

**WEST PIKELAND
TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA**

2011 BUDGET

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

2011 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 three (3) accounts: 301.100 for current year taxes at .2 mills, and 301.101 for real estate infrastructure at .3 mills, and 301.400 for delinquent taxes collected by the County and submitted to the Township.

PROJECTION

The 2011 Real Estate Assessments are \$397,863,230 and \$93,070 on public utility properties.

Interim taxes are not anticipated because there are minimal un-built, approved lots in the Township. Any developments approved in 2011 will more than likely not generate real estate taxes until 2012.

301.000	REAL PROPERTY TAXES	2009 Actual	2010 Projected	2011 Budget
301.000	Real Estate Taxes			
301.100	Real Estate Current Year	48,109.53	48,932.00	78,000.00
301.101	Real Estate Infrastructure		150,000.00	116,000.00
301.400	Delinquent	1,783.94	1,500.00	
		49,893.47	200,432.00	194,000.00

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 2011 will be from the resale of houses within the Township since a minimum of new homes will be constructed.

EARNED INCOME TAXES

ACCOUNT NUMBER: 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 has been employed as collectors of the tax prior to 2011; however, Keystone Collections has been designated as the new EIT Collector.

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 2011, the amount of earned income taxes received will be below the 2010 budget level. Real Estate Taxes collected in 2011 are proposed to be less than what was collected in 2010 due to the continued downturn in the economy.

310.000	Act 511 Taxes	2009 Actual	2010 Projected	2011 Budget
310.100	R.E. Transfer Tax	86,892.81	125,000.00	95,000.00
310.210	EIT - Current Yr.	1,158,142.13	1,115,000.00	1,115,000.00
	Total	1,245,034.94	1,240,000.00	1,210,000.00

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 2010.

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	2009 Actual	2010 Projected	2011 Budget
321.450	Liquor Control Board Fees	275.00	200.00	200.00
321.600	Contractors License	7,050.00	5,300.00	5,000.00
321.800	Cable TV Franchise	50,930.99	55,000.00	55,000.00
322.820	Street Encroachment Permit	444.00	200.00	200.00
	Total	58,699.99	60,700.00	60,400.00

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

The fines are a lesser amount in 2011 compared to 2010. This is because the revenue that is received by the Township

330.000	Fines & Forfeits	2009 Actual	2010 Projected	2011 Budget
331.100	Fines from DJ	26,641.09	30,000.00	30,000.00
331.110	Vehicle Code Fines from State	3,890.17	4,700.00	5,000.00
331.120	Fines - Local Ordinances	425.00	1,000.00	500.00
331.130	Court Restitution & Misc. Fines	14,177.27	12,000.00	10,000.00
331.150	Police Details	2,793.15	3,500.00	600.00
	Total	47,926.68	51,200.00	46,100.00

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. Keystone Collections 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	2009 Actual	2010 Projected	2011 Budget
341.100	Interest - General Accounts	4,554.15	1,250.00	1,250.00
341.000	Interest Earnings - escrow & other	962.89	750.00	750.00
	Total	5,517.04	2,000.00	2,000.00

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 2011 because of the on-going rental by a Church group throughout the year.

342.000	Rents	2009 Actual	2010 Projected	2011 Budget
342.100	Rent of Twp. Land	1,500.00	2,300.00	2,000.00
342.200	Rent of Pine Creek Pk	325.00	225.00	300.00
342.210	Rent from Palmer House	11,750.00	15,000.00	16,200.00
342.220	Rent from Gate House	9,300.00	7,400.00	9,600.00
342.230	Rent from Theatre Facility	8,300.00	14,000.00	14,000.00
342.240	Rent from Twp. Meeting Room	1,000.00	500.00	1,000.00
342.250	Rent from Miss Betty Day Camp	7,000.00	10,000.00	7,000.00
342.260	Donations	5,471.00	1,150.00	0.00
342.270	Damage Reimbursement	0.00	45.00	0.00
342.621	Donations Pine Creek Park	0.00	350.00	0.00
	Total	44,646.00	50,970.00	50,100.00

INTERGOVERNMENTAL REVENUES

ACCOUNT NUMBERS: 350.000, 351.020, 351.350, 351.351, 352.010

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 2011 are \$7,500 for the Comp Plan and \$50,000 on completion of Comp Plan.

350.000	Intergovernmental Revenues	2009 Actual	2010 Projected	2011 Budget
351.350	FEMA Grant 2006 June storm	1,441.93	0.00	0.00
351.351	FEMA Grant 2010 Feb storm	0.00	7,106.00	0.00
354.090	DCNR - Community Development	0.00	0.00	7,500.00
354.110	Arts Grant (Chester Springs Studio)	703.00	0.00	0.00
354.140	HHW collection grant	460.03	710.00	500.00
354.150	Act 101 Recycling Grant	0.00	1,500.00	1,500.00
355.010	Public Utility Realty Tax	2,474.33	2,200.00	2,200.00
355.060	Police Pension Assistance (Rebate)	25,024.10	29,000.00	29,000.00
355.070	Foreign Fire Insurance Tax	41,097.48	46,258.00	47,000.00
355.080	Regional Police - Buckle Up, etc.	51,273.31	46,000.00	7,000.00
355.081	Miss Betty's Day Camp Police Detail	3,000.00	3,000.00	3,000.00
355.082	Downingtown Schl Dist - Police Detail	3,532.24	3,200.00	3,200.00
357.010	County grant (Comp Plan)/other Grants	0.00	0.00	50,000.00
	Total	129,006.42	139,174.00	151,100.00

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, zoning hearing 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 2011.

360.000	Charges for Service	2009 Actual	2010 Projected	2011 Budget
361.310	Subdiv & Land Development Fees	11,600.00	3,000.00	3,000.00
361.320	SALDO Plan Review Fees	0.00	0.00	0.00
361.340	Zoning Hearing Fees	7,922.39	1,000.00	3,000.00
361.500	Sale of Maps and Publications	109.00	200.00	200.00
361.550	Bank Finance Charge	0.00	0.00	0.00
361.560	Charges for Photocopies	177.50	120.00	200.00
361.990	Misc Fees and Permits	1,378.68	600.00	1,000.00
362.110	Police Reports Charges	1,020.00	1,000.00	1,000.00
362.120	Police Impound Charges	0.00	0.00	0.00
362.410	Building Permit Fees	41,822.00	35,000.00	40,000.00
362.420	Electrical permit fees	970.00	1,000.00	1,000.00
362.421	Electrical permit fees Applicant	5,560.00	3,500.00	3,500.00
	Total	70,559.57	45,420.00	52,900.00

MISCELLANEOUS REVENUES

ACCOUNT NUMBER: 380.000

ACCOUNT DESCRIPTION

This account receives any funds which the Township does not designate in any other account. Fire Hydrant Revenue is \$20/parcel containing a hydrant. The transfer from Liquid Fuels for the Debt Service is an offset to the Debt Service expenses.

380.000	Miscellaneous	2009 Actual	2010 Projected	2011 Budget
367.200	Spectator Recreation	5.00	0.00	0.00
383.120	Fire Hydrant Revenue	8,766.65	10,800.00	10,800.00
389.100	Other Unclass Income	484.17	500.00	0.00
390.100	Insurance Reimbursement - Police	60.00	3,453.24	0.00
391.110	Reimbursable Misc.	2,188.77	2,567.25	0.00
391.120	Reimburseable Historic Commission	0.00	86.84	0.00
392.110	Recapture Alloc Engrg	15,193.00	0.00	0.00
393.130	Proceeds - Borrowings from DNB	0.00	1,015,000.00	0.00
394.100	Refund of Bank Charges	192.77	0.00	0.00
395.100	Refund of Prior Year Expenditures	4,639.04	108.00	500.00
395.110	Eng'g and Legal Fee Reimbursements	59,842.08	25,000.00	45,000.00
395.113	Transfer fm LF Debt Service	0.00	0.00	137,909.00
395.120	Reimbursable Code Enforcement	180.00	0.00	0.00
399.100	Reimburseable Postage	6.32	0.00	0.00
	Total	91,557.80	1,057,515.33	194,209.00

TOTAL 2011 Operating Revenues	\$1,960,809
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2011 OPEN SPACE REVENUES for WEST PIKELAND TOWNSHIP

OPEN SPACE REVENUES

ACCOUNT NUMBER: 310.230, 341.000 and 392.200

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 (.0025) from Township residents to be added to the earned income tax for Open Space purchases.

	Open Space	2009 Actual	2010 Projected	2011 Budget
310.230	EIT - Special Open Space Tax	461,199.04	556,000.00	572,500.00
341.000	Interest Earnings - Open Space Fund	2,152.48	2,300.00	2,000.00
357.010	County Grant/Other Grant	2,500.00	2,500.00	0.00
	Total Revenues	465,851.52	558,300.00	574,500.00

2011 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	2009 Actual	2010 Projected	2011 Budget
355.020	Liquid Fuels Tax	103,011.33	98,959.00	98,000.00
341.120	Interest - Liquid Fuels Acct	2,192.14	1,200.00	1,300.00
391.110	Reimbursable Misc.		37.50	0.00
	TOTAL REVENUES	105,203.47	100,196.50	99,300.00

OTHER FUNDS

Description	2011 Beginning Balance
<p><u>Township Improvement Fund</u> This fund is for capital expenditures that the Supervisors deem are 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.</p>	\$58,260
<p><u>Township Highway Improvement Fund</u> This fund is specifically for traffic lights, improving our roads, funding road improvement for a later date.</p>	\$59,930
<p><u>Capital Reserve Police</u></p>	\$42,812
<p><u>Capital Reserve Ambulance</u></p>	\$31,270
<p><u>Capital Reserve Fire</u></p>	\$12,780
<p><u>Street & Clover</u></p>	\$3,150
<p><u>Total Other Funds</u></p>	208,200

**WEST PIKELAND
TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA
2011 BUDGET**

**2011 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 and two part-time administrative staff. The Board approved a 3% increase for 2011.

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.

400.000	GENERAL GOVERNMENT	2009 Actual	2010 Projected	2011 Budget
400.1100	Supervisors Comp	8,055.51	9,375.00	9,375.00
400.1600	Retirement Expense	320.00	0.00	0.00
400.1610	Supervisors FICA	616.22	717.19	717.19
400.1220	Director of Facilities			8,000.00
400.2100	Office Supplies	6,738.77	4,000.00	5,000.00
400.2150	Photo Copies	229.20	2,200.00	3,500.00
400.2170	Ordinance Codification	-	0.00	6,475.00
400.2200	Equipment	-	1,900.00	2,500.00
400.3120	Financial Review Committee	-	0.00	100.00
400.3160	Gov't Study Comm	875.00	0.00	0.00
400.3170	HARB		0.00	100.00

400.000	GENERAL GOVERNMENT	2009 Actual	2010 Projected	2011 Budget
400.3180	Historic Commission	84.23	150.00	1,000.00
400.3190	Environmental Advisory Committee	-	0.00	100.00
400.3210	Telephone	8,276.34	8,000.00	8,000.00
400.3250	Postage	-	2,500.00	2,500.00
400.3300	Mileage Reimbursement	1,015.60	500.00	600.00
400.3410	Advertisements	4,356.88	6,500.00	4,000.00
400.3500	General Liab Insurance & Inland Marine	8,311.38	10,100.00	12,000.00
400.3510	Real & Personal Property	16,249.00	16,230.00	14,000.00
400.3530	Errors & Omission Ins.	11,554.56	15,260.00	15,000.00
400.3900	Misc Expense	692.47	500.00	500.00
400.4200	Membership, Dues, Conv	1,560.14	4,200.00	4,200.00
400.4600	Super Training Seminars	2,770.58	0.00	0.00
400.4800	Newsletter Printing - Post	4,645.47	550.00	500.00
400.4801	Salary Increases	0	0	3,973.00
400.4900	Service Charge	275.33	50.00	50.00
	Total General Government	76,626.68	82,732.19	102,190.19

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. In 2009 and 2010, the manager was an outside, independent contractor. In 2011, the municipality will be hiring a full-time manager.

This account covers the manager's salary 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. The administrative and public works employees pay 10% of their medical premium in the way of a payroll deduction.

401.000	TOWNSHIP MANAGER	2009 Actual	2010 Projected	2011 Budget
401.1100	Twp Interim Manager	51,569.68	0.00	0.00
401.1150	Twp Mgr Consultant	87,220.00	117,600.00	27,000.00
401.1200	Manager's Salary	13,944.40	0.00	92,000.00
401.1500	Insurance Benefits	-	0.00	13,000.00
401.1610	FICA	-	0.00	7,038.00
401.3310	Mileage Reimbursement	326.72	700.00	500.00
401.3540	Workers Comp	200.00	0.00	1,500.00
401.3600	Public Officials Bond	4,900.00	4,900.00	4,900.00
401.3900	Misc	-	0.00	0.00
401.4200	Memberships, Dues	125.00	0.00	1,000.00
401.4600	Training, Mtgs, Convent	214.00	300.00	1,500.00
	Total Township Manager	158,499.80	123,500.00	148,438.00

402 FINANCIAL ADMINISTRATION

ACCOUNT DESCRIPTION

The costs covered under this account include; compensation for the Bookkeeper, the annual audit, payroll fees, and the Treasurer's bond. In 2010, the Treasurer resigned and a new volunteer Treasurer was appointed.

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	2009 Actual	2010 Projected	2011 Budget
402.1400	Bookeeper's Comp	20,774.04	22,200.00	20,000.00
402.1610	FICA	1,589.21	1,698.30	1,530.00
402.2100	Office Supplies	370.62	0.00	0.00
402.3110	CPA Compensation	7,000.00	7,000.00	7,000.00
402.3250	Postage	-	0.00	0.00
402.3540	Worker's Comp	100.00	160.00	150.00
402.3600	Treasury Administration	1,948.80	2,200.00	2,200.00
402.3610	Treasurers Bond	2,253.00	2,250.00	2,250.00
402.4600	Training, Mtgs, Conf.	147.00	80.00	520.00

	Total Financial Administration	34,182.67	35,588.30	33,650.00
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403 TAX COLLECTION

ACCOUNT DESCRIPTION

This account covers the cost for the collection of all Township taxes. The Township has a contract with Keystone Collections for the collection of the earned income, real estate and fire hydrant taxes. They mail 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 Keystone Collections. The tax payer must file with Keystone Collections an annual earned income tax form by April 15th. This tax is divided evenly between the Township and the Downingtown Area School District.

H. A. 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, 1.35% of the amount collected.

403.000	TAX COLLECTION	2009 Actual	2010 Projected	2011 Budget
403.3160	Real Estate Tax Commission	4,021.08	4,200.00	4,200.00
403.3170	Earned Inc Tax Commission	22,155.43	21,185.00	15,500.00
403.3180	Fire Hydrant Tax Comm	682.50	700.00	700.00
403.3900	Chester Tax Collection Com	-	0.00	817.00
	Total Tax Collection	26,859.01	26,085.00	21,217.00

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 2010, we incurred legal bills because of a law suit regarding Pine Creek Park Soccer Field which was carried over from 2009.

404.000	LEGAL SERVICES	2009 Actual	2010 Projected	2011 Budget
404.3140	Twp Solicitor Comp	17,365.48	24,000.00	25,000.00
404.3141	Twp Solicitor PCP LM	34,058.76	9,500.00	2,000.00
404.3160	Alternate Solicitor Comp	1,864.50	3,500.00	4,000.00
404.3900	Misc	42.50	0.00	0.00
	Total Legal Services	53,331.24	37,000.00	31,000.00

405 TOWNSHIP SECRETARY

ACCOUNT DESCRIPTION

This account provides funds to cover expenditures related to the employment of a full-time Township Secretary, 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 Township 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	2009 Actual	2010 Projected	2011 Budget
405.1300	Secretary Salary	57,412.31	58,620.00	58,620.00
405.1400	Office Administrative Assistants	20,216.89	21,000.00	15,500.00
405.1500	Insurance Benefits	13,178.11	12,500.00	13,500.00
405.1600	Retirement	80.00	80.00	80.00
405.1610	FICA	5,938.62	6,090.93	5,805.51
405.2100	Office Supplies	124.40	0.00	0.00
405.2500	Equipment	2,519.24	0.00	0.00
405.3250	Postage	3,893.23	0.00	0.00
405.3310	Mileage Reimbursement	337.28	50.00	100.00
405.3540	Worker's Comp	183.00	360.00	400.00
405.4200	Dues and Memberships	50.00	50.00	75.00
405.4600	Training, Mtgs & Conf.	172.00	200.00	300.00
	Total Township Secretary	104,105.08	98,950.93	94,245.18

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	2009 Actual	2010 Projected	2011 Budget
407.1000	Document Imaging	9,052.50	11,500.00	11,500.00
407.2000	Internet Fees	317.68	1,000.00	0.00
407.2100	Office Supplies	84.00	0.00	0.00
407.2110	Software Licenses	422.50	0.00	0.00
407.3740	Maintenance & Repairs	4,634.69	1,200.00	1,500.00
407.7500	Equipment Purchases	3,022.46	2,350.00	3,500.00
	Total Data Processing	17,533.83	16,050.00	16,500.00

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 2011. Implementation of the 537 Plan will begin in late 2011 or early 2012.

Due to budgeting constraints in 2010 and again in 2011, engineering projects will be kept to a minimum.

408.000	ENGINEERING SERVICES	2009 Actual	2010 Projected	2011 Budget
408.0020	Traffic Engineering	385.00	0.00	500.00
408.0040	Township Engineer	7,394.30	2,000.00	5,000.00
408.0042	HSt West Bridge	0	3,000.00	3,000.00
408.0043	SALDO Revisions	5,522.50	2,750.00	4,000.00
408.0044	Upper PC Culvert Repl	2,862.20	0.00	0.00
408.0045	Pine Creek Park	0	1,200.00	0.00
408.0046	Miscellaneous projects	0	15,000.00	3,000.00
408.0048	PCP north bridge repair	165.00	2,000.00	0.00
408.0050	Windolph Knoll Park	330.00	0.00	3,000.00
408.0051	Windolph Knoll	0	6.00	0.00
408.0052	HST East Bridge Repair	2,915.00	0.00	0.00
408.0053	Elbow Lane Culvert	110.00	0.00	0.00
408.0055	Bridge to Bridge Trail	110.00	0.00	0.00
408.0057	PCP field	26,010.18	3,000.00	0.00
408.00571	PCP Legal Consultation	16,335.15	0.00	0.00
408.0061	Pickering Meadows rd dedication	110.00	0.00	2,000.00
408.0063	Road Survey	20,810.70	0.00	0.00
408.0050	Alternate Twp. Engineer	130.00	100.00	0.00
408.0064	Road Crack Sealing Doc	2,718.79	1,600.00	0.00
408.0062	MS4 annual report	0	250.00	5,000.00
	Total Engineering Services	85,908.82	30,906.00	25,500.00

409 TOWNSHIP BUILDINGS

ACCOUNT DESCRIPTION

This account covers the expenditures related to the Township's administrative buildings and grounds. 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.

409.000	TOWNSHIP BUILDINGS	2009 Actual	2010 Projected	2011 Budget
409.2302	Heating Oil Cultural Center	7,748.95	10,000.00	11,000.00
409.2372	Building Supplies	2,552.32	500.00	500.00
409.3611	Electricity 1208	-	0.00	0.00
409.3612	Electricity Cultural Center	,713.47	12,000.00	13,000.00
409.3642	Sewer Charges Cult Cent	1,725.65	5,000.00	3,000.00
409.3652	Solid Waste Cultural Center	1,632.84	1,600.00	1,700.00
409.3662	Water Supply Cultural Center	-	0.00	0.00

409.000	TOWNSHIP BUILDINGS	2009 Actual	2010 Projected	2011 Budget
409.3712	Grounds Maint Cultural Center	1,357.12	0.00	0.00
409.3732	Bldg Maint Cultural Center	8,668.80	5,000.00	6,000.00
409.3733	Building Maintenance - Palmer House	1,123.00	52,000.00	500.00
409.3734	Building Maintenance - Gate House	870.00	13,000.00	1,000.00
409.4522	Contracted Janitorial Service	3,877.50	4,500.00	5,000.00
409.7002	Building Improvements Cultural.Ctr	9,972.40	0.00	6,000.00
409.7003	Cult Center Parking Lot	-	0.00	0.00
	Total Township Buildings	53,242.05	103,600.00	47,700.00

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	2009 Actual	2010 Projected	2011 Budget
410.1200	Office Supplies	2,852.20	2,000.00	2,000.00
410.1210	Chief Salary	90,842.83	85,733.00	88,733.00
410.1300	Officer Salaries	234,892.63	220,635.00	243,500.00
410.1310	OT, holiday, reimburseable details		20,000.00	25,000.00
410.1311	OT Buckle Up PA		10,000.00	7,000.00
410.1312	OT Downingtown SD		3,500.00	3,200.00

410.000	POLICE PROTECTION	2009 Actual	2010 Projected	2011 Budget
410.1400	Clerical Wages/police sal reimb	7,651.20	8,000.00	8,000.00
410.1530	Police Liability Insurance	9,155.03	9,665.00	9,300.00
410.1560	Health Insurance	41,248.51	43,100.00	45,000.00
410.1570	Medical Reimbursement	340.00	1,500.00	1,500.00
410.1600	Police Pension	47,701.00	48,000.00	54,143.00
410.1610	FICA	25,504.09	26,611.90	28,720.62
410.1800	Animal Control	180.00	2,500.00	2,500.00
410.1910	Uniforms	4,299.56	5,000.00	8,000.00
410.1920	College Reimbursement	-	1,500.00	1,500.00
410.2200	Police Equipment	4,181.39	2,500.00	4,000.00
410.2300	Building Electric	983.00	1,000.00	1,000.00
410.2310	Vehicle Fuel	13,050.36	18,000.00	19,000.00
410.2400	Educational Expenses	(100.00)	1,500.00	1,500.00
410.2700	Firearms Repl & Upgrade	759.96	800.00	1,000.00
410.3100	Medical & Prof Services	2,692.00	2,800.00	3,000.00
410.3200	Communications	1,816.27	2,000.00	2,400.00
410.3400	Public Relations	348.87	2,000.00	1,500.00
410.3510	Vehicle Liability Insurance	3,520.00	4,340.00	4,500.00
410.3500	Equipment Repairs	998.77	2,200.00	1,000.00
410.3540	Workers Comp	17,397.00	18,426.00	19,500.00
410.3610	Police Building Fuel Oil	1,039.32	1,000.00	1,000.00
410.3620	Police Building Sewer	500.00	500.00	500.00
410.3730	Building Maintenance	456.63	1,500.00	2,000.00
410.4600	Conferences and Mtgs	530.76	300.00	1,000.00
410.5100	Computer Software	5,201.94	5,000.00	3,800.00
410.5300	Vehicle Repair	11,313.84	9,700.00	8,000.00
410.5400	Speed Equipment Calibration	4,750.00	1,500.00	800.00
410.9000	Vehicle Purchase	-	30,000.00	20,000.00
410.9900	Misc	260.57	400.00	300.00
	Total Police Protection	534,367.73	593,210.90	623,896.62

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	2009 Actual	2010 Projected	2011 Budget
411.3100	Fire Marshal Comp	30.00	200.00	200.00
411.3540	Fireman's WC	4,453.89	5,100.00	5,200.00
411.4500	Fire Hydrant Contract	8,424.00	8,400.00	8,600.00
411.5410	Fireman's Relief Contribution	41,097.48	46,258.00	47,000.00
411.5420	Fire Service Contribution	31,417.66	31,829.00	30,000.00
	Total Fire Protection	85,423.03	91,787.00	91,000.00
412.0000	Ambulance Service			
412.5400	Contribution - Equipment Res	-	4,000.00	4,000.00
	Total Ambulance Service	0.00	4,000.00	4,000.00

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 2011.

PROJECTION

413.000	CODE ENFORCEMENT	2009 Actual	2010 Projected	2011 Budget
413.1400	Clerical Wages	11,458.72	7,900.00	5,692.00
413.1610	Clerical FICA	876.60	604.35	435.44
413.2000	Supplies	65.00	0.00	0.00
413.3100	Officers Compensation	26,361.50	22,000.00	22,000.00
413.3130	Engineering Service & Legal	-	500.00	500.00
413.3131	UCC Appeal Board	0	0	200.00
413.4200	Dues, Memberships	700.00	500.00	500.00
413.2700	GeoPlan Upgrade	-	0.00	2,350.00
	Total Code Enforcement	39,461.82	31,504.35	31,677.44

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.

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 funds for a zoning ordinance update, and Professional Planning Consultant to advise the Planning Commission

PROJECTION

We don't anticipate significant plan review by the Planning Commission in 2011 as economic conditions continue to be a major factor in the building slowdown. 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	2009 Actual	2010 Projected	2011 Budget
414.0060	Engineering Planning Consultant		0.00	1,000.00
414.1000	Long-range plans	67,382.04	25,000.00	0.00
414.1100	Zoning Ordinance Update	-	0.00	5,000.00
414.1200	Planning Commission Comp	4,650.00	6,300.00	6,300.00
414.1610	FICA	55.75	481.95	481.95
414.3100	PC legal services	-	0.00	500.00
414.3130	ZHB solicitor	-	8,000.00	1,500.00
414.3160	Court reporter	,063.50	1,400.00	1,000.00
414.3180	proj programs & studies	224.03	1,320.00	0.00
414.3400	Legal notices	836.90	1,000.00	500.00
414.3420	Printing	-	700.00	700.00
414.4600	Training, dues, conferences	-	0.00	700.00
	Total Planning and Zoning	74,512.22	44,201.95	17,681.95

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	2009 Actual	2010 Projected	2011 Budget
415.2000	Supplies & Misc	10.00	100.00	250.00
415.4600	Training, Dues, Conferences	84.90	0.00	250.00
	Total Emergency Management	94.90	100.00	500.00

426.0 RECYCLING

ACCOUNT DESCRIPTION

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

426.000	RECYCLING	2009 Actual	2010 Projected	2011 Budget
426.1000	Community Recycling	509.62	500.00	500.00
	Total Recycling	509.62	500.00	500.00

429 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 had engaged an Engineering Consultant to assist in preparing the Act 537 Plan for the Township in 2008. This plan is now close to approval.

429.000	WASTEWATER COLLECTION/TREATMENT	2009 Actual	2010 Projected	2011 Budget
429.1000	Act 537 Engineering	53,155.47	25,000.00	10,000.00
429.3140	Special Legal Services	127.50	3,000.00	1,000.00
	Total Wastewater Collection/Treatment	53,282.97	28,000.00	11,000.00

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. In 2010, the

Township borrowed \$1.2 mil and completed \$752,406 on road improvements with the balance of work \$396,030 to be completed in 2011.

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	2009 Actual	2010 Projected	2011 Budget
430.1220	Road Master/PW foreman Comp	18,559.11	0.00	0.00
430.1230	PW General Svs Comp	14,523.84	0.00	0.00
430.1500	Insurance Benefits	11,156.37	17,241.00	25,000.00
430.1610	FICA	2,575.19	0.00	0.00
430.2200	Gen Misc. Supplies	2,289.58	3,000.00	3,000.00
430.2310	Vehicle Fuel - Gas	4,449.88	8,200.00	8,000.00
430.2510	Vehicle Parts	3,622.03	10,000.00	3,400.00
430.3510	Vehicle Insurance	3,117.00	2,808.00	3,800.00
430.3540	Workers Comp	3,597.00	0.00	0.00
430.3740	Veh & Equip Maintenance	7,175.90	5,000.00	20,000.00
430.3840	Equipment Lease	0	1,000.00	3,000.00
430.4600	Training, Mtgs & Conferences	20	150.00	200.00
430.7400	Vehicle & Equipment Purchase	2,400.00	10,000.00	0.00
	Total Public Works - General Svs.	73,485.90	57,399.00	66,400.00

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.

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. Sodium chloride and calcium chloride are budgeted under Liquid Fuels.

432.000	Highways Snow & Ice Removal	2009 Actual	2010 Projected	2011 Budget
432.1400	Part Time Employee Comp	12,367.93	17,000.00	20,000.00
432.1610	FICA	901.80	1,300.50	1,530.00
432.2210	Calcium Chloride	383.75	0.00	0.00
432.2460	Anti-Skid Material	0.00	0.00	0.00

432.4500	Contracted Services	0	6,000.00	10,000.00
432.0000	Snow & Ice Removal - other	0.00	0.00	0.00
	Total Hwy Snow & Ice Removal	13,653.48	24,300.50	31,530.00

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, 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	2009 Actual	2010 Projected	2011 Budget
433.3130	Engineering Services	0.00	0.00	1,000.00
433.3610	Signal Electricity	248.53	500.00	500.00
433.4520	Signal Service Contract	962.50	2,000.00	2,200.00
	Total Traffic Signs & Signals	1,211.03	2,500.00	3,700.00

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.

In 2010, the Township incurred debt in the amount of \$1,015,000 for road improvement and retained two separate firms, B&J Excavating and Diamond Construction to pave the roads according to the above study.

438.000	HIGHWAY MAINT. & REPAIRS	2009 Actual	2010 Projected	2011 Budget
438.1300	Road Master/PW foreman	11,052.90	29,125.00	29,125.00
438.1400	Employee Comp (P/T or F/T)	10,289.30	21,000.00	18,024.00
438.1610	FICA	1,632.70	3,834.56	3,911.22
438.2450	Materials	463.55	20.00	0.00
438.2490	Misc Supplies	105.00	300.00	500.00
438.3130	PA One Call	334.05	250.00	300.00
438.3540	Workers Comp	0.00	1,900.00	2,200.00
438.4500	Contracted Services	0.00	5,000.00	5,000.00
439.1400	Upper Pine Ck Culvert	11,400.00	0.00	0.00
439.1500	HSTE Bridge Repair	1,870.00	0.00	0.00
439.1600	Road Paving	0.00	752,406.00	396,030.00
	Total Hwy Maintenance & Repairs	37,147.50	813,835.56	454,785.90

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	2009 Actual	2010 Projected	2011 Budget
452.5400	North Federation Contri	1,000.00	1,200.00	200.00
452.5420	DARC Contribution	3,900.00	5,100.00	4,000.00
452.5430	Park & Rec Special Events	2,616.23	1,852.00	2,200.00
452.5440	Park and Recreation Training	161.81	0.00	100.00
453.0100	Promotions and Artists	-	0.00	2,400.00
453.0200	Arts & Culture - Spectator Rec	-	5,000.00	4,200.00
454.1220	Director of Facilities Comp	8,134.10	8,135.00	0.00
454.1300	Full-time PWF Labor Comp	3,077.42	19,450.00	19,425.00
454.1400	Labor Comp - P/T & F/T	5,961.64	12,100.00	13,800.00
454.1610	FICA	2,078.71	2,413.58	2,541.71
454.1620	Worker's Comp	-	2,400.00	2,900.00
454.2470	Park Operating Supplies	125.42	1,230.00	1,000.00
454.2500	Repair and maint supplies	388.47	1,000.00	1,000.00
454.2510	Pine Creek Park Bridge Rep other	131.50	2,100.00	0.00
454.3610	Electricity - Pine Creek Park	2,119.01	2,500.00	2,600.00
454.3640	Sanitary Sewage	1,942.00	1,610.00	1,650.00
454.3710	Grounds Maintenance	2,490.00	1,500.00	4,000.00
454.3720	Tot Lot & Pavillion Maintenance	0	400.00	500.00
454.3730	Building Maintenance	16.75	0.00	25,000.00
454.3740	Repair of Grd Maint Equipment	326.29	1,500.00	1,500.00
454.3760	Trail Maintenance	0	0.00	500.00
454.4500	Contracted Maintenance Services	0.00	950.00	1,000.00
454.4511	Projects-Stmp Grinder Rental	0.00	500.00	0.00

454.4512	Projects-Hallman's Field	0.00	0.00	5,000.00
454.4513	Projects-Hedgerow Plant Maint	0.00	3,000.00	5,000.00
454.4514	Projects-PG Kiosk	0.00	700.00	700.00
454.4516	projects-PC Trail Study Grant	0.00	3,000.00	3,000.00
454.0000	Projects - FS Projects	0.00	0.00	1,500.00
454.5500	Mill at Anselma Contrib	2,000.00	0.00	0.00
454.6010	Soccer Field	127,779.10	8,800.00	2,000.00
454.6700	Meta's Garden	0.00	150.00	150.00
456.5400	Library Contributions	24,000.00	21,600.00	26,600.00
459.5400	Community Events Contributions	1,274.00	0.00	0.00
459.5410	Community Events Contributions	-	1,050.00	1,000.00
	Total Culture and Recreation	199,522.45	109,240.58	135,466.71

470 DEBT SERVICE

ACCOUNT DESCRIPTION

As noted above under roads, the Township borrowed approximately \$1.015 million to be used for road repair and maintenance. The debt service will begin in 2010. Currently, this debt is scheduled to be retired in five years.

470.000	DEBT SERVICE	2009 Actual	2010 Projected	2011 Budget
471.4000	Debt Principal	130,137.21	0.00	48,896.00
472.4000	Debt Interest	-	9,498.00	88,813.00
	Total Debt Service	130,137.21	9,498.00	137,709.00

480 MISCELLANEOUS EXPENDITURES

ACCOUNT DESCRIPTION

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	2009 Actual	2010 Projected	2011 Budget
486.0010	Misc. General Expenditures	257.00	1,500.00	1,500.00
468.0020	Police Video Camera Grant	5,974.00	0.00	0.00
486.0030	School Resource Offices	5,000.00	0.00	0.00
486.0040	Intergov. Expense, buckle up	45,192.92	46,000.00	7,000.00
486.0050	Reimbursable Engineering	44,339.85	25,000.00	6,000.00
486.0060	Reimbursable Legal	19,630.00	5,000.00	6,000.00

486.0070	Reimbursable Electric Permit Fee	5,206.25	3,500.00	3,500.00
486.1	Reimbursable Other	1,870.30	0.00	0.00
	Total Miscellaneous Expenditures	127,470.32	81,000.00	24,000.00

491.000	REFUND OF PRIOR YEAR REVENUE	2009 Actual	2010 Projected	2011 Budget
491.0000	Refund of Prior Year Revenue	37.22	10.00	0.00
6560.0000	Payroll Expenses	0.31	0.00	0.00
	Total	37.53	10.00	0.00

Total 2009 Operating Expenditures	2,154,288
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493.000 CAPITAL EXPENSES

ACCOUNT DESCRIPTION

There is a need to purchase a generator to power the building in case of an emergency.

	Capital Expenses	2009 Actual	2010 Projected	2011 Budget
493.000	Public Works Roads	0.00	0.00	79,258.00
	PW Vehicle Maintenance	0.00	0.00	1,500.00
	Emergency Generator	0.00	0.00	3,000.00
	Total	0.00	0.00	83,758.00

	Capital Improvement	2009 Actual	2010 Projected	2011 Budget
493.1600	Palmer Roof Replacement	0	0	50,000.00
493.1601	Cultural Center Roof Replacement	0	0	170,000.00
493.1602	Capital Reserve (Earthwork, Shed)	0	0	12,000.00
	Total	0	0	232,000.00

TOTAL 2011 GENERAL FUND EXPENDITURES	2,470,045
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2011 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	2009 Actual	2010 Projected	2011 Budget
403.3190	Open Space Tax Commission	8,879.93	10,564.00	10,878.00
486.008	Open Space Purchases			
	486-0086-Project66	3,395.91	4,000.00	0.00
	486.0083-Consultant Fees	1,498.19	1,500.00	0.00
	486.0084-Engineering	0.00	0.00	0.00
	486.0085-Appraisals	0.00	0.00	30,000.00
	486.0086-Legal Fees	0.00	0.00	0.00
	486.0087-OPN SP Advertising	0.00	0.00	0.00
	486.0088-Printing-Copying Costs	0.00	0.00	0.00
	486.0089- Easement	0.00	0.00	0.00
	486.0090 Hopkins Easement	0.00	0.00	0.00
	486.008-Open Space Purc Other	0.00	0.00	855,000.00
	486.0091-Land Trust	2,500.00	2,500.00	0.00
	486.0092-White Easement	100,000.00	100,000.00	0.00
	total Open Space Expenditures	116,274.03	118,564.00	895,878.00

2011 LIQUID FUELS EXPENDITURES FOR WEST PIKELAND TOWNSHIP

Liquid Fuels Expenditures

	LIQUID FUELS	2009 Actual	2010 Projected	2011 Budget
432.2210	Calcium Chloride		250.00	500.00
432.2450	Sodium Chloride	16719.07	10,000.00	12,000.00
433.2150	Signs Purchase & Install	4,694.80	3,000.00	3,000.00
438.2450	Materials	1,704.04	1,200.00	5,000.00
439.1400	Upper Pine Creek Culverts	53,515.00	0.00	0.00
439.1500	HSTE bridge repair	103,285.00	0.00	0.00
439.1501	HSTE Engrg expenses	10,328.00	0.00	0.00
439.1100	Salt Storage Facility	-	0.00	50,000.00
439.1600	Paving Local Roads	90,249.00	116,836.00	0.00
471.4000	Debt Service (Principal)			137,709.00
	TOTAL EXPENSES	280,494.91	131,286.00	208,209.00

West Pikeland Township

2011 Budget Revenue Summary Sheet							
Account No	Description	2007 Actual	2008 Actual	2009 Actual	2010 Projected 12/31/2010	2010 Budget	2011 Budget
	Beginning Cash Balance			358,104.00	112,708.00	21,537.00	514,537.07
301.000	Real Estate Taxes	43,701.28	44,983.73	49,893.47	80,172.80	80,172.80	78,000.00
301.101	Real Estate Taxes - Infrastructure				120,259.20	120,259.20	116,000.00
310.000	Act 511 Taxes	1,577,612.58	1,426,911.09	1,245,034.94	1,240,000.00	1,225,000.00	1,210,000.00
320.000	Licenses & Permits	46,171.21	54,639.00	58,699.99	60,700.00	53,400.00	60,400.00
330.000	Fines and Forfeits	59,900.77	62,035.74	47,926.68	51,200.00	54,000.00	46,100.00
341.000	Interest Earnings	33,588.82	13,925.54	5,517.04	2,000.00	4,300.00	2,000.00
342.000	Rents	39,190.00	32,719.44	44,646.00	50,970.00	49,900.00	50,100.00
350.000	Intergovernmental Revenues	144,908.67	552,224.19	129,006.42	139,174.00	185,603.00	151,100.00
360.000	Charges for Services	97,972.92	127,337.60	70,559.57	45,420.00	77,600.00	52,900.00
380.000	Miscellaneous Revenues	355,288.04	47,621.92	91,557.80	1,057,515.33	90,800.00	194,209.00
	Total	2,398,334.29	2,362,398.25	1,742,841.91	2,847,411.33	1,941,035.00	1,960,809.00
	Ending Cash Balance & Revenue			2,100,945.91	2,960,119.33	1,962,572.00	2,475,346.07

West Pikeland Township

2011 Budget Expense Summary Sheet							
Account No	Description	2007 Actual	2008 Actual	2009 Actual	2010 Projected 12/31/2010	2010 Budget	2011 Budget
400	General Government	109,240.77	106,020.44	76,626.68	82,732.19	95,670.00	102,190.19
401-407	Administration	312,040.88	308,803.12	394,511.63	337,174.23	331,040.38	345,050.18
408	Engineering Services	42,166.83	139,878.94	85,908.82	30,906.00	31,500.00	25,500.00
409	Township Building	418,160.15	207,733.48	53,242.05	103,600.00	45,350.00	47,700.00
410-412	Public Safety	536,242.52	619,714.52	619,790.76	688,997.90	656,806.90	718,896.62
413-415	Codes & Planning	61,558.49	73,177.60	114,068.94	75,806.30	81,663.90	49,859.39
	Public Works						
426-429	Recycling & Wastewater Coll	19,934.16	99,439.76	53,792.59	28,500.00	26,500.00	11,500.00
430-448	Highways	123,697.34	137,871.05	125,497.91	898,035.06	151,196.77	556,415.90
450-459	Culture-Recreation	100,140.93	80,271.00	199,522.45	109,240.58	118,794.58	135,466.71
470-475	Debt Service	127,644.35	180,566.06	130,137.21	9,580.00	0.00	137,709.00
480-486	Miscellaneous Expenditures	95,971.72	502,373.74	127,470.32	81,000.00	117,700.00	24,000.00
491-492	Refund of Pr Yrs Exp and Interfun	0.00	0.00	37.53	10.00	0.00	0.00
493	Capital Expenditures	0	23,760	0	0	230,359	315,758
	Total	1,946,798.14	2,479,609.45	1,980,606.89	2,445,582.26	1,886,581.52	2,470,045.99
	Total revenues and ending cash balance				2,960,119.33	1,962,572.00	2,475,346.07
	Difference (ending cash balance)				514,537.07	75,990.48	5,300.08

West Pikeland Township

General Fund Revenues								
Expense Su	Description	2008 Actual	2009 Actual	2010 Actual 9 Mos	2010 Budget	2010 Proj as of 12/31/10	Requested 2011 Budget	Comments
Beginning Balance January			358,104.00		21,537	112,708.00	514,537.07	
301.000	Real Estate Taxes							
301.100	Real Estate Current Year	43,814.89	48,109.53	41,876.00	48,932.00	48,932.00	78,000.00	.2 mills of assessed value 397,863,230
301.101	Real Estate Infrastructure			140,000.00	150,000.00	150,000.00	116,000.00	.3 mills of assessed value 397,863
301.400	Delinquent	1,168.84	1,783.94	1,480.00	1,500.00	1,500.00		
	Total	44,983.73	49,893.47	183,356.00	200,432.00	200,432.00	194,000.00	
310.000	Act 511 Taxes							
310.100	R.E. Transfer Tax	116,354.75	86,892.81	112,114.12	80,000.00	125,000.00	95,000.00	Two portion is 0.5% on real estate
310.210	EIT - Current Yr.	1,310,556.34	1,158,142.13	939,147.60	1,145,000.00	1,115,000.00	1,115,000.00	In 07, 08, 09, typically we receive 30 to 32% of the taxes in the last 6 mos of year.
	Total	1,426,911.09	1,245,034.94	1,051,261.72	1,225,000.00	1,240,000.00	1,210,000.00	
320.000	Licenses & Permits							
321.450	Liquor Control Board Fees	200.00	275.00	0.00	200.00	200.00	200.00	\$200 for each liquor license
321.600	Contractors License	11,250.00	7,050.00	5,175.00	5,000.00	5,300.00	5,000.00	
321.800	Cable TV Franchise	43,189.00	50,930.99	43,351.81	48,000.00	55,000.00	55,000.00	Contract w/Verizon & Comcast
322.820	Street Encroachment Permit		444.00	175.00	200.00	200.00	200.00	
	Total	54,639.00	58,699.99	48,701.81	53,400.00	60,700.00	60,400.00	
330.000	Fines and Forfeits							
331.100	Fines from DJ	40,852.23	26,641.09	24,310.21	40,000.00	30,000.00	30,000.00	non-vehicle code fines
331.110	Vehicle Code Fines from State	4,123.77	3,890.17	2,186.74	5,000.00	4,700.00	5,000.00	based on miles of roads & population
331.120	Fines - Local Ordinances	435.00	425.00	300.00	1,000.00	1,000.00	500.00	
331.130	Court Restitution & Misc. Fines	11,854.46	14,177.27	6,945.58	8,000.00	12,000.00	10,000.00	
331.150	Police Details	4,770.28	2,793.15	3,250.67	0.00	3,500.00	600.00	
	Total	62,035.74	47,926.68	36,993.20	54,000.00	51,200.00	46,100.00	
341.000	Interest Earnings							
341.100	Interest - General Accounts	11,497.72	4,554.15	1,083.29	3,400.00	1,250.00	1,250.00	Interest rates have fallen to .39% but will not fall beyond .25%
341.100	Interest - Special Funds	252.93	0.00		0.00	0.00	0.00	
341.000	Interest Earnings - escrow & other	2,174.89	962.89	557.97	900.00	750.00	750.00	
	Total	13,925.54	5,517.04	1,641.26	4,300.00	2,000.00	2,000.00	

West Pikeland Township

General Fund Revenues								
Expense Su	Description	2008 Actual	2009 Actual	2010 Actual 9 Mos	2010 Budget	2010 Proj as of 12/31/10	Requested 2011 Budget	Comments
342.000	Rents							
342.100	Rent of Twp. Land	2,116.00	1,500.00	2,260.00	1,000.00	2,300.00	2,000.00	
342.200	Rent of Pine Creek Pk	125.00	325.00	225.00	400.00	225.00	300.00	
342.210	Rent from Palmer House	10,200.00	11,750.00	10,000.00	15,000.00	15,000.00	16,200.00	Appraisal \$1750 to \$2,000
342.220	Rent from Gate House	10,200.00	9,300.00	6,580.00	12,000.00	7,400.00	9,600.00	Appraisal \$850 to \$1000
342.230	Rent from Theatre Facility	5,953.44	8,300.00	11,750.00	13,000.00	14,000.00	14,000.00	Church rent is \$250/wk; other misc. rentals
342.240	Rent from Twp. Meeting Room	825.00	1,000.00	250.00	1,500.00	500.00	1,000.00	
342.250	Rent from Miss Betty Day Camp	3,000.00	7,000.00	0.00	7,000.00	10,000.00	7,000.00	assumes no increase
342.260	Donations	300.00	5,471.00	1,150.00	0.00	1,150.00	0.00	
342.270	Damage Reimbursement	0.00	0.00	45.00	0.00	45.00	0.00	
342.621	Donations Pine Creek Park	0.00	0.00	350.00	0.00	350.00	0.00	
	Total	32,719.44	44,646.00	32,610.00	49,900.00	50,970.00	50,100.00	
350.000	Intergovernmental Revenues							
351.020	Police Vehicle Video Grant	372,580.78	0.00	0.00	0.00	0.00	0.00	
351.350	FEMA Grant 2006 June storm		1,441.93	0.00	0.00	0.00	0.00	
351.351	FEMA Grant 2010 Feb storm			7,106.00	0.00	7,106.00	0.00	
352.010	DAPG Disbursement	1,790.06	0.00	0.00	0.00	0.00	0.00	
354.090	DCNR - Community Development	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	Comp Plan Grant to be received in 2011 and not 2010
354.110	Arts Grant (Chester Springs Studio	1,054.00	703.00	0.00	703.00	0.00	0.00	
354.140	HHW collection grant	706.26	460.03	709.17	500.00	710.00	500.00	
354.150	Act 101 Recycling Grant	26,284.00	0.00	0.00	1,500.00	1,500.00	1,500.00	
355.010	Public Utility Realty Tax	2,161.27	2,474.33	0.00	2,200.00	2,200.00	2,200.00	Distri annually in Oct. from State
355.060	Police Pension Assistance (Rebate	25,490.63	25,024.10	25,878.73	29,000.00	29,000.00	29,000.00	Offset the expenditure of Police Pension
355.070	Foreign Fire Insurance Tax	46,446.62	41,097.48	46,257.66	42,000.00	46,258.00	47,000.00	Expenditure side is 411.541
355.080	Regional Police - Buckle Up, etc.	68,210.57	51,273.31	18,507.39	46,000.00	46,000.00	7,000.00	State reduced grant
355.081	Miss Betty's Day Camp Police Detail		3,000.00	0.00	3,000.00	3,000.00	3,000.00	Annual amount
355.082	Downingtown Schl Dist - Police Detail		3,532.24	0.00	3,200.00	3,200.00	3,200.00	
357.010	County grant (Comp Plan)/other Grants		0.00	0.00	50,000.00	0.00	50,000.00	Payment on completion of Comp Plan
	Total	552,224.19	129,006.42	98,658.95	185,603.00	139,174.00	151,100.00	

West Pikeland Township

General Fund Revenues								
Expense Su	Description	2008 Actual	2009 Actual	2010 Actual 9 Mos	2010 Budget	2010 Proj as of 12/31/10	Requested 2011 Budget	Comments
360.000	Charges for Services							
361.310	Subdiv & Land Development Fees	52,542.61	11,600.00	1,600.00	10,000.00	3,000.00	3,000.00	Based on economy
361.320	SALDO Plan Review Fees	127.50	0.00	0.00	0.00	0.00	0.00	
361.340	Zoning Hearing Fees	12,217.42	7,922.39	836.72	5,000.00	1,000.00	3,000.00	
361.500	Sale of Maps and Publications	457.00	109.00	150.00	200.00	200.00	200.00	
361.550	Bank Finance Charge	-5.62	0.00	0.00	0.00	0.00	0.00	
361.560	Charges for Photocopies	134.34	177.50	112.00	200.00	120.00	200.00	residents pay 25 cents/copy
361.990	Misc Fees and Permits	1,304.86	1,378.68	301.83	1,000.00	600.00	1,000.00	Solicitation Permits, flood cert, road occup,
362.110	Police Reports Charges	900.00	1,020.00	645.00	900.00	1,000.00	1,000.00	
362.120	Police Impound Charges	300.00	0.00	0.00	0.00	0.00	0.00	N/A
362.410	Building Permit Fees	53,721.49	41,822.00	25,317.50	50,000.00	35,000.00	40,000.00	
362.420	Electrical permit fees	1,100.00	970.00	480.00	3,800.00	1,000.00	1,000.00	Township's charge @ \$30/permit + 20% adm fe
362.421	Electrical permit fees Applicant	4,538.00	5,560.00	2,312.00	6,500.00	3,500.00	3,500.00	Collected for MidAtlantic
	Total	127,337.60	70,559.57	31,755.05	77,600.00	45,420.00	52,900.00	
380.000	Miscellaneous Revenues							
367.200	Spectator Recreation		5.00	0.00	0.00	0.00	0.00	
383.120	Fire Hydrant Revenue	8,925.37	8,766.65	8,632.80	10,800.00	10,800.00	10,800.00	\$20/parcel containing hydrant - incr by 20%.
389.100	Other Unclass Income		484.17	491.25	0.00	500.00	0.00	
390.100	Insurance Reimbursement - Police	5,498.60	60.00	3,453.24	0.00	3,453.24	0.00	Police Accident
391.100	PADOT reimbur for Clover Mill eas	1,461.60	0.00	0.00	0.00	0.00	0.00	
391.110	Reimbursable Misc.		2,188.77	2,567.25	0.00	2,567.25	0.00	Commonwealth of PA - damage to 113 and 401 conduit reimbursement
391.120	Reimburseable Historic Commissic	0.00	0.00	86.84	0.00	86.84	0.00	
392.110	Recapture Alloc Engrg		15,193.00	0.00	10,000.00	0.00	0.00	
393.130	Proceeds - Borrowings from DNB	0.00	0.00	1,003,000.00	0.00	1,015,000.00	0.00	2010 Road Paving Work
394.100	Refund of Bank Charges	0.00	192.77	0.00	0.00	0.00	0.00	
395.100	Refund of Prior Year Expenditures	31,011.86	4,639.04	108.00	5,000.00	108.00	500.00	
395.110	Eng'g and Legal Fee Reimburse	9,557.47	59,842.08	16,068.16	65,000.00	25,000.00	45,000.00	ACMEC is largest at \$33,825
395.113	Transfer fm LF Debt Service	0.00	0.00	0.00	0.00	0.00	137,909.00	Offset with Debt Serv expenses
395.120	Reimbursable Code Enforcement	0.00	180.00	0.00	0.00	0.00	0.00	
396.100	Sale of Former Township Building	-16,000.00	0.00	0.00	0.00	0.00	0.00	
397.100	Auction Revenue	6,754.00	0.00	0.00	0.00	0.00	0.00	
398.100	Reimburseable Conv Costs	332.11	0.00	0.00	0.00	0.00	0.00	
399.100	Reimburseable Postage	80.91	6.32	0.00	0.00	0.00	0.00	
	Total	47,621.92	91,557.80	1,034,407.54	90,800.00	1,057,515.33	194,209.00	
	TOTAL REVENUES	2,362,398.25	1,742,841.91	2,519,385.53	1,941,035.00	2,847,411.33	1,960,809.00	
	Total Revenues and Beginning Cash Balance		2,100,945.91		1,962,572.26	2,960,119.33	2,475,346.07	

General Fund Expenditures

		2008	2009	2010 Actual	2010	2010 Proj	Requested	Comments
Account No	Description	Actual	Actual	as of 9/30/10	Budget	as of 12/31/10	2011 Budget	
400.0000	General Government							
400.1100	Supervisors Comp	9,375.00	8,055.51	4,687.50	9,375.00	9,375.00	9,375.00	Annual amount
400.1600	Retirement Expense	570.78	320.00	0.00	400.00	0.00	0.00	Fee for 457 Plan
400.1610	Supervisors FICA	717.20	616.22	358.60	720.00	717.19	717.19	7.65% of compensation
400.1220	Director of Facilities						8,000.00	Moved from 454.1220
400.2100	Office Supplies	8,860.67	6,738.77	3,521.30	7,100.00	4,000.00	5,000.00	All supplies for all depts except police
400.2150	Photo Copies	146.08	229.20	1,373.17	500.00	2,200.00	3,500.00	245X12 Copy contract
400.2170	Ordinance Codification		-	0.00	6,475.00	0.00	6,475.00	\$12,950 contract 1/2 completed in 07
400.2200	Equipment	2,648.28	-	1,457.50	3,500.00	1,900.00	2,500.00	Copier contract
400.3120	Financial Review Committee		-	0.00	100.00	0.00	100.00	
400.3150	Strategic Planning Committee		-	0.00	100.00	0.00	0.00	
400.3160	Gov't Study Comm	11,428.88	875.00	0.00	0.00	0.00	0.00	
400.3170	HARB			0.00	100.00	0.00	100.00	
400.3180	Historic Commission		84.23	134.99	1,000.00	150.00	1,000.00	Memberships, film & printing of pictures, displays, tour fees, supplies
400.3190	Environmental Advisory Committee		-	0.00	100.00	0.00	100.00	Seminars
400.3210	Telephone	8,533.69	8,276.34	6,450.22	8,000.00	8,000.00	8,000.00	Upgrade phone system
400.3250	Postage		-	2,010.44	3,500.00	2,500.00	2,500.00	
400.3300	Mileage Reimbursement	694.83	1,015.60	369.33	800.00	500.00	600.00	
400.3410	Advertisements	10,740.82	4,356.88	5,682.73	6,000.00	6,500.00	4,000.00	JM, Road Bids, EIT, Mgr
400.3500	General Liab Insurance & Inland M	6,966.35	8,311.38	10,099.97	8,500.00	10,100.00	12,000.00	
400.3510	Real & Personal Property	17,126.00	16,249.00	16,226.00	18,250.00	16,230.00	14,000.00	Broke this out into PW, & Pol
400.3530	Errors & Omission Ins.	11,658.95	11,554.56	15,259.61	11,250.00	15,260.00	15,000.00	
400.3800	Safety Dep, PO Boxes	129.00	-	0.00	0.00	0.00	0.00	No charge at DNB
400.3900	Misc Expense	1,982.60	692.47	465.69	500.00	500.00	500.00	BOS - coffee, food, etc
400.4200	Membership, Dues, Conv	2,532.72	1,560.14	3,856.82	4,200.00	4,200.00	4,200.00	PSATS & CATO BOS
400.4600	Super Training Seminars	5,375.60	2,770.58	0.00	1,600.00	0.00	0.00	
400.4800	Newsletter Printing - Post	6,155.49	4,645.47	440.31	3,500.00	550.00	500.00	
400.4801	Salary Increases	-	-	0.00	0.00	0.00	3,973.00	2% increase for employees
400.4900	Service Charge	377.50	275.33	23.10	100.00	50.00	50.00	Bank Charges
	Total General Government	106,020.44	76,626.68	72,417.28	95,670.00	82,732.19	102,190.19	

West Pikeland Township

General Fund Expenditures

		2008	2009	2010 Actual	2010	2010 Proj	Requested	Comments
Account No	Description	Actual	Actual	as of 9/30/10	Budget	as of 12/31/10	2011 Budget	
401.0000	Township Manager							
401.1100	Twp Interim Manager	16,847.27	51,569.68	0.00	0.00	0.00	0.00	
401.1150	Twp Mgr Consultant	-	87,220.00	90,940.00	117,600.00	117,600.00	27,000.00	Dec 2010 & Jan-Feb 2011
401.1200	Manager's Salary	66,173.54	13,944.40	0.00	0.00	0.00	92,000.00	
401.1500	Insurance Benefits	12,047.73	-	0.00	0.00	0.00	13,000.00	assuming h/w
401.1610	FICA	5,062.28	-	0.00	0.00	0.00	7,038.00	7.65% of compensation
401.3310	Mileage Reimbursement	292.78	326.72	604.65	300.00	700.00	500.00	.50 per mile
401.3540	Workers Comp	1,024.82	200.00	0.00	0.00	0.00	1,500.00	W/C renews 2/8/11
401.3600	Public Officials Bond	2,754.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	
401.3900	Misc	96.27	-	0.00	0.00	0.00	0.00	
401.4200	Memberships, Dues	342.50	125.00	0.00	1,100.00	0.00	1,000.00	New Mgr ICMA, APPM
401.4600	Training, Mtgs, Convent	160.00	214.00	140.00	300.00	300.00	1,500.00	
	Total Township Manager	104,801.19	158,499.80	96,584.65	124,200.00	123,500.00	148,438.00	
402.0000	Financial Administration							
402.1400	Bookeepers Comp	17,397.68	20,774.04	17,047.21	22,200.00	22,200.00	20,000.00	assumes a zero base increase
402.1610	FICA	1,330.93	1,589.21	1,085.77	1,698.30	1,698.30	1,530.00	7.65% of wages
402.2100	Office Supplies	55.50	370.62	0.00	0.00	0.00	0.00	
402.3110	CPA Compensation	6,500.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	Audit
402.3250	Postage	5.21	-	0.00	0.00	0.00	0.00	
402.3540	Worker's Comp	595.20	100.00	158.23	70.00	160.00	150.00	
402.3600	Treasury Administration	1,844.36	1,948.80	1,585.81	1,800.00	2,200.00	2,200.00	26 payrolls per year
402.3610	Treasurers Bond		2,253.00	0.00	2,250.00	2,250.00	2,250.00	Renewal of Bond
402.4600	Training, Mtgs, Conf.	100.00	147.00	80.00	0.00	80.00	520.00	Training in Quickbooks
	Total Financial Administration	27,828.88	34,182.67	26,957.02	35,018.30	35,588.30	33,650.00	
403.0000	Tax Collection							
403.3160	Real Estate Tax Commission	4,123.07	4,021.08	3,999.26	4,200.00	4,200.00	4,200.00	1600 bills @ 2.25 + Postage - Roxie to check rate for 2011
403.3170	Earned Inc Tax Commission	24,703.08	22,155.43	19,380.49	21,755.00	21,185.00	15,500.00	Based on Eit Revenue 1.35%
403.3180	Fire Hydrant Tax Comm	684.00	682.50	682.50	700.00	700.00	700.00	460 bills @ 1.50
403.3900	Chester Tax Collection Com	4,646.57	-	0.00	0.00	0.00	817.00	Administration
	Total Tax Collection	34,156.72	26,859.01	24,062.25	26,655.00	26,085.00	21,217.00	

West Pikeland Township

General Fund Expenditures

		2008	2009	2010 Actual	2010	2010 Proj	Requested	Comments
Account No	Description	Actual	Actual	as of 9/30/10	Budget	as of 12/31/10	2011 Budget	
404.0000	Legal Services							
404.3140	Twp Solicitor Comp	25,819.93	17,365.48	22,498.64	20,000.00	24,000.00	25,000.00	
404.3141	Twp Solicitor PCP LM	-	34,058.76	9,095.00	0.00	9,500.00	2,000.00	
404.3160	Alternate Solicitor Comp	125.00	1,864.50	675.60	3,500.00	3,500.00	4,000.00	Sewer
404.3900	Misc	1,054.42	42.50	0.00	0.00	0.00	0.00	
	Total Legal Services	26,999.35	53,331.24	32,269.24	23,500.00	37,000.00	31,000.00	
405.0000	Township Secretary							
405.1300	Secretary Salary	55,220.70	57,412.31	45,060.07	58,620.00	58,620.00	58,620.00	assumes a zero base
405.1400	Office Administrative Assistants	17,613.77	20,216.89	14,018.14	21,930.00	21,000.00	15,500.00	assumes a zero base
405.1500	Insurance Benefits	13,233.78	13,178.11	9,776.44	12,500.00	12,500.00	13,500.00	Employee pay 10% copay deducted from budge
405.1600	Retirement	149.01	80.00	0.00	80.00	80.00	80.00	Participant Fee for 457
405.1610	FICA	5,571.83	5,938.62	4,519.47	6,162.08	6,090.93	5,670.18	link based on salary
405.2100	Office Supplies	188.73	124.40	0.00	0.00	0.00	0.00	
405.2500	Equipment		2,519.24	0.00	0.00	0.00	0.00	
405.2110	computers	-	-	0.00	250.00	0.00	0.00	
405.3250	Postage	2,850.41	3,893.23	0.00	2,500.00	0.00	0.00	
405.3310	Mileage Reimbursement	298.80	337.28	31.98	0.00	50.00	100.00	
405.3540	Worker's Comp	850.00	183.00	359.17	275.00	360.00	400.00	W/C renews 2/8/11
405.4200	Dues and Memberships	60.00	50.00	0.00	50.00	50.00	75.00	CCSIG Fee
405.4600	Training, Mtgs & Conf.	846.50	172.00	70.00	300.00	200.00	300.00	CATO Conv - Spring & Fall
	Total Township Secretary	96,883.53	104,105.08	73,835.27	102,667.08	98,950.93	94,245.18	
407.0000	Data Processing							
407.1000	Document Imaging	9,055.00	9,052.50	6,750.00	11,500.00	11,500.00	11,500.00	DOC Star
407.2000	Internet Fees	2,226.25	317.68	638.00	1,000.00	1,000.00	0.00	Basic web hosting
407.2100	Office Supplies	97.50	84.00	0.00	0.00	0.00	0.00	Included in Gen'l Gov
407.2110	Software Licenses	536.97	422.50	0.00	0.00	0.00	0.00	
407.3740	Maintenance & Repairs	5,294.00	4,634.69	1,031.24	3,000.00	1,200.00	1,500.00	IT Services (Echo) @ 115/hr
407.7500	Equipment Purchases	923.73	3,022.46	1,309.45	3,500.00	2,350.00	3,500.00	Laptop (JM), computer
	Total Data Processing	18,133.45	17,533.83	9,728.69	19,000.00	16,050.00	16,500.00	

General Fund Expenditures

		2008	2009	2010 Actual	2010	2010 Proj	Requested	Comments
Account No	Description	Actual	Actual	as of 9/30/10	Budget	as of 12/31/10	2011 Budget	
408.0000	Engineering Services							
408.0020	Traffic Engineering	1,750.00	385.00	0.00	1,000.00	0.00	500.00	Attend mtgs & Review Plans
408.0030	GIS engineering	40.00	-	0.00	500.00	0.00	0.00	
408.0040	Township Engineer	9,136.01	7,394.30	0.00	9,000.00	2,000.00	5,000.00	
408.0042	HSt West Bridge	26,295.25	-	2,756.25	0.00	3,000.00	3,000.00	Concept plan for design
408.0043	SALDO Revisions	2,090.00	5,522.50	2,750.00	0.00	2,750.00	4,000.00	
408.0044	Upper PC Culvert Repl		2,862.20	0.00	0.00	0.00	0.00	
408.0045	Pine Creek Park	4,717.65	-	1,088.00	0.00	1,200.00	0.00	
408.0046	Miscellaneous projects	2,911.61	-	14,602.33	0.00	15,000.00	3,000.00	
408.0047	Bridge Inspections	7,694.72	-	0.00	0.00	0.00	0.00	
408.0048	PCP north bridge repair	8,287.55	165.00	247.50	0.00	2,000.00	0.00	
408.0049	FEMA funded riprap	7,480.00	-	0.00	0.00	0.00	0.00	
408.0050	Windolph Knoll Park	7,453.84	330.00	0.00	6,000.00	0.00	3,000.00	
408.0051	Windolph Knoll	5,060.65	-	6.00	0.00	6.00	0.00	
408.0052	HST East Bridge Repair	22,133.05	2,915.00	0.00	0.00	0.00	0.00	
408.0053	Elbow Lane Culvert	2,660.01	110.00	0.00	0.00	0.00	0.00	
408.0054	Bridlewood Stormwater	2,255.00	-	0.00	0.00	0.00	0.00	
408.0055	Bridge to Bridge Trail	4,981.90	110.00	0.00	0.00	0.00	0.00	
408.0056	PCP North Bridge repairs	1,045.00	-	0.00	0.00	0.00	0.00	
408.0057	PCP field	17,328.54	26,010.18	2,659.60	2,500.00	3,000.00	0.00	
408.00571	PCP Legal Consultation		16,335.15	0.00	0.00	0.00	0.00	
408.0058	Pickering Meadows	252.00	-	0.00	0.00	0.00	0.00	
408.0061	Pickering Meadows rd dedication		110.00	0.00	5,000.00	0.00	2,000.00	to be dedicated
408.0063	Road Survey		20,810.70	0.00	0.00	0.00	0.00	
408.0050	Alternate Twp. Engineer	4,986.16	130.00	62.50	0.00	100.00	0.00	
408.0059	Pickering Grove Park	1,320.00		0.00	0.00	0.00	0.00	
408.0064	Road Crack Sealing Doc		2,718.79	1,541.60	0.00	1,600.00	0.00	
408.0062	MS4 annual report			220.00	7,500.00	250.00	5,000.00	deferred to 2011
	Total Engineering Services	139,878.94	85,908.82	25,933.78	31,500.00	30,906.00	25,500.00	

West Pikeland Township

General Fund Expenditures

		2008	2009	2010 Actual	2010	2010 Proj	Requested	Comments
Account No	Description	Actual	Actual	as of 9/30/10	Budget	as of 12/31/10	2011 Budget	
409.0000	Township Buildings							
409.2302	Heating Oil Cultural Center	10,934.86	7,748.95	6,514.28	10,000.00	10,000.00	11,000.00	
409.2372	Building Supplies	314.91	2,552.32	240.22	1,000.00	500.00	500.00	
409.3611	Electricity 1208	65.70	-	0.00	0.00	0.00	0.00	
409.3612	Electricity Cultural Center	14,277.39	13,713.47	8,316.61	15,000.00	12,000.00	13,000.00	PECO 5% in 2011
409.3642	Sewer Charges Cult Cent	953.88	1,725.65	4,911.53	1,700.00	5,000.00	3,000.00	Historic Yellow Springs
409.3652	Solid Waste Cultural Center	1,699.88	1,632.84	1,224.63	1,650.00	1,600.00	1,700.00	Trash Removal
409.3662	Water Supply Cultural Center	145.00	-	0.00	0.00	0.00	0.00	
409.3712	Grounds Maint Cultural Center	128.17	1,357.12	0.00	0.00	0.00	0.00	
409.3732	Bldg Maint Cultural Center	10,772.28	8,668.80	4,111.16	5,500.00	5,000.00	6,000.00	
409.3733	Building Maintenance - Palmer Ho	12,529.00	1,123.00	403.56	3,000.00	52,000.00	500.00	Roof in 2010
409.3734	Building Maintenance - Gate Hous	1,700.00	870.00	11,471.08	3,000.00	13,000.00	1,000.00	Well in 2010
409.4522	Contracted Janitorial Service	2,671.00	3,877.50	3,075.00	4,500.00	4,500.00	5,000.00	Cleaning of Cult Center
409.7002	Building Improvements C.Ctr	4,503.11	9,972.40	0.00	0.00	0.00	6,000.00	painting in Cult Center
409.7003	Cult Center Parking Lot	147,038.30	-	0.00	0.00	0.00	0.00	
	Total Township Buildings	207,733.48	53,242.05	40,268.07	45,350.00	103,600.00	47,700.00	

West Pikeland Township

General Fund Expenditures

		2008	2009	2010 Actual	2010	2010 Proj	Requested	Comments
Account No	Description	Actual	Actual	as of 9/30/10	Budget	as of 12/31/10	2011 Budget	
410.0000	Police Protection							
410.1200	Office Supplies	2,152.42	2,852.20	1,626.25	1,800.00	2,000.00	2,000.00	
410.1210	Chief Salary	87,903.02	90,842.83	72,427.97	85,733.00	85,733.00	88,733.00	
410.1300	Officer Salaries	232,265.05	234,892.63	185,047.59	220,635.00	220,635.00	243,500.00	
410.1310	OT, holiday, reimburseable details				20,000.00	20,000.00	25,000.00	
410.1311	OT Buckle Up PA				12,000.00	10,000.00	7,000.00	
410.1312	OT Downingtown SD				3,500.00	3,500.00	3,200.00	
410.1400	Clerical Wages/police sal reimb	6,605.28	7,651.20	5,798.88	8,000.00	8,000.00	8,000.00	Assumes zero base
410.1530	Police Liability Insurance	8,099.99	9,155.03	9,663.56	9,500.00	9,665.00	9,300.00	
410.1560	Health Insurance	45,017.47	41,248.51	32,027.93	43,100.00	43,100.00	45,000.00	
410.1570	Medical Reimbursement	130.00	340.00		1,500.00	1,500.00	1,500.00	
410.1600	Police Pension	41,983.38	47,701.00		48,000.00	48,000.00	54,143.00	MMO- State aid offsets some of this cost
410.1610	FICA	24,998.17	25,504.09	20,140.49	26,764.90	26,611.90	28,720.62	7.65% of salary - linked
410.1800	Animal Control	3,906.04	180.00	2,335.00	2,500.00	2,500.00	2,500.00	
410.1910	Uniforms	4,514.75	4,299.56	3,554.74	5,000.00	5,000.00	8,000.00	1/2 vests
410.1920	College Reimbursement	1,152.40	-	1,500.00	1,500.00	1,500.00	1,500.00	Contract requirement
410.2200	Police Equipment	2,269.66	4,181.39	456.65	2,500.00	2,500.00	4,000.00	
410.2300	Building Electric		983.00	1,000.00	1,000.00	1,000.00	1,000.00	
410.2310	Vehicle Fuel	19,829.78	13,050.36	12,873.34	15,000.00	18,000.00	19,000.00	
410.2400	Educational Expenses		(100.00)	986.72	1,500.00	1,500.00	1,500.00	
410.2700	Firearms Repl & Upgrade	2,662.50	759.96		1,000.00	800.00	1,000.00	
410.3100	Medical & Prof Services	4,157.09	2,692.00	2,119.94	3,000.00	2,800.00	3,000.00	Psychological & Prisoner Lockup
410.3200	Communications	1,502.27	1,816.27	1,746.33	2,000.00	2,000.00	2,400.00	
410.3400	Public Relations	1,361.51	348.87	900.32	2,000.00	2,000.00	1,500.00	Halloween Handouts
410.3510	Vehicle Liability Insurance	1,081.88	3,520.00	3,166.56	4,000.00	4,340.00	4,500.00	
410.3500	Equipment Repairs	3,271.29	998.77	2,196.25	1,000.00	2,200.00	1,000.00	
410.3540	Workers Comp	15,688.04	17,397.00	18,426.79	17,500.00	18,426.00	19,500.00	
410.3610	Police Building Fuel Oil		1,039.32	1,000.00	1,000.00	1,000.00	1,000.00	
410.3620	Police Building Sewer		500.00	500.00	500.00	500.00	500.00	
410.3730	Building Maintenance	439.91	456.63	935.92	2,000.00	1,500.00	2,000.00	
410.4600	Conferences and Mtgs	833.48	530.76	84.78	1,000.00	300.00	1,000.00	
410.5100	Computer Software	4,836.44	5,201.94	292.00	5,000.00	5,000.00	3,800.00	Cody/fingerprint share
410.5300	Vehicle Repair	7,512.66	11,313.84	9,692.71	7,000.00	9,700.00	8,000.00	
410.5400	Speed Equipment Calibration	436.50	4,750.00	1,439.00	550.00	1,500.00	800.00	
410.9000	Vehicle Purchase		-	23,267.42	10,000.00	30,000.00	20,000.00	
410.9900	Misc	334.66	260.57	286.61	500.00	400.00	300.00	
	Total Police Protection	524,945.64	534,367.73	415,493.75	567,582.90	593,210.90	623,896.62	

General Fund Expenditures

Account No	Description	2008 Actual	2009 Actual	2010 Actual as of 9/30/10	2010 Budget	2010 Proj as of 12/31/10	Requested 2011 Budget	Comments
411.0000	Fire Protection							
411.3100	Fire Marshal Comp	60.00	30.00	0.00	200.00	200.00	200.00	
411.3540	Fireman's WC	3,969.26	4,453.89	5,085.88	4,600.00	5,100.00	5,200.00	Twp portion based on asses. Val of property in area
411.4500	Fire Hydrant Contract	8,424.00	8,424.00	6,412.54	8,424.00	8,400.00	8,600.00	Aqua Qtry rentals for 39 hydrants
411.5410	Fireman's Relief Contribution	46,446.62	41,097.48	0.00	42,000.00	46,258.00	47,000.00	Revenue side is 355.070
411.5420	Fire Service Contribution	31,869.00	31,417.66	31,828.75	30,000.00	31,829.00	30,000.00	Annual Contri -Kimberton & Lionville
	Total Fire Protection	90,768.88	85,423.03	43,327.17	85,224.00	91,787.00	91,000.00	
412.0000	Ambulance Service							
412.5400	Contribution - Equipment Res	4,000.00	-	0.00	4,000.00	4,000.00	4,000.00	Uwchlan Ambulance
	Total Ambulance Service	4,000.00	0.00	0.00	4,000.00	4,000.00	4,000.00	
413.0000	Code Enforcement							
413.1400	Clerical Wages	24,063.06	11,458.72	5,708.85	12,600.00	7,900.00	5,692.00	Refer to
413.1610	Clerical FICA	1,840.82	876.60	436.76	963.90	604.35	435.44	
413.2000	Supplies	47.00	65.00	0.00	0.00	0.00	0.00	Under General Gov.
413.3100	Officers Compensation	32,240.50	26,361.50	16,564.00	22,000.00	22,000.00	22,000.00	
413.3130	Engineering Service & Legal	150.00	-	0.00	500.00	500.00	500.00	
413.3131	UCC Appeal Board						200.00	West Chesco Appeals
413.4200	Dues, Memberships	100.00	700.00	401.50	700.00	500.00	500.00	ICC and Bd of Appeals Membership
413.2700	GeoPlan Upgrade		-	0.00	2,350.00	0.00	2,350.00	Software has not been upgraded in 6 years
	Total Code Enforcement	58,441.38	39,461.82	23,111.11	39,113.90	31,504.35	31,677.44	
414.0000	Planning and Zoning							
414.0060	Engineering Planning Consultant	424.11		0.00	500.00	0.00	1,000.00	At request of the P.C
414.1000	Long-range plans	-	67,382.04	21,547.90	25,000.00	25,000.00	0.00	
414.1100	Zoning Ordinance Update	-	-	0.00	5,000.00	0.00	5,000.00	Confirmation with TCA
414.1200	Planning Commission Comp	5,025.00	4,650.00	2,625.00	6,300.00	6,300.00	6,300.00	\$75/member/meeting
414.1610	FICA	384.43	355.75	200.82	500.00	481.95	481.95	
414.3100	PC legal services	-	-	0.00	500.00	0.00	500.00	
414.3130	ZHB solicitor	-	-	7,279.03	1,500.00	8,000.00	1,500.00	
414.3160	Court reporter	1,651.00	1,063.50	1,308.02	1,000.00	1,400.00	1,000.00	
414.3170	Planning consultant	5,454.40	-	0.00	0.00	0.00	0.00	
414.3180	proj programs & studies		224.03	1,317.99	0.00	1,320.00	0.00	Forest Stewardship Plan
414.3400	Legal notices	1,310.94	836.90	936.74	500.00	1,000.00	500.00	
414.3420	Printing	378.67	-	675.60	500.00	700.00	700.00	
414.4600	Training, dues, conferences	-	-	0.00	500.00	0.00	700.00	Brandywine Conserv. \$450
	Total Planning and Zoning	14,628.55	74,512.22	35,891.10	41,800.00	44,201.95	17,681.95	

General Fund Expenditures

		2008	2009	2010 Actual	2010	2010 Proj	Requested	Comments
Account No	Description	Actual	Actual	as of 9/30/10	Budget	as of 12/31/10	2011 Budget	

West Pikeland Township

General Fund Expenditures

		2008	2009	2010 Actual	2010	2010 Proj	Requested	
Account No	Description	Actual	Actual	as of 9/30/10	Budget	as of 12/31/10	2011 Budget	Comments
415.0000	Emergency Management							
415.2000	Supplies & Misc	107.67	10.00	46.10	500.00	100.00	250.00	
415.4600	Training, Dues, Conferences	-	84.90	0.00	250.00	0.00	250.00	
	Total Emergency Management	107.67	94.90	46.10	750.00	100.00	500.00	
426.0000	Recycling							
426.1000	Community Recycling	416.01	509.62	0.00	500.00	500.00	500.00	
	Total Recycling	416.01	509.62	0.00	500.00	500.00	500.00	
429.0000	Wastewater Collection/Treatment							
429.1000	Act 537 Engineering	2,862.50	53,155.47	22,098.79	25,000.00	25,000.00	10,000.00	Linehan & Guy confirm
429.1100	Wastewater collection/treatment sy	96,161.25	-	0.00	0.00	0.00	0.00	
429.3140	Special Legal Services		127.50	2,752.50	1,000.00	3,000.00	1,000.00	
	Total Wastewater Collection/Tre	99,023.75	53,282.97	24,851.29	26,000.00	28,000.00	11,000.00	
430.0000	Public Works - General Svs							
430.1220	Road Master/PW foreman Comp	16,186.13	18,559.11	0.00	0.00	0.00	0.00	Wages in highways and C/R only
430.1230	PW General Svs Comp	15,098.44	14,523.84	939.00	0.00	0.00	0.00	Wages in highways and C/R only
430.1500	Insurance Benefits	773.11	11,156.37	13,354.38	14,200.00	17,241.00	25,000.00	Employee pays 10% copay
430.1610	FICA	1,212.41	2,575.19	61.42	0.00	0.00	0.00	
430.2200	Gen Misc. Supplies	4,071.92	2,289.58	2,866.24	2,800.00	3,000.00	3,000.00	Materials for shop & small tools
430.2310	Vehicle Fuel - Gas	5,115.59	4,449.88	5,703.09	5,200.00	8,200.00	8,000.00	
430.2510	Vehicle Parts	1,702.97	3,622.03	8,905.77	2,800.00	10,000.00	3,400.00	
430.3130	Engineering Services	0	0	0.00	1,000.00	0.00	0.00	
430.3510	Vehicle Insurance	3,171.03	3,117.00	2,808.07	3,500.00	2,808.00	3,800.00	
430.3540	Workers Comp	4,415.79	3,597.00	0.00	0.00	0.00	0.00	
430.3740	Veh & Equip Maintenance	5,031.18	7,175.90	2,127.21	6,500.00	5,000.00	20,000.00	moved \$10,000 from 493.1000
430.3840	Equipment Lease	13,521.58	0.00	0.00	2,000.00	1,000.00	3,000.00	Stump Grinder
430.4600	Training, Mtgs & Conferences		20	150.00	200.00	150.00	200.00	
430.7400	Vehicle & Equipment Purchase	4,320.07	2,400.00	0.00	10,000.00	10,000.00	0.00	PW equip replacement
	Total Public Works - General Sv	74,620.22	73,485.90	36,915.18	48,200.00	57,399.00	66,400.00	

West Pikeland Township

General Fund Expenditures

		2008	2009	2010 Actual	2010	2010 Proj	Requested	
Account No	Description	Actual	Actual	as of 9/30/10	Budget	as of 12/31/10	2011 Budget	Comments
432.0000	Highway Snow & Ice Removal							
432.1400	Part Time Employee Comp	7,205.94	12,367.93	16,127.29	12,500.00	17,000.00	20,000.00	Seasonal \$16.22 pr hr
432.1610	FICA	480.55	901.80	1,233.75	918.00	1,300.50	1,530.00	
432.2210	Calcium Chloride		383.75	0.00	500.00	0.00	0.00	Moved to L.F.
432.2460	Anti-Skid Material	-1,167.10	0.00	0.00	0.00	0.00	0.00	
432.4500	Contracted Services		0	5,135.00	3,000.00	6,000.00	10,000.00	
432.0000	Snow & Ice Removal - other	292.58	0.00	0.00	500.00	0.00	0.00	
	Total Hwy Snow & Ice Removal	6,811.97	13,653.48	22,496.04	17,418.00	24,300.50	31,530.00	
433.0000	Traffic Signs & Signals							
	Signs Purchase & Install in LF	0	0	0.00	0.00	0.00	0.00	See Liquid Fuels
433.3130	Engineering Services	975.00	0.00	0.00	0.00	0.00	1,000.00	
433.3610	Signal Electricity	463.84	248.53	198.96	500.00	500.00	500.00	PECO bills
433.4520	Signal Service Contract	15,681.22	962.50	144.84	2,000.00	2,000.00	2,200.00	Base \$725 + call outs
	Total Traffic Signs & Signals	17,120.06	1,211.03	343.80	2,500.00	2,500.00	3,700.00	
438.0000	Hwy Maintenance & Repairs							
438.1300	Road Master/PW foreman		11,052.90	21,547.00	29,125.00	29,125.00	29,125.00	assumes zero base
438.1400	Employee Comp (P/T or F/T)	11,472.60	10,289.30	13,768.98	18,140.00	21,000.00	18,024.00	assumes zero base
438.1610	FICA	877.69	1,632.70	2,701.65	3,615.77	3,834.56	3,606.90	
438.2450	Materials	10,028.10	463.55	17.96	0.00	20.00	0.00	See Liquid Fuels
438.2490	Misc Supplies	1,323.06	105.00	268.78	500.00	300.00	500.00	Supplies for projects
438.3130	PA One Call	459.00	334.05	237.40	350.00	250.00	300.00	
438.3540	Workers Comp	1,181.15	0.00	1,459.34	1,960.00	1,900.00	2,200.00	
438.4500	Contracted Services	13,977.20	0.00	3,995.00	29,388.00	5,000.00	5,000.00	
439.1400	Upper Pine Ck Culvert		11,400.00	0.00	0.00	0.00	0.00	
439.1500	HSTE Bridge Repair		1,870.00	0.00	0.00	0.00	0.00	
439.1600	Road Paving	0.00	0.00	0.00	0.00	752,406.00	396,030.00	Remainder of 2010 work
	Total Hwy Maintenance & Repair	39,318.80	37,147.50	43,996.11	83,078.77	813,835.56	454,785.90	

West Pikeland Township

General Fund Expenditures

		2008	2009	2010 Actual	2010	2010 Proj	Requested	Comments
Account No	Description	Actual	Actual	as of 9/30/10	Budget	as of 12/31/10	2011 Budget	
450.0000	Culture-Recreation							
452.5200	Arts Grant (Chester Springs Studio)		-		0.00	0.00	0.00	
452.5400	North Federation Contri	-	1,000.00	1,200.00	1,250.00	1,200.00	200.00	200 per year dues
452.5420	DARC Contribution	4,800.00	3,900.00	5,100.00	4,100.00	5,100.00	4,000.00	\$3,840 proj allocation to WPT
452.5430	Park & Rec Special Events	2,580.72	2,616.23	477.26	2,400.00	1,852.00	2,200.00	\$477 Egg Hunt plus Fall Fest (\$375 music + \$700 crafts and refreshments) + \$300 Holiday Stroll
452.5440	Park and Recreation Training		161.81	0.00	100.00	0.00	100.00	
453.0100	Promotions and Artists	113.38	-	0.00	0.00	0.00	2,400.00	Promotor of concert
453.0200	Arts & Culture - Spectator Rec		-	3,449.94	5,000.00	5,000.00	4,200.00	Piano, memberships, signs
454.1220	Director of Facilitites Comp	8,134.10	8,134.10	6,257.00	8,135.00	8,135.00	0.00	Harry (moved to Gen Govt.)
454.1300	Full-time PWF Labor Comp		3,077.42	13,084.61	19,450.00	19,450.00	19,425.00	Zero base increase
454.1400	Labor Comp - P/T & F/T	23,859.70	15,961.64	7,740.03	12,100.00	12,100.00	13,800.00	Zero base increase
454.1610	FICA	2,522.90	2,078.71	2,082.17	2,413.58	2,413.58	2,541.71	
454.1620	Worker's Comp		-	2,384.47	3,136.00	2,400.00	2,900.00	
454.2470	Park Operating Supplies	1,061.54	125.42	859.75	2,700.00	1,230.00	1,000.00	purchase mulcher for hedgerow work- Action PW (\$1000) and map printing for kiosks (200)
454.2500	repair and maint supplies		388.47	936.48	1,000.00	1,000.00	1,000.00	
454.2511	Pk Bridge Repair Comp	986.00	-	0.00	0.00	0.00	0.00	
454.2510	Pine Creek Park Bridge Rep other	387.50	131.50	2,092.91	2,000.00	2,100.00	0.00	
454.3610	Electricity - Pine Creek Park	1,738.51	2,119.01	1,873.77	2,500.00	2,500.00	2,600.00	PECO bill
454.3640	Sanitary Sewage	1,142.00	1,942.00	1,206.00	1,610.00	1,610.00	1,650.00	Ace Portables in Park
454.3650	Solid Waste Collection	876.00	0.00	0.00	0.00	0.00	0.00	
454.3710	Grounds Maintenance	805.00	2,490.00	705.55	4,500.00	1,500.00	4,000.00	
454.3720	Tot Lot & Pavillion Maintenance		0	0.00	400.00	400.00	500.00	order and spread \$400 of mulch for play area if not already completed in 2010. 2011 budget for mulch
454.3730	Building Maintenance	869.27	16.75	0.00	10,000.00	0.00	25,000.00	wood replacement, roof, paint & upgrade
454.3740	Repair of Grd Maint Equipment		326.29	277.66	1,500.00	1,500.00	1,500.00	
454.3760	Trail Maintenance		0	0.00	500.00	0.00	500.00	
454.4500	Contracted Maintenance Services	1,412.50	0.00	950.00	0.00	950.00	1,000.00	

West Pikeland Township

General Fund Expenditures

		2008	2009	2010 Actual	2010	2010 Proj	Requested	Comments
Account No	Description	Actual	Actual	as of 9/30/10	Budget	as of 12/31/10	2011 Budget	
454.4511	Projects-Stmp Grinder Rental		0.00	0.00	500.00	500.00	0.00	Would PW complete the grinding if we rent the grinder - Darin Groff unable to complete this fall as planned
454.4512	Projects-Hallman's Field		0.00	0.00	0.00	0.00	5,000.00	Backstop replacement
454.4513	Projects-Hedgerow Plant Maint		0.00	0.00	5,000.00	3,000.00	5,000.00	Nancy Bartley & Darin Groff are purchasing \$3k in plantings- late Oct 2010 planting
454.4514	Projects-PG Kiosk		0.00	0.00	700.00	700.00	700.00	Kiosk for PG will be ordered in Nov 2010
454.4515	Projects-Pickering Trail Kiosk		0.00	0.00	0.00	0.00	0.00	
454.4516	projects-PC Trail Study Grant		0.00	0.00	3,000.00	3,000.00	3,000.00	
454.0000	Projects - FS Projects	0.00	0.00	0.00	0.00	0.00	1,500.00	Carry out phase I of Forest Stewardship Plan
454.5400	Binky Lee Contribution	2,000.00	0.00	0.00	0.00	0.00	0.00	
454.5500	Mill at anselma contrib	0.00	2,000.00	0.00	2,000.00	0.00	0.00	
454.6010	Soccer Field		127,779.10	8,787.50	0.00	8,800.00	2,000.00	Goals & Equip. Box
454.6700	Meta's garden	42.38	0.00	0.00	150.00	150.00	150.00	Fall mums and New bushes
456.5400	Library Contributions	24,000.00	24,000.00	21,600.00	21,600.00	21,600.00	26,600.00	
459.5400	Community Events Contributions		1,274.00	0.00	0.00	0.00	0.00	
459.5410	Community Events Contributions	2,889.50	-	0.00	1,050.00	1,050.00	1,000.00	FNCC Contribution
459.4600	Seminars	50.00	-	0.00	0.00	0.00	0.00	
	Total Culture and Recreation	80,271.00	199,522.45	81,065.10	118,794.58	109,240.58	135,466.71	
470.0000	Debt Service							
471.4000	Debt Principal	170,000.00	130,137.21	0.00	0.00	0.00	48,896.00	Board needs to decide on
472.4000	Debt Interest	10,566.06	-	0.00	0.00	9,498.00	88,813.00	amount of early loan
	Total Debt Service	180,566.06	130,137.21	0.00	0.00	9,498.00	137,709.00	retirement (\$150,000 +/-?)
475.0000	Fiscal Agend Bond Fees			81.72	0.00	82.00	0.00	
480.0000	Miscellaneous Expenditures							
486.0010	Misc. General Expenditures	926.25	257.00	910.55	200.00	1,500.00	1,500.00	
468.0020	Police Video Camera Grant	367,425.78	5,974.00	0.00	0.00	0.00	0.00	
486.0030	School Resource Offices	5,000.00	5,000.00	0.00	0.00	0.00	0.00	
486.0040	Intergov. Expense, buckle up	53,574.72	45,192.92	22,812.87	46,000.00	46,000.00	7,000.00	offset by 355.080 Revenue
486.0050	Reimbursable Engineering	46,757.82	44,339.85	12,668.16	45,000.00	25,000.00	6,000.00	offset by 395.110 Revenue
486.0060	Reimbursable Legal	20,637.58	19,630.00	3,400.00	20,000.00	5,000.00	6,000.00	offset by 395.110 Revenue
486.0070	Reimbursable Electric Permit Fee	4,516.00	5,206.25	1,580.00	6,500.00	3,500.00	3,500.00	offset by 362.421 Revenue
486.009	Reimbursable Other	3,535.59	-	0.00	0.00	0.00	0.00	
486.1	Reimbursable Other		1,870.30	2,567.25	0.00	0.00	0.00	
	Total Miscellaneous Expenditure	502,373.74	127,470.32	43,938.83	117,700.00	81,000.00	24,000.00	

West Pikeland Township

General Fund Expenditures

		2008	2009	2010 Actual	2010	2010 Proj	Requested	Comments
Account No	Description	Actual	Actual	as of 9/30/10	Budget	as of 12/31/10	2011 Budget	
491.0000	Refund of Prior Year Revenue	0.00	37.22	9.17	0.00	10.00	0.00	
6560.0000	Payroll Expenses		0.31	0.00	0.00	0.00	0.00	
	Total		37.53	9.17	0.00	10.00	0.00	
Total Operating Expenses		2,455,849.71	1,980,606.89	1,173,541.00	1,656,222.52	2,445,582.26	2,154,287.99	
493.0000 Capital or Large Purchases								
493.1000	Police Vehicle & equipment	7,509.74			0.00	0.00	0.00	See 410.9000
	New Police Officer				0.00	0.00	0.00	
	Public Works Roads				0.00	0.00	79,258.00	2011 Road Projects
	PW vehicle maintenance				0.00	0.00	1,500.00	sand blast & paint
	PW vehicle				0.00	0.00	0.00	Removed on 11.01.10
	Shed at Culture Center	-	-	0.00	0.00	0.00	0.00	Moved to 493.16021
	PW Equip				0.00	0.00	0.00	Board removed
	emergency generator				11,000.00	0.00	3,000.00	
	Total	7,509.74			11,000.00	0.00	83,758.00	
Capital Improvements								
493.1400	Snow & Ice Remova-other	1,250.00						
493.1500	Capital Improvements	15,000.00			119,359.00	0.00		
493.1600	Palmer House Roof						50,000.00	complete in 2011
493.1601	Cult Ctr Roof				100,000.00	0.00	170,000.00	completed in 2011
493.1602	Capital Reserve						12,000.00	Earthwork, Cult Shed
	Total	16,250.00			219,359.00	0.00	232,000.00	
	Total Capital Expenses	\$23,759.74			\$230,359.00	\$0.00	\$315,758.00	
TOTAL EXPENSES		2,479,609		1,173,541.00	1,886,581.52	2,445,582.26	2,470,045.99	
Total revenues and beginning cash balance						2,960,119.33	2,475,346.07	
Difference (ending cash balance)						514,537.07	5,300.08	

West Pikeland Township

Revenues - Open Space Fund								
Account No	Description	2008 Actual	2009 Actual	2010 Actual 9/30/2010	2010 Budget	2010 Proj 12/31/2010	Requested 2011 Budget	Comments
	Beginning Cash Balance				200,294.44	170,091.00	388,325.00	
310.230	EIT - Special Open Space Tax	271,921.23	563,464.01	461,199.04	572,500.00	556,000.00	572,500.00	In 07, 08, 09, typically we receive 30 to 32% of the taxes in the last 6 mos of year.
341.000	Interest Earnings - Open Space Fund	1,538.39	3,564.95	2,152.48	3,000.00	2,300.00	2,000.00	MM interest dropped to .75% in Aug 2010
357.010	County Grant/Other Grant			2,500.00		2,500.00	0.00	
392.200	Open Space Misc Income		699.20	0.00	0.00	0.00	0.00	
	Total Revenues	273,459.62	567,728.16	465,851.52	575,500.00	558,300.00	574,500.00	
	Total Revenues and Beginning Cash Balance				775,794.44	728,391.00	962,825.00	
Expenditures - Open Space Fund								
Account No	Description	2008 Actual	2009 Actual	2010 Actual 9/30/10	2010 Budget	2010 Proj 12/31/2010	Requested 2011 Budget	Comments
		24,306.95						
403.3190	Open Space Tax Commission	4,646.57	10,709.60	8,879.93	10,877.50	10,564.00	10,878.00	1.9% x OP tax
486.008	Open Space Purchases							The Open Space Comm. Advises that 5 properties will be going to settle in 2011
	486-0086-Project66	4,408.80	3,238.75	3,395.91	0.00	4,000.00	0.00	
	486.0083-Consultant Fees	6,681.37	19,264.54	1,498.19	0.00	1,500.00	0.00	
	486.0084-Engineering	1,860.00	632.50	0.00		0.00	0.00	
	486.0085-Appraisals	11,100.00	14,050.00	0.00		0.00	30,000.00	Est. for 2011
	486.0086-Legal Fees		1,035.10	0.00		0.00	0.00	
	486.0087-OPN SP Advertising		686.00	0.00		0.00	0.00	
	486.0088-Printing-Copying Costs		105.86	0.00		0.00	0.00	
	486.0089- Easement		1,857.35	0.00		0.00	0.00	
	486.0090 Hopkins Easement		327,720.75	0.00		0.00	0.00	
	486.008-Open Space Purc Other	256.78	263,055.00	0.00		0.00	855,000.00	5 properties going to settle
	486.0091-Land Trust			2,500.00	0.00	2,500.00	0.00	
	486.0092-White Easement			100,000.00		100,000.00	0.00	
	486.0093-Conti-Davis Easement					221,502.00		
	Total Open Space Expenditures	53,260.47	642,355.45	116,274.03	10,877.50	340,066.00	895,878.00	
	Total revenues and beginning cash				775,794.44	728,391.00	962,825.00	
	Difference (ending cash balance)				764,916.94	388,325.00	66,947.00	

West Pikeland Township
Liquid Fuels Budget

Revenues

2010 Budget								
Account No	Description	2008 Actual	2009 Actual	2010 Actual 9/30/2010	2010 Budget	2010 Proj as of 12/31/10	Requested 2011 Budget	Comments
	Beginning Cash Balance				164,489.03	170,850.00	139,760.50	
355.020	Liquid Fuels Tax	107,009.37	103,011.33	98,959.19	99,200.00	98,959.00	98,000.00	
341.120	Interest - Liquid Fuels Acct	5,610.11	2,192.14	989.13	1,000.00	1,200.00	1,300.00	
391.110	Reimbursable Misc.			37.50	0.00	37.50	0.00	
	TOTAL REVENUES	112,619.48	105,203.47	99,985.82	100,200.00	100,196.50	99,300.00	
	Total Revenues and Beginning Cash Balance				264,689.03	271,046.50	239,060.50	

Expenditures

2010 Budget								
Account No	Description	2008 Actual	2009 Actual	2010 Actual 9/30/2010	2010 Budget	2010 Proj as of 12/31/10	Requested 2011 Budget	Comments
	Liquid Fuels Account							
432.2210	Calcium Chloride			203.88	0.00	250.00	500.00	Moved from GF
432.2450	Sodium Chloride	7414.93	16719.07	8,794.52	15,000.00	10,000.00	12,000.00	
433.2150	Signs Purchase & Install	1,646.75	4,694.80	1,937.35	3,000.00	3,000.00	3,000.00	
438.2450	Materials		1,704.04	904.63	5,000.00	1,200.00	5,000.00	
439.1400	Upper Pine Creek Culverts		53,515.00	0.00	0.00	0.00	0.00	
439.1500	HSTE bridge repair		103,285.00	0.00	0.00	0.00	0.00	
439.1501	HSTE Engrg expenses		10,328.00	0.00	0.00	0.00	0.00	
439.1501	HSTW Storm Sewer		-	0.00	25,000.00	0.00	0.00	
439.1100	Salt storage facility		-	0.00	70,000.00	0.00	50,000.00	Build on Cracas Property
439.1600	Paving Local Roads		90,249.00	0.00	115,000.00	116,836.00	0.00	
471.4000	Debt Service (Principal)						137,709.00	Transfer to GFR 439.113
	TOTAL EXPENSES	9,061.68	280,494.91	11,840.38	233,000.00	131,286.00	208,209.00	
	Less total revenues and beginning cash balance				264,689.03	271,046.50	239,060.50	
	Difference (ending cash balance)				31,689.03	139,760.50	30,851.50	

Overall Summary

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Total