage unit on private property and is currently being negotiated. The expenditure can be found in Liquid Fuels Fund.

409.000	TOWNSHIP BUILDINGS	2008 Actual	2009 Projected	2010 Budget
409.2302	Heating Oil Cultural Center	10,934.86	6,000.00	10,000
409.2372	Building Supplies	314.91	2,000.00	1,000
409.3611	Electricity 1208	65.70	0.00	0
409.3612	Electricity Cultural Center	14,277.39	14,000.00	15,000
409.3642	Sewer Charges Cult Cent	953.88	1,700.00	1,700
409.3652	Solid Waste Cultural Center	1,699.88	1,650.00	1,650
409.3662	Water Supply Cultural Center	145.00	0.00	0
409.3712	Grounds Maint Cultural Center	128.17	20.00	0
409.3732	Bldg Maint Cultural Center	10,772.28	5,000.00	5,500
409.3733	Building Maintenance - Palmer House	12,529.00	12,000.00	3,000
409.3734	Building Maintenance - Gate House	1,700.00	1,000.00	3,000
409.4522	Contracted Janitorial Service	2,671.00	4,000.00	4,500
409.7002	Building Improvements Cultural Ctr	4,503.11	10,000.00	0
409.7003	Cult Center Parking Lot	147,038.30	0.00	0
	Total Township Buildings	207,733.48	57,370.00	45,350

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 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.

410.000	POLICE PROTECTION	2008 Actual	2009 Projected	2010 Budget
410.1200	Office Supplies	2,152.42	2,500.00	1,800
410.1210	Chief Salary	87,903.02	0.00	85,733
410.1300	Officer Salaries	232,265.05	290,000.00	220,635
410.1310	OT, holiday, reimburseable details		22,611.00	20,000
410.1311	OT Buckle Up PA		10,335.00	12,000
410.1312	OT Downingtown SD		3,120.00	3,500
410.1400	Clerical Wages/police sal reimb	6,605.28	7,900.00	8,000
410.1530	Police Liability Insurance	8,099.99	9,155.00	9,500
410.1560	Health Insurance	45,017.47	42,828.00	43,100
410.1570	Medical Reimbursement	130.00	1,200.00	1,500
410.1600	Police Pension	41,983.38	47,301.00	48,000
410.1610	FICA	24,998.17	25,548.40	26,765
410.1800	Animal Control	3,906.04	2,000.00	2,500
410.1910	Uniforms	4,514.75	4,000.00	5,000
410.1920	College Reimbursement	1,152.40	0.00	1,500
410.2200	Police Equipment	2,269.66	7,500.00	2,500
410.2300	Building Electric		983.00	1,000
410.2310	Vehicle Fuel	19,829.78	13,000.00	15,000
410.2400	Educational Expenses		1,000.00	1,500
410.2700	Firearms Repl & Upgrade	2,662.50	800.00	1,000
410.3100	Medical & Prof Services	4,157.09	2,600.00	3,000
410.3200	Communications	1,502.27	1,700.00	2,000
410.3400	Public Relations	1,361.51	2,000.00	2,000
410.3510	Vehicle Liability Insurance	1,081.88	3,520.00	4,000
410.3500	Equipment Repairs	3,271.29	1,000.00	1,000
410.3540	Workers Comp	15,688.04	17,400.00	17,500
410.3610	Police Building Fuel Oil		1,039.32	1,000
410.3620	Police Building Sewer		500.00	500
410.3630	Police Building Water		0.00	0
410.3730	Building Maintenance	439.91	600.00	2,000
410.4600	Conferences and Mtgs	833.48	1,000.00	1,000
410.5100	Computer Software	4,836.44	4,902.00	5,000
410.5300	Vehicle Repair	7,512.66	8,000.00	7,000
410.5400	Speed Equipment Calibration	436.50	450.00	550
410.9000	Vehicle Purchase			10,000
410.9900	Misc	334.66	200.00	500
	Total Police Protection	524,945.64	536,692.72	567,583

411 FIRE PROTECTION & 412 AMBULANCE SERVICE

ACCOUNT DESCRIPTION

The Fire Marshal is appointed annually by the 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 the Fire Companies 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 the funds received from the State from the Foreign Fire Insurance Fund to the two Fireman Relief Associations.

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.

411.000	FIRE PROTECTION	2008 Actual	2009 Projected	2010 Budget
411.3100	Fire Marshal Comp	60.00	200.00	200
411.3540	Fireman's WC	3,969.26	4,454.00	4,600
411.4500	Fire Hydrant Contract	8,424.00	8,425.00	8,424
411.5410	Fireman's Relief Contribution	46,446.62	41,097.00	42,000
411.5420	Fire Service Contribution	31,869.00	31,418.00	30,000
	Total Fire Protection	90,768.88	85,594.00	85,224
412.0000	Ambulance Service			
412.5400	Contribution - Equipment Res	4,000.00	4,000.00	4,000
	Total Ambulance Service	4,000.00	4,000.00	4,000

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 the GeoPlan Upgrade in 2010.

PROJECTION

413.000	CODE ENFORCEMENT	2008 Actual	2009 Projected	2010 Budget
413.1400	Clerical Wages	24,063.06	10,600.00	12,600
413.1610	Clerical FICA	1,840.82	811.00	964
413.2000	Supplies	47.00	0.00	0
413.3100	Officers Compensation	32,240.50	27,300.00	22,000
413.3130	Engineering Service & Legal	150.00	0.00	500
413.4200	Dues, Memberships	100.00	700.00	700
413.4600	Meetings Conferences/Training	-	200.00	0
413.2700	Geo Plan Upgrade			2,350
	Total Code Enforcement	58,441.38	39,611.00	39,114

414 PLANNING & ZONING

ACCOUNT DESCRIPTION

Under the Pennsylvania Municipalities Planning Code (MPC) the Township shall 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.

The Comprehensive Plan is under review by a citizens group and an advisor from the planning firm of Thomas Comitta, Associates. The expectation is to complete this endeavor in 2010. The Planning Commission is reviewing the Subdivision and Land Development Ordinance and that also will be completed in 2010.

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

We don't anticipate significant plan review by the Planning Commission in 2010 as economic conditions continue to be a major factor in the building slowdown. Currently, the Planning Commission is reviewing the Subdivision and Land Development Ordinance and that will also be completed in 2010. The Zoning Hearing Board's activity may increase as many of the remaining lots in the Township have zoning issues which may require variances/special exception hearings before the Zoning Hearing Board.

414.000	PLANNING & ZONING	2008 Actual	2009 Projected	2010 Budget
414.0060	Engineering Planning Consultant	424.11	500.00	500
414.1000	Long-Range Plans	-	60,200.00	25,000
414.1100	Zoning Ordinance Update	-	0.00	5,000
414.1200	Planning Commission Comp	5,025.00	4,800.00	6,300
414.1610	FICA	384.43	340.00	500
414.3100	PC Legal Services	-	0.00	500
414.3130	ZHB Solicitor	-	1,000.00	1,500
414.3160	Court Reporter	1,651.00	500.00	1,000
414.3170	Planning Consultant	5,454.40	1,000.00	0
414.3180	Projected Programs & Studies		0.00	0
414.3400	Legal Notices	1,310.94	500.00	500
414.3420	Printing	378.67	0.00	500
414.4600	Training, Dues, Conferences	-	0.00	500
	Total Planning and Zoning	14,628.55	68,840.00	41,800

415 EMERGENCY MANAGEMENT

ACCOUNT DESCRIPTION

The Township's emergency management functions are under the direction of the Emergency Management Coordinator. In 2003 the Emergency Operation Plan (EOP) was updated 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 spills, a major fire causing the displacement of residents and weather related such as flood or high winds.

PROJECTION

415.000	EMERGENCY MANAGEMENT	2008 Actual	2009 Projected	2010 Budget
415.2000	Supplies & Misc	107.67	0.00	500
415.2100	Reimbursable EM Expenses	-	0.00	0
415.3210	Telephone	-	0.00	0
415.4600	Training, Dues, Conferences	-	0.00	250
	Total Emergency Management	107.67	0.00	750

426.0 RECYCLING

ACCOUNT DESCRIPTION

The Township receives funds from the State based on tonnage of recycled materials collected in the municipality. Currently, there is a Committee investigating the benefits of establishing a recycling/solid waste program for resident's.

426.000	RECYCLING	2008 Actual	2009 Projected	2010 Budget
426.1000	Community Recycling	416.01	509.62	500
	Total Recycling	416.01	509.62	500

429.000 WASTEWATER COLLECTION/TREATMENT

ACCOUNT DESCRIPTION

The Township is required by the State of Pennsylvania to establish a Sewage Plan for the handling of sanitary sewage. The plan is referred to the Act 537 Plan.

PROJECTION

The Township has engaged an Engineering Consultant to assist in preparing the Act 537 Plan for the Township. Several options are being explored with additional public hearings to be held in early 2010. At that time, the public will know of the options and

what is favored for providing public sewage for the neighborhoods that are in need of having a sanitary sewage system.

429.000	WASTEWATER COLLECTION/TREATMENT	2008 Actual	2009 Projected	2010 Budget
429.1000	Act 537 Engineering	2,862.50	55,000.00	25,000
429.1100	Wastewater collection/treatment system design	96,161.25	0.00	0
429.3140	Special Legal Services		127.50	1,000
	Total Wastewater Collection/Treatment	99,023.75	55,127.50	26,000

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 cost of vehicle purchase, maintenance, insurance and operation for all public works equipment.

PROJECTION

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

430.000	PUBLIC WORKS -Gen Services	2008 Actual	2009 Projected	2010 Budget
430.1220	Road Master/PW foreman Comp	16,186.13	15,000.00	0
430.1230	PW General Svs Comp	15,098.44	11,900.00	0
430.1500	Insurance Benefits	773.11	12,000.00	14,200
430.1610	FICA	1,212.41	2,060.00	0
430.2200	Gen Misc. Supplies	4,071.92	2,300.00	2,800
430.2310	Vehicle Fuel - Gas	5,115.59	5,000.00	5,200
430.2510	Vehicle Parts	1,702.97	3,000.00	2,800
430.3130	Engineering Services		0.00	1,000
430.3510	Vehicle Insurance	3,171.03	3,117.00	3,500
430.3540	Workers Comp	4,415.79	3,597.00	0
430.3740	Veh & Equip Maintenance	5,031.18	6,500.00	6,500
430.3840	Equipment Lease	13,521.58	0.00	2,000
430.4600	Training, Mtgs & Conferences		500.00	200
430.7400	Vehicle & Equipment Purchase	4,320.07	2,400.00	10,000
	Total Public Works - General Svs.	74,620.22	67,374.00	48,200

431 WINTER SNOW & ICE MAINTENANCE

ACCOUNT DESCRIPTION

The 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. \$15,000 is projected for sodium chloride under Liquid Fuels.

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.

432.000	Highways Snow & Ice Removal	2008 Actual	2009 Projected	2010 Budget
432.1400	Part Time Employee Comp	7,205.94	10,000.00	12,500
432.1610	FICA	480.55	995.00	918
432.2210	Calcium Chloride		500.00	500
432.2460	Anti-Skid Material	-1,167.10	0.00	0
432.4500	Contracted Services		0.00	3,000
432.0000	Snow & Ice Removal - other	292.58	0.00	500
	Total Hwy Snow & Ice Removal	6,811.97	11,495.00	17,418

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. There is \$3,000 budgeted under Liquid Fuels for signs purchase & installation.

433.000	TRAFFIC SIGNS & SIGNALS	2008 Actual	2009 Projected	2010 Budget
433.3130	Engineering Services	975.00	0.00	0
433.3510	Traffic Signal Insurance		0.00	0
433.3610	Signal Electricity	463.84	500.00	500
433.4520	Signal Service Contract	15,681.22	3,000.00	2,000
	Total Traffic Signs & Signals	17,120.06	3,500.00	2,500

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 2009 the Township retained McCormick Taylor Consultants to prepare a multi-year study to determine what roads require maintenance, timeframe needed to repair the roads and the estimated cost for repair. In the 1-3 year timeframe \$1.2 million is needed for phase 1 of the program. In the 4-6 year range \$2.3 million will be needed. It is likely that the Township will borrow money to pay for these expenditures at the time work is to be done.

There are funds budgeted under Liquid Fuels for the Horseshoe West Storm Sewer, the Salt Storage facility and Paving Local Roads.

438.000	HIGHWAY MAINT. & REPAIRS	2008 Actual	2009 Projected	2010 Budget
438.1300	Road Master/PW foreman		11,600.00	29,125
438.1400	Part-Time Employee Comp	11,472.60	9,700.00	18,140
438.1610	FICA	877.69	1,629.00	3,616
438.2450	Materials	10,028.10	100.00	0
438.2490	Misc Supplies	1,323.06	500.00	500
438.3130	PA One Call	459.00	400.00	350
438.4500	Contracted Services	13,977.20	0.00	29,388
438.3540	Workers Comp	1,181.15	0.00	1,960
439.1400	Upper Pine Ck Culvert		11,400.00	0
439.1500	HSTE Bridge Repair		1,870.00	0
	Total Hwy Maintenance & Repairs	39,318.80	37,199.00	83,079

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 Arts and Culture Committee serves as liaison to the many non-profits in our community and their budget provides for various performances scheduled in the theater and auxiliary expenses.

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

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 the 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.

The annual contribution to the Yellow Springs Library also is included in this budget.

450.000	CULTURE – RECREATION	2008 Actual	2009 Projected	2010 Budget
452.5400	North Federation Contri	-	1,000.00	1,250
452.5420	DARC Contribution	4,800.00	3,900.00	4,100
452.5430	Park & Rec Special Events	2,580.72	2,000.00	2,400
452.5440	Park and Recreation Training		0.00	100
453.0100	Promotions and Artists	113.38	0.00	0
453.0200	Arts & Culture - Spectator Rec			5,000
454.1220	Director of Facilities Comp	8,134.10	8,135.00	8,135
454.1300	Full-time PWF Labor Comp		8,000.00	19,450
454.1400	Part-time Labor Comp	23,859.70	17,000.00	12,100
454.1610	FICA	2,522.90	1,912.50	2,414
454.1620	Worker's Comp		0.00	3,136
454.2470	Park Operating Supplies	1,061.54	500.00	2,700
454.2500	repair and maint supplies		500.00	1,000
454.2510	Pine Creek Park Bridge Noise		3,000.00	0
454.2511	Park Bridge Repair Comp	986.00	0.00	0
454.2510	Pine Creek Park Bridge Rep other	387.50	0.00	2,000
454.3610	Electricity - Pine Creek Park	1,738.51	2,200.00	2,500

454.3640	Sanitary Sewage	1,142.00	1,900.00	1,610
454.3650	Solid Waste Collection	876.00	0.00	0
454.3710	Grounds Maintenance	805.00	2,750.00	4,500
454.3720	Tot Lot & Pavilion Maintenance		250.00	400
454.3730	Building Maintenance	869.27	17.00	10,000
454.3740	Repair of Grd Maint Equipment		400.00	1,500
454.3760	Trail Maintenance		0.00	500
454.4500	Contracted Maintenance Services	1,412.50	0.00	0
454.4511	Projects-Stmp Grinder Rental			500
454.4512	Projects-Hallman's Field			0
454.4513	Projects-Hedgerow Plant Maint			5,000
454.4514	Projects-PG Kiosk			700
454.4516	projects-PC Trail Study Grant			3,000
454.5400	Binky Lee Contribution	2,000.00	0.00	0
454.5500	Mill at Anselma contrib	0.00	2,000.00	2,000
454.6010	Soccer Field		155,000.00	0
454.6700	Meta's garden	42.38	0.00	150
456.5400	Library Contributions	24,000.00	24,000.00	21,600
459.5410	Community Events Contributions	2,889.50	1,042.51	1,050
459.6000	Cultural Center & Theatre Renovations			0
459.4600	Seminars	50.00		0
	Total Culture and Recreation	80,271.00	235,507.01	118,795

470 DEBT SERVICE

ACCOUNT DESCRIPTION

As noted above under roads, the Township anticipates borrowing approximately \$1.2 million to be used for road repair and maintenance. The debt service will begin in 2011. Currently, a \$1 mil loan requires annual debt service of \$70,000 per year for 15 years. The Township made final payment on all outstanding debt in early 2009.

470.000	DEBT SERVICE	2008 Actual	2009 Projected	2010 Budget
471.4000	Debt Principal	170,000.00	130,137.00	0
472.4000	Debt Interest	10,566.06	0.00	0
	Total Debt Service	180,566.06	130,137.00	0

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.

480.000	MISCELLANEOUS	2008 Actual	2009 Projected	2010 Budget
486.0010	Misc. General Expenditures	926.25	257.00	200
468.0020	Police Video Camera Grant	367,425.78	5,974.00	0
486.0030	School Resource Offices	5,000.00	5,000.00	0
486.0040	Intergov. Expense, buckle up	53,574.72	58,000.00	46,000
486.0050	Reimbursable Engineering	46,757.82	46,000.00	45,000
486.0060	Reimbursable Legal	20,637.58	18,000.00	20,000
486.0070	Reimbursable Electric Permit Fee	4,516.00	5,000.00	6,500
486.009	Reimbursable Other	59 3,535.	1,468.95	0
	Total Miscellaneous Expenditures	502,373.74	139,699.95	117,700

491.000	REFUND OF PRIOR YEAR REVENUE	2008 Actual	2009 Projected	2010 Budget
491.0000	Refund of Prior Year Revenue	0.00	37.22	0

Total 2009 Operating Expenditures

\$1,626,835

CAPITAL EXPENSES

ACCOUNT DESCRIPTION

There is a need to purchase a generator to power the building in case of an emergency. The replacement of the municipal building roof is being considered using grants from the State or Federal Government.

	Capital Expenses	2008 Actual	2009 Projected	2010 Budget
493.1000	Police Vehicle & equipment	7,509.74	10,000.00	0
493.1150	emergency generator	0	0.00	11,000
	Total	7,509.74	10,000.00	11,000

Capital Improvements

	Capital Improvement	2008 Actual	2009 Projected	2010 Budget
493.1400	Snow & Ice Removal-other	1,250.00	0	0
493.1500	Capital Improvements	15,000.00	0	119,359
493.1600	Cult Ctr Roof		0.00	100,000
	Total	16,250.00	0.00	100,000
	Total Capital Expenses	\$23,759.74	\$10,000.00	219,359

TOTAL 2010 G. F. EXPENDITURES	\$1,886,582
--------------------------------------	--------------------

2010 OPEN SPACE EXPENDITURES FOR WEST PIKELAND TOWNSHIP

Open Space Expenditures

The Open Space Committee is currently evaluating various properties to be purchased in the next year. Upon completed negotiations the details can be revealed to the public.

	OPEN SPACE	2008 Actual	2009 Projected	2010 Budget
403.3190	Open Space Tax Commission	4,646.57	10,877.50	10,877.50
486.008	Open Space Purchases		-	
	486-0086-Project66	4,408.80	4,000.00	
	486.0083-Consultant Fees	6,681.37	20,000.00	
	486.0084-Engineering	1,860.00	632.50	
	486.0085-Appraiasals	11,100.00	15,000.00	
	486.0086-Legal Fees		1,100.00	
	486.0087-OPN SP Advertising		900.00	
	486.0088-Printing-Copying Costs		105.86	
	486.0089-Heilman Easement		1,857.35	
	486.008-Open Space Purc Other	256.78	565,000.00	
	TOTAL EXPENSES	53,260.47	619,473.21	10,877.50

2010 LIQUID FUELS EXPENDITURES FOR WEST PIKELAND TOWNSHIP

Liquid Fuels Expenditures

	LIQUID FUELS	2008 Actual	2009 Projected	2010 Budget
432.2450	Sodium Chloride	7414.93	15,000.00	15,000.00
433.2150	Signs Purchase & Install	1,646.75	4,529.00	3,000.00
438.2450	Materials		1,705.00	5,000.00
439.1400	<i>Upper Pine Creek Culverts</i>		53,515.00	0.00
439.1500	<i>HSTE bridge repair</i>		113,613.00	0.00
439.1501	<i>HSTW Storm Sewer</i>			25,000.00
439.1100	<i>Salt storage facility</i>		-	70,000.00
439.1600	<i>Paving Local Roads</i>		95,000.00	115,000.00
	TOTAL EXPENSES	9,061.68	283,362.00	233,000.00