

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
Carry Forward Fund Balances									
General Funds Infrastructure		1,550,000	1,550,000				1,550,000	2,430,000	(880,000)
General Funds Operating	2,257,455		2,257,455				2,257,455	1,520,000	737,455
Total General Funds	2,257,455	1,550,000	3,807,455				3,807,455	3,950,000	(142,545)
Liquid Fuels				205,000			205,000	153,000	52,000
Open Space					3,448,000		3,448,000	3,120,000	328,000
Library						3,300	3,300	3,100	200
Total Funds	2,257,455	1,550,000	3,807,455	205,000	3,448,000	3,300	7,463,755	7,226,100	237,655

**West Pikeland Township
2018 Budget**

Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget		2017 Budget	2018 Budget vs 2017 Budget
-----------	----------------	------------------------	--------------	------------	---------	----------------------	--	----------------	-------------------------------

Revenue

301.000 Real Property Taxes									
301.100 Real Estate Taxes-CurY (.2mils)	77,700		77,700				77,700	85,000	(7,300)
301.120 Real Estate Infrastructure (.3 mils)	116,550		116,550				116,550	127,500	(10,950)
301.400 Real Estate Taxes-Delinquent	2,000		2,000				2,000	2,500	(500)
301.410 Real Estate Infrastructure Delinquent			0				0	4,100	(4,100)
301.600 Real Estate Taxes-Interim			0				0		0
Total 301.000 Real Property Taxes	196,250	0	196,250	0	0	0	196,250	219,100	(22,850)
310.000 Act 511 Taxes									
301.110 Library Tax Revenue (.3 mils)						116,550	116,550	127,500	(10,950)
310.100 Real Estate Transfer Taxes	120,000		120,000				120,000	155,215	(35,215)
310.210 Earned Income Tax-CurY	1,600,000		1,600,000				1,600,000	1,550,000	50,000
310.220 Earned Income Tax-PriorY			0				0		0
310.230 Open Space Acquisition					550,000		550,000	550,000	0
310.240 OS Development & Maintenance					180,000		180,000	180,000	0
Total 310.000 Act 511 Taxes	1,720,000	0	1,720,000	0	730,000	116,550	2,566,550	2,562,715	3,835
320.000 Licenses & Permits									
321.450 Liquor Control Board License	200		200				200	200	0
321.600 Contractors License (remove account)			0				0		0
321.800 Cable TV Franchise	100,000		100,000				100,000	80,000	20,000
322.820 Street Encroachment Permits	500		500				500	200	300
Total 320.000 Licenses & Permits	100,700	0	100,700	0	0	0	100,700	80,400	20,300

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
330.000 Fines & Forfeits									
331.100 Fines from District Justice	30,000		30,000				30,000	35,000	(5,000)
331.110 Vehicle Code Fines from State	2,000		2,000				2,000	2,000	0
331.120 Fines-Local Ordinances			0				0	100	(100)
331.130 Court Restitution & Misc Fines	5,000		5,000				5,000	5,000	0
331.140 Parking Violations	100		100				100	100	0
331.150 Police Details	1,000		1,000				1,000	1,000	0
Total 330.000 Fines & Forfeits	38,100	0	38,100	0	0	0	38,100	43,200	(5,100)
341.000 Interest Earnings									
341.001 Interest-General Accounts	6,000		6,000				6,000	2,000	4,000
341.002 Interest Earnings Escrow & Other	9,000		9,000				9,000	100	8,900
341.040 Interest Library Tax							0	1,500	(1,500)
341.050 Interest Earnings Open Space					15,000		15,000	5,000	10,000
341.060 Service/Fee Revenue (remove account)			0				0		0
341.120 Interest-Liquid Fuels Account				700			700	50	650
Total 341.000 Interest Earnings	15,000	0	15,000	700	15,000	0	30,700	8,650	22,050
342.000 Rental Income									
342.100 Rent of Twp. Land	13,500		13,500				13,500	13,500	0
342.200 Rent of Pine Creek Park	250		250				250	250	0
342.210 Rent from Palmer House			0				0	-	0
342.230 Rent from Black Box	30,000		30,000				30,000	31,000	(1,000)
342.240 Rent from Twp. Meeting Room	500		500				500	1,000	(500)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
342.270 Damage Reimbursement			0				0	-	0
342.280 Janitorial Service Fee			0				0	-	0
Total 342.000 Rental Income	44,250	0	44,250	0	0	0	44,250	45,750	(1,500)
350.000 Intergovernment Revenues									
351.020 Police Vehicle Video Grant	0		0				0	-	0
351.130 FEMA Disaster Grants	0		0				0	-	0
351.351 PEEMA Disaster Grants	0		0				0	-	0
352.010 DAPG Disbursement	0		0				0	-	0
354.070 Culture Center Imp. Grant	0		0				0	-	0
354.071 Tourism Grant	0		0				0	-	0
354.090 Community Development	0		0				0	-	0
354.110 Arts Grant (Chester Springs Studio)	0		0				0	-	0
354.140 Hazardous Waste Collection Grant	250		250				250	-	250
354.150 Act 101 Recycling Grant	400		400				400	500	(100)
354.160 Flood Plain Reimbursement			0				0	-	0
355.010 Public Utility Realty Tax	2,750		2,750				2,750	2,750	0
355.020 Liquid Fuels State Transfer				168,000			168,000	160,000	8,000
355.040 Alcoholic Beverage License Revenue			0				0	-	0
355.060 Pension Assistance	32,000		32,000				32,000	32,000	0
355.070 Firemans Relief Fund	45,000		45,000				45,000	45,000	0
355.080 Regional Police Grant			0				0	-	0
355.081 Miss Betty's Day Camp Police Detail	3,750		3,750				3,750	3,750	0
355.082 DASD Police Detail	0		0				0	-	0
355.090 HorseshoeTrail Engrg Study	0		0				0	-	0

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
357.010 County Grant/Other Grants	0		0				0	-	0
357.011 County Grant/Other Grants to General Fund	0		0				0	-	0
357.012 County Grant/Other Grants to Open Space Fund	0		0				0		0
357.013 Grant - White Property	200,000		200,000				200,000	250,000	(50,000)
357.014 Woodland Grant	0		0				0	-	0
Total 350.000 Intergovernment Revenues	284,150	0	284,150	168,000	0	0	452,150	494,000	(41,850)
360.000 Charges for Service									
361.310 Subdivision & Land Devlp Fees			0				0	1,000	(1,000)
361.320 S&LD Plan Review Fees			0				0	1,000	(1,000)
361.340 Zoning Hearing Fees	1,000		1,000				1,000	1,000	0
361.341 Conditional Use Hearing Fees	500		500				500		500
361.350 Soil & Erosion Permits			0				0	-	0
361.500 Sales of Maps & Publications			0				0	-	0
361.550 Finance Charge			0				0	-	0
361.560 Charge for Photocopies			0				0	-	0
361.990 Misc Fees & Permits	2,000		2,000				2,000	150	1,850
362.110 Police Reports Charge	400		400				400	1,000	(600)
362.120 Police Impound Charge			0				0	-	0
362.410 Building Permit Fees	40,000		40,000				40,000	50,000	(10,000)
362.420 Electrical Permit Fees			0				0	-	0
362.421 Electrical Permit Application Fees			0				0	-	0
Total 360.000 Charges for Service	43,900	0	43,900	0	0	0	43,900	54,150	(10,750)
367.200 Spectator Recreation Fees							0		

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
380.000 Miscellaneous Revenues									
361.400 Eng'g & Legal Fee Reimbursement	20,000		20,000				20,000	20,000	0
366.100 Police Donations	1,000		1,000				1,000	500	500
367.202 Theater Improvement			0				0		0
367.203 A&C Perf Receipts	1,300		1,300				1,300	1,000	300
367.550 A&C Sponsorships	1,200		1,200				1,200	-	1,200
383.120 Fire Hydrant Revenue	11,400		11,400				11,400	-	11,400
388.100 Officer Pension Contribution	19,000		19,000				19,000	18,000	1,000
389.100 All Other Unclassified Income			0				0	-	0
389.101 Admin Health Insurance Contribution			0				0	10,450	(10,450)
389.102 Officer Health Insurance Contribution			0				0	3,500	(3,500)
390.100 Insurance Reimbursement Police			0				0	-	0
391.100 Reimbursement for Easement			0				0	-	0
391.110 Reimbursable Misc. Income			0				0	-	0
391.120 Reimbursment Historic Commission			0				0	-	0
391.200 Insurance Reimbursement Other			0				0	-	0
392.000 Interfund Operating Transfers			0				0	-	0
392.010 Transfer from Open Space Acct			0				0	-	0
392.020 Transfer from Liquid Fuels Acct			0				0	-	0
392.030 Transfer from Escrow Acct			0				0	-	0
392.100 Recapture Alloc Engrg Costs			0				0	-	0
392.200 Open Space Misc Income			0				0	-	0
393.100 Infrastructure Bond Proceeds			0				0	250,000	(250,000)
393.130 Small Borrowing Proceeds			0				0	-	0

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
394.100 Refund of Bank Charges			0				0	-	0
394.101 Refund of Taxes Paid			0				0	-	0
395.100 Refund of PriorY Expenditures			0				0	-	0
395.113 Transfer From LF Debt Svs			0				0	-	0
395.120 Reimbursable Code Enforcement			0				0	-	0
396.100 Sale of Former Twp Bldg			0				0	-	0
396.101 Vehicle Equipment Sales	2,000		2,000				2,000	-	2,000
397.100 Auction Revenue			0				0	-	0
398.100 Reimbursement Conv Cost			0				0	-	0
399.100 Reimbursable Postage			0				0	-	0
Total 380.000 Miscellaneous Revenues	55,900	0	55,900	0	0	0	55,900	303,450	(247,550)
Total Revenue Before Carry Forwards	2,498,250	0	2,498,250	168,700	745,000	116,550	3,528,500	3,811,415	(283,415)
Revenue with Carry Forwards	4,755,705	1,550,000	6,305,705	373,700	4,193,000	119,850	10,992,255	11,037,515	(45,760)

**West Pikeland Township
2018 Budget**

Expenditures

400.000 Legislative Governing Body

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
400.105 Supervisors Comp	5,625		5,625				5,625	9,125	(3,500)
400.192 Supervisors FICA	430		430				430	565	(135)
400.196 Admin Health Insurance			0				0	-	0
400.197 Admin Pension			0				0	-	0
400.210 Office Supplies	1,500		1,500				1,500	1,956	(456)
400.213 Photo Copies	3,500		3,500				3,500	2,000	1,500
400.215 Postage	1,000		1,000				1,000	1,500	(500)
400.317 Historical Architecture Review Brd (HARB)	225		225				225	250	(25)
400.318 Historic Commission	250		250				250	250	0
400.321 Telephone	7,500		7,500				7,500	7,500	0
400.331 Mileage Reimbursement	1,000		1,000				1,000	2,000	(1,000)
400.341 Advertisements	6,000		6,000				6,000	5,000	1,000
400.352 General Liability Insurance	3,000		3,000				3,000	8,700	(5,700)
400.351 Real & Personal Property Insurance	18,000		18,000				18,000	16,000	2,000
400.353 Public Officials Liability	8,000		8,000				8,000	29,500	(21,500)
400.353 Public Officials Bond	500		500				500	500	0
400.354 Workers Compensation	600		600				600	500	100
400.390 Bank Services Charges/Fees	150		150				150	-	150
400.420 Dues, Subscriptions & Memberships	2,000		2,000				2,000	6,000	(4,000)
400.460 Meetings & Conferences, Continuing Education	4,000		4,000				4,000	4,000	0
400.480 Newsletter Printing & Postage	5,000		5,000				5,000	6,000	(1,000)
400.239 Misc. Expenses	1,500		1,500				1,500	1,650	(150)

**West Pikeland Township
2018 Budget**

Total 400.000 General Government

Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
69,780	0	69,780	0	0	0	69,780	102,996	(33,216)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
401.000 Township Manager									
401.110 Salaries and Wages	90,640		90,640				90,640	82,400	8,240
401.196 Insurance Benefits	16,410		16,410				16,410	20,000	(3,590)
401.197 Pension	2,720		2,720				2,720	2,500	220
401.192 FICA	6,950		6,950				6,950	5,300	1,650
401.420 Dues, Subscriptions and Memberships			0				0	200	(200)
401.460 Meetings & Conferences, Continuing Educ.	1,500		1,500				1,500	1,500	0
Total 401.000 Township Manager	118,220	0	118,220	0	0	0	118,220	111,900	6,320

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
402.000 Financial Administration									
402.310 Financial Consultant	2,000		2,000				2,000	2,500	(500)
402.115 PT Staff Bookkeeper	27,500		27,500				27,500	25,600	1,900
402.192 FICA	2,100		2,100				2,100	1,320	780
402.311 Auditing Services	11,000		11,000				11,000	11,000	0
402.317 Payroll Administration	2,500		2,500				2,500	2,500	0
402.354 Worker's Compensation	0		0				0	500	(500)
402.353 Treasurer's Bond	200		200				200	200	0
402.239 Miscellaneous			0				0	-	0
402.460 Meetings & Conferences, Continuing Educ.	500		500				500	500	0
Total 402.000 Financial Administration	45,800	0	45,800	0	0	0	45,800	44,120	1,680

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
403.000 Tax Collection									
403.310 Real Estate Tax Commission (Chester County)	3,000		3,000				3,000	6,300	(3,300)
403.317 Earned Income Tax Commission (Keystone)	14,500		14,500				14,500	21,000	(6,500)
403.318 Fire Hydrant Tax Commission (Chester County)	700		700				700	700	0
403.319 Open Space Tax Commission (Keystone)	7,200		7,200				7,200	9,000	(1,800)
Total 403.000 Tax Collection	25,400	0	25,400	0	0	0	25,400	37,000	(11,600)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
404.000 Legal Services									
404.310 Professional Services Twp Solicitor	25,000		25,000				25,000	20,000	5,000
404.314 Special Legal Services	5,000		5,000				5,000	5,000	0
404.239 Miscellaneous			0				0	-	0
Total 404.000 Legal Services	30,000	0	30,000	0	0	0	30,000	25,000	5,000

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
405.000 Secretary									
405.110 Secretary Wages	56,000		56,000				56,000	52,500	3,500
405.189 Cell Reimbursement	350		350				350		350
405.196 Insurance Benefits	13,530		13,530				13,530	20,000	(6,470)
405.197 Pension	1,700		1,700				1,700	1,600	100
405.192 FICA	4,288		4,288				4,288	3,360	928
405.331 Mileage Reimbursement	200		200				200	300	(100)
405.354 Workers Compensation	0		0				0	300	(300)
405.420 Dues, Subscriptions and Memberships	500		500				500	500	0
405.460 Meetings & Conferences, Continuing Educ.	1,500		1,500				1,500	1,500	0
Total 405.000 Secretary	78,068	0	78,068	0	0	0	78,068	80,060	(1,992)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
407.000 IT - Networking Services/data Management									
407.216 Software Licenses	2,000		2,000				2,000	2,500	(500)
407.452 IT Service Contract	7,500		7,500				7,500	7,200	300
407.325 Internet, Website, Email	2,000		2,000				2,000	2,500	(500)
407.374 Equipment Maintenance	1,000		1,000				1,000	1,000	0
Total 407.000 Data Processing	12,500	0	12,500	0	0	0	12,500	13,200	(700)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
408.000 Engineering Services									
408.313 Engineering and Architectural Services	5,000		5,000				5,000	-	5,000
ACT 537	5,000		5,000				5,000	5,000	0
Traffic/Roads Engineering	15,000		15,000				15,000	15,000	0
GIS Engineering			0				0	1,000	(1,000)
Alernate Engineer			0				0	3,000	(3,000)
Misc. Proj. Twp Engineering	5,000		5,000				5,000	7,500	(2,500)
MS 4 Annual Report	5,000		5,000				5,000	10,000	(5,000)
White Property Engineering			0				0	10,000	(10,000)
Total 408.000 Engineering Services	35,000	0	35,000	0	0	0	35,000	51,500	(16,500)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
409.000 Township Buildings									
409.351 Property Insurance			0				0		0
409.373 Building Maintenance	15,000		15,000				15,000	12,000	3,000
409.361 Palmer House Electricity	300		300				300	300	0
409.230 Heating Oil	9,000		9,000				9,000	9,000	0
409.236 Township Building Supplies	1,500		1,500				1,500	1,500	0
409.361 Township Building - Electricity	11,000		11,000				11,000	11,000	0
409.364 Sewer Charges	2,200		2,200				2,200	2,000	200
409.365 Solid Waste	2,500		2,500				2,500	2,500	0
409.371 Grounds Maintenance	10,000		10,000				10,000	10,000	0
409.376 Trail Maintenance	4,000		4,000				4,000	8,000	(4,000)
409.430 Palmer House - Taxes			0				0	-	0
409.457 Contracted Janitorial Svs	6,000		6,000				6,000	8,000	(2,000)
Total 409.000 Township Buildings	61,500	0	61,500	0	0	0	61,500	64,300	(2,800)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
410.000 Police Protection									
410.112 Officers Salaries	260,150		260,150				260,150	247,000	13,150
410.110 Chief Salary	118,000		118,000				118,000	114,300	3,700
410.115 PT Officer Salaries	78,000		78,000				78,000	64,300	13,700
410.124 Clerical Wages	9,110		9,110				9,110	8,670	440
410.180 OT & Holiday	28,000		28,000				28,000	26,000	2,000
410.195 Workers Compensation	28,500		28,500				28,500	26,040	2,460
410.182 Training & Pilot Weekend Details	10,000		10,000				10,000	10,000	0
410.196 Health Savings Accounts	5,600		5,600				5,600	2,800	2,800
410.192 FICA	37,750		37,750				37,750	35,000	2,750
410.196 Health Insurance	69,300		69,300				69,300	86,725	(17,425)
410.197 Police Pension	76,000		76,000				76,000	75,000	1,000
410.198 College Reimbursement	3,000		3,000				3,000	1,500	1,500
410.461 Firearm Ammo & Training	5,000		5,000				5,000	3,000	2,000
410.210 Office Supplies	1,800		1,800				1,800	1,800	0
410.242 Firearms Replacement & Upgrade	5,000		5,000				5,000	-	5,000
410.230 Police Building - Fuel Oil	2,000		2,000				2,000	1,500	500
410.238 Uniforms	6,000		6,000				6,000	5,000	1,000
410.260 Speedometer Calibration	1,000		1,000				1,000	1,000	0
410.310 Medical & Professional Services	5,000		5,000				5,000	4,000	1,000
410.420 Professional Organizations	1,500		1,500				1,500	1,000	500
410.317 Animal Control	3,000		3,000				3,000	2,000	1,000
410.320 Communications	3,500		3,500				3,500	4,500	(1,000)
410.216 Computer Software	6,500		6,500				6,500	6,500	0
410.344 Public Relations	1,000		1,000				1,000	500	500

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
410.352 Police Liability Insurance	8,500		8,500				8,500	17,000	(8,500)
410.199 AD&D Insurance	7,533		7,533				7,533	9,500	(1,967)
410.361 Police Building - Electric	1,700		1,700				1,700	1,000	700
410.373 Police Building Maintenance	22,000		22,000				22,000	2,000	20,000
410.374 Equipment Repairs	2,500		2,500				2,500	4,000	(1,500)
410.451 Vehicle Repair	8,000		8,000				8,000	7,000	1,000
410.460 Meetings and Conferences	3,000		3,000				3,000	3,000	0
410.231 Vehicle Fuel	19,000		19,000				19,000	24,000	(5,000)
410.351 Property and Vehicle Insurance	0		0				0	9,000	(9,000)
410.239 Miscellaneous			0				0	-	0
Total 410.000-Police Protection	836,943	0	836,943	0	0	0	836,943	804,635	32,308

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
411.000 Fire Protection									
411.354 Firemans' Workers Compensation	11,000		11,000				11,000	11,000	0
411.363 Fire Hydrant Contract	11,000		11,000				11,000	11,000	0
411.541 Firemans' Relief Contribution	45,000		45,000				45,000	45,000	0
411.542 Fire Service Contribution	34,000		34,000				34,000	34,000	0
Total 411.000 Fire Protection	101,000	0	101,000	0	0	0	101,000	101,000	0

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
413.000 Code Enforcement									
413.216 GIS & Permits Software	1,500		1,500				1,500		1,500
413.310 Officers Compensation/Contractor	40,000		40,000				40,000	31,000	9,000
413.313 Engineering Services			0				0	15,000	(15,000)
413.314 Legal Services			0				0	-	0
413.317 Reimbursable Engineering	5,000		5,000				5,000	-	5,000
413.318 Reimbursable Professional Fees	5,000		5,000				5,000	5,000	0
Total 413.000 Code Enforcement	51,500	0	51,500	0	0	0	51,500	51,000	500

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
414.000 Planning & Zoning									
414.310 Planning Consultant	2,500		2,500				2,500	6,500	(4,000)
414.314 ZHB Solicitor	5,000		5,000				5,000	5,000	0
414.317 Court Reporter	2,000		2,000				2,000	2,000	0
414.345 Legal Notices	2,500		2,500				2,500	2,550	(50)
414.460 Training, Dues & Conferences			0				0	-	0
Total 414.000 Planning & Zoning	12,000	0	12,000	0	0	0	12,000	16,050	(4,050)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
415.000 Emergency Management									
415.239 Supplies & Misc.	750		750				750	750	0
415.320 Phone & Data Services	1,100		1,100				1,100	1,000	100
415.460 Training, Dues & Conferences	750		750				750	750	0
Total 415.000 Emergency Management	2,600	0	2,600	0	0	0	2,600	2,500	100
426.000 Recycling Programs									
426.369 Community Recycling	500		500				500	-	500
Total 426.000 Recycling Programs	500	0	500	0	0	0	500	-	500
427.368 Hazardous Waste Disposal									
427.368 Solid Waste Disposal - Hazardous Waste Disposal			0				0	500	(500)
Total 427.368 Hazardous Waste Disposal	0	0	0	0	0	0	0	500	(500)
429.000 Wasterwater Collection/Treatment									
429.313 Act 537 Engineering			0				0	3,500	(3,500)
429.314 Act 537 Plan Implementation			0				0	10,000	(10,000)
Total 429.000 Wasterwater Collection/Treatment	0	0	0	0	0	0	0	13,500	(13,500)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
430.000 Public Works-General Services									
430.112 PW Full-Time Salaries	47,300		47,300				47,300	43,000	4,300
430.110 Road Master/Foreman Salaries	36,310		36,310				36,310	35,250	1,060
430.115 Public Works Part-Time Salaries	7,350		7,350				7,350	7,100	250
430.180 Public Works Overtime	5,000		5,000				5,000	5,000	0
430.197 Pension	2,900		2,900				2,900	2,350	550
430.192 FICA	7,350		7,350				7,350	5,000	2,350
430.196 Insurance Benefits	11,070		11,070				11,070	15,850	(4,780)
430.239 General Misc Supplies	2,500		2,500				2,500	2,500	0
430.189 Cell Phone Reimbursement	1,000		1,000				1,000	1,000	0
430.231 Vehicle Fuel - Gasoline	7,000		7,000				7,000	7,000	0
430.230 Public Works Garage Propane	2,000		2,000				2,000	1,200	800
430.238 Uniforms	750		750				750	500	250
430.251 Vehicle Parts	5,000		5,000				5,000	4,500	500
430.313 Engineering Services			0				0	-	0
430.351 Vehicle Insurance	0		0				0	2,250	(2,250)
430.354 Workers Compensation	6,000		6,000				6,000	2,000	4,000
430.374 Vehicle & Equipment Maint	7,500		7,500				7,500	7,500	0
430.384 Equipment Rental	14,000		14,000				14,000	1,200	12,800
430.460 Training, Meetings & Conf.	800		800				800	800	0
Total 430.000 Public Works-General Services	163,830	0	163,830	0	0	0	163,830	144,000	19,830

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
432.000 Highways Snow/Ice Removal									
432.454 Snow/Ice Removal - Contracted	30,000		30,000				30,000	30,000	0
432.245 Sodium Chloride	30,000		30,000				30,000	30,000	0
Total 432.000 Highways Snow/Ice Removal	60,000	0	60,000	0	0	0	60,000	60,000	0

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
433.000 Traffic Signs & Signals									
433.245 Signs Purchase - Liquid Fuels			0	3,500			3,500	3,500	0
433.361 Signal Electricity			0	400			400	400	0
433.455 Signal Service Contract			0	800			800	800	0
Total 433.000 Traffic Signs & Signals	0	0	0	4,700	0	0	4,700	4,700	0

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
438.000 Highway Maint & Repairs									
438.245 Highway Materials	5,000		5,000				5,000	5,000	0
438.239 Miscellaneous Supplies			0				0	-	0
438.249 Line Striping	1,000		1,000				1,000	1,000	0
438.375 Road Rehabilitation	0		0	50,000			50,000	40,000	10,000
438.310 PA One Call	250		250				250	250	0
438.354 Workers Compensation	0		0				0	7,000	(7,000)
438.450 Contracted Services	15,000		15,000				15,000	25,000	(10,000)
Total 438.000 Highway Maint & Repairs	21,250	0	21,250	50,000	0	0	71,250	78,250	(7,000)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
450.000 Culture-Recreation									
452.543 DARC Contribution	4,000		4,000				4,000	3,500	500
452.531 Park & Rec Special Events	2,500		2,500				2,500	2,500	0
453.532 Arts & Culture - Promotions & Artists	7,200		7,200				7,200	9,000	(1,800)
Total 450.000 Culture-Recreation	13,700	0	13,700	0	0	0	13,700	15,000	(1,300)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
454.000 Parks									
454.246 Park Operating Supplies	1,000		1,000				1,000	1,000	0
454.253 Repair and Maint Supplies	1,500		1,500				1,500	1,500	0
454.361 Pine Creek Park - Electricity	1,250		1,250				1,250	1,500	(250)
454.364 Sanitary Sewage	2,700		2,700				2,700	2,500	200
454.371 Park Mowing	30,000		30,000				30,000	27,500	2,500
454.372 Tot Lot & Pavilion Maintenance	3,000		3,000				3,000	4,000	(1,000)
454.373 Building Maintenance	1,000		1,000				1,000	1,000	0
454.374 Repair of Ground Maint Equipment	250		250				250	250	0
454.456 Contracted Maintenance Svs	2,000		2,000				2,000	2,000	0
Total 454.000 Parks	42,700	0	42,700	0	0	0	42,700	41,250	1,450

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
460.000 Community Development									
460.312 Consultant Fees			0		15,000		15,000	30,000	(15,000)
460.314 Legal Fees			0		2,500		2,500	5,000	(2,500)
460.317 Appraisals			0		5,000		5,000	5,000	0
Total 460.000 Community Development	0	0	0	0	22,500	0	22,500	40,000	(17,500)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
470.000 Debt Service									
472.201 Debt Interest	99,819		99,819				99,819	128,970	(29,151)
471.202 Debt Principal - Open Space			0		175,160		175,160	181,200	(6,040)
471.201 Debt Principal	114,840		114,840				114,840	118,800	(3,960)
472.202 Debt Interest - Open Space			0		152,248		152,248	196,711	(44,463)
Total 470.000 Debt Service	214,659	0	214,659	0	327,408	0	542,067	625,681	(83,614)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
480.000 Misc. Expenditures									
456.540 Disbursement to Library			0			115,200	115,200	126,200	(11,000)
480.001 Misc. General Expenditure			0						0
Total 480.000 Misc. Expenditures	0	0	0	0	0	115,200	115,200	126,200	(11,000)

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
Total Expenditures - Non Capital	1,996,950	0	1,996,950	54,700	349,908	115,200	2,516,758	2,654,342	(137,584)

Capital Purchases

410.780 Police Vehicle	37,000		37,000				37,000	37,000	0
410.750 Police Equipment	10,000		10,000				10,000	20,000	(10,000)
407.750 IT Purchases	2,000		2,000				2,000	2,000	0
409.730 Township Building Improvements	60,000		60,000				60,000	31,000	29,000
409.731 Palmer House Demolition			0				0	50,000	(50,000)
430.730 Salt Shed	160,000		160,000				160,000	50,000	110,000
430.740 Public Works Machinery							0		0
438.790 Horseshoe Trail Bridge		800,000	800,000				800,000	800,000	0
438.790 Pine Creek Park Bridge		100,000	100,000				100,000		100,000
438.790 Public Works Roads		200,000	200,000	100,000			300,000	400,000	(100,000)
454.720 White Property	200,000		200,000		1,050,000		1,250,000	1,800,285	(550,285)
454.730 Pine Creek Park - Barn & Garage Reserve			0				0	45,000	(45,000)
460.760 Easements - Ker Feal					850,000		850,000	800,000	50,000
460.760 Easements - BCF			0		400,000		400,000	1,000,000	(600,000)
473.401 Road Mower	25,000		25,000				25,000		25,000
473.401 Backhoe / Truck	7,300		7,300	27,000			34,300	32,334	1,966
Total Capital Expenditures	501,300	1,100,000	1,601,300	127,000	2,300,000	0	4,028,300	5,067,619	(1,039,319)
Net Revenue with out carry forwards (current year only)	0	(1,100,000)	(1,100,000)	(13,000)	(1,904,908)	1,350	(3,016,558)	(3,910,546)	893,488

**West Pikeland Township
2018 Budget**

	Operating	Infrastructure	Total General Funds	Liquid Fuels	Open Space	Library	Total 2018 Budget	2017 Budget	2018 Budget vs 2017 Budget
Budgeted Ending Fund Balances (Pass to 2019)									
General Funds Infrastructure		450,000	450,000				450,000	836,715	(386,715)
General Funds Operating	2,257,455		2,257,455				2,257,455	1,145,000	1,112,455
Total General Funds							0	1,981,715	725,740
Liquid Fuels				192,000			192,000	144,650	47,350
Open Space					1,543,092		1,543,092	1,186,089	357,003
Library						3,000	3,000	3,100	(100)
Total Funds	2,257,455	450,000	2,707,455	192,000	1,543,092	3,000	4,445,547	3,315,554	1,129,993
Net Revenue with Carry Forwards	0	0	0	0	0	1,650	1,650	0	1,150

2018 Budget Message

West Pikeland Township is presenting a balanced budget for calendar year 2018. If adopted by the Board of Supervisors, it will not require any changes in tax rates.

Under the laws of the Commonwealth of Pennsylvania, the Township budget must be balanced and it must be approved by the Board of Supervisors no later than December 31st of 2017. The laws also require that the budget be advertised and available for public inspection for twenty (20) days in advance of the adoption of the budget.

A balanced budget is defined as one in which the projected revenues equal or exceed the projected expenses for the calendar year. The monies in the Township's accounts at the end of this year are carried forward into the new year and are considered as "revenue" for 2018 in determining whether the budget is balanced.

The Commonwealth of Pennsylvania has guidelines for the preparation of municipal budgets. They are contained within the Chart of Accounts which has been established by the Commonwealth. As prepared, the proposed 2018 Budget meets the requirements of the Chart of Accounts.

The budget is structured to show income and expenses in four categories. They are:

- General Fund
- Liquid Fuels
- Open Space
- Library

Most of the Township's expenses are paid out of the General Fund. The General Fund's revenues come from a variety of sources, but the primary sources are the earned income tax, transfer taxes and a real estate tax. The earned income tax for general fund purposes is 0.50%. The transfer tax, which is levied when property is sold in the Township, is 2.0%, but the Township's portion is 0.50%. The real estate tax is levied on the assessed value of real estate in the Township. The rate is expressed in mills (the "mill rate"), which is the tax rate per each \$1,000 of assessed valuation. The mill rate for general fund purposes is 0.2 mill; for infrastructure, the rate is 0.3 mill.

Liquid fuel funds come from the Commonwealth of Pennsylvania, which collects taxes on vehicle fuels sold in the Commonwealth and then distributes them according to a formula to the municipalities in Pennsylvania. Those funds can only be used for snow plowing, traffic control devices and road-related expenditures. Such expenditures can include the purchase of equipment, but the dollars available for such are limited by the Commonwealth.

The Township has a voter approved earned income tax which is dedicated to the preservation of open space. The rate is 0.25%. It also has a voter approved real estate tax of 0.3 mills which is dedicated to funding the Chester Springs Library. Funds raised by the Township are paid to the Library, which then uses them for its operations.

In 2013, the Township issued bonds to fund land acquisition and infrastructure projects. Those funds have been and continue to be used for funding parks, roads, equipment, bridges, open space and other key assets of the Township. The Township has a dedicated tax on real estate to pay for projects to protect, enhance, improve and maintain Township properties. The mill rate is 0.3 mills.

In 2018, the Township is proposing a number of capital projects which will be funded from a variety of sources including unused bond proceeds which will be carried over into 2018. The major projects are as follows:

- Purchase of two new police vehicles, which will be financed over time, for \$37,000
- Township building improvements, which include replacing the air conditioning system, budgeted at \$60,000
- \$300,000 in projected road repairs
- Phase One of the work to turn the 62-acre parcel on Conestoga Road (Rt. 401) into a new park for Township residents, which is budgeted at \$1.25 million
- \$800,000 for the replacement of the bridge on Horseshoe Trail which spans the creek between Route 113 and Chantilly Farm
- Replacement of the salt shed, which needs to be removed when the park construction begins (5 acres of the 67- acre new park area was dedicated to township facilities), which is budgeted at \$160,000
- Replacement of the bridge deck into Pine Creek Park which is budgeted at \$100,000
- Payments for the placement of conservation easements on a number of properties, which is budgeted at \$1.25 million

Revenues

The first page of the proposed budget identifies the fund balances which the Township projects that it will have at the end of 2017 which will be then carried forward into 2018.

Carryforward from 2017 into 2018

General Funds Infrastructure	\$1,550,000
General Funds Operating	<u>\$2,257,455</u>
Total General Funds	\$3,807,455
Liquid Fuels	\$ 205,000
Open Space	\$3,448,000
Library	<u>\$ 3,300</u>
Total Funds	\$7,463,755

With respect to property taxes, the Township is not proposing to raise any taxes. It therefore expects that the revenues from real estate taxes be lower in 2018. The anticipated revenues from transfer taxes is projected to decrease from the 2017 budgeted number. Earned income taxes are expected to increase to reflect the fact that residents will likely see their income increase slightly in 2018.

Revenues from licenses and permits will be higher than in the 2017 budget due to strong cable TV franchise fees. Revenues from fines and forfeits is expected to decrease slightly. Interest earnings are expected to increase as the Township has moved funds into accounts which pay a higher rate of interest. Facility use fees are also projected to increase.

In intergovernmental revenues, which are revenues received from other governmental units, the Township expects to receive about \$8,000 in additional liquid fuel funds. It is also anticipating the receipt of \$200,000 from a grant which has been awarded to the Township by Pennsylvania Department of Conservation and Natural Resources (DCNR) for use in Phase 1 of the park construction

Charges for services are projected to be down by about \$10,000. This reflects the use of a contractor, Barry Isett and Associates, to process building permit applications and a softening in the demand for building permits.

The primary change in Miscellaneous Revenues is that the Township refinanced its bonds in 2017. The bulk of the savings was experienced in 2017. The savings in 2018 are reflected in a decrease in the bond payments for 2018.

Expenditures

Expenditures which formerly were aggregate under Legislative Governing Body, technically defined as the Township's Board of Supervisors, have now been split into various sections providing more expenditure detail. The new sections include Township Manager, Secretary and Financial functions. The decrease in the costs for the Legislative Governing Body reflect savings in payments for insurance. The expenditures for the Township Manager have increased reflecting a higher salary for the Township Manager. In Financial Administration, the salary and benefits of the accounting services administrator are projected to increase, but costs for the financial consultant and insurance are projected to decrease. Cost for tax collection services are projected to decrease. Legal expenses are projected to increase by \$5,000. The projected increases in salary and benefits for the Township Secretary/Assistant to the Manager are more than offset by a projected decrease in insurance benefits.

The Information Technology budget has been decreased to reflect the fact that the Township updated its web site in 2017.

Engineering Services are expected to be reduced compared to the 2017 budget. The current budgeted amount reflects what the Township believes the level of required engineering services will be in 2018.

With respect to Township Buildings, the Township is looking to replace the air conditioning system in 2018. The expectation is that overall maintenance will cost approximately \$1,250 a month. The cost of heating oil should remain stable in 2017. In 2018, the Township expects to do maintenance on trails within the Township by contributing \$4,000 to the West Pikeland Land Trust, which will perform the trail maintenance.

With respect to Police services, salaries and related expenses are projected to increase by 3%. Medical costs are expected to decrease by 20%. The allocation of certain insurance costs to the Police Department will result in increased costs in that area. The Fire Protection costs are unchanged. Code Enforcement costs should also be unchanged.

With respect to Planning and Zoning, the budget reflects an anticipated decrease in use of a planning consultant. The Emergency Management budget reflects a slight increase.

The cost of the community shredding event is now reflected in Recycling Programs.

The Wastewater Collection/Treatment section reflects only those costs associated with engineering and planning for such disposal. The Township does not operate any wastewater treatment facilities. The costs are expected to decrease.

For Public Works, the 2018 budget anticipates a decrease in medical benefit costs. In addition, salaries are expected to increase by 3%. The budget also reflects the use of a part time worker to assist during the summer. Additional expenses are expected for equipment rental. The projected cost for snow and ice removal in 2018 is unchanged from 2017. With respect to traffic signs and signals, liquid fuel funds will fund most of the costs in 2018. With respect to highway materials, the budget is decreased slightly for 2018 to reflect a decrease in contracted services, primarily tree trimming.

With respect to Culture and Recreation, the decrease in the budget for Arts & Culture Committee more accurately reflects what the 2018 actual expenses will be.

With regard to Parks, a slight increase is expected driven primarily by increased costs for mowing. Community Development for the most part reflects open space costs. Consulting and appraisal fees are expected to decrease because the Township has already completed the work on two major open space projects in 2017.

Debt service is anticipated to decrease in 2018 based upon information provided when the debt was refinanced in 2017. The expenditures for the library reflects the payment by the Township to the library of the taxes it collected for the library. Capital expenditures are discussed above.

The last section reflects what the Township anticipates fund balances to be at December 31, 2018.

Carryforward from 2018 into 2019

General Funds Infrastructure	\$ 450,000
General Funds Operating	<u>\$2,257,455</u>
Total General Funds	\$2,707,455
Liquid Fuels	\$ 192,000
Open Space	\$1,543,092
Library	<u>\$ 3,000</u>
Total Funds	\$4,445,547