

WEST PIKELAND TOWNSHIP  
2015 BUDGET



**2015 Revenues**

Account	Description	2014 Budget	2014 Actual as of 10/21/14	2014 Proj to 12/31/14	Proposed 2015 Budget
<b>301.000</b>	<b>Real Estate Taxes</b>				
301.100	Real Estate Current Year	\$182,000	\$176,665	\$182,853	\$182,853
301.400	Delinquent	\$0	\$6,220	\$6,220	\$0
	<b>Subtotal</b>	<b>\$182,000</b>	<b>\$182,885</b>	<b>\$189,073</b>	<b>\$182,853</b>
<b>310.000</b>	<b>Act 511 Taxes</b>				
310.100	R.E. Transfer Tax	\$150,000	\$120,338	\$135,000	\$135,000
310.210	Earned Income Tax	\$1,350,000	\$1,096,878	\$1,366,000	\$1,350,000
	<b>Subtotal</b>	<b>\$1,500,000</b>	<b>\$1,217,216</b>	<b>\$1,501,000</b>	<b>\$1,485,000</b>
<b>320.000</b>	<b>Licenses &amp; Permits</b>				
321.450	Liquor Control Board Fees	\$200	\$200	\$200	\$200
321.800	Cable TV Franchise	\$75,000	\$62,743	\$80,000	\$80,000
322.820	Street Encroachment Permit	\$300	\$195	\$195	\$200
	<b>Subtotal</b>	<b>\$75,500</b>	<b>\$63,138</b>	<b>\$80,395</b>	<b>\$80,400</b>
<b>330.000</b>	<b>Fines and Forfeits</b>				
331.100	Fines from DJ	\$27,500	\$20,618	\$24,000	\$24,000
331.110	Vehicle Code Fines from State	\$2,000	\$1,492	\$2,000	\$2,000
331.120	Fines - Local Ordinances	\$100	\$100	\$100	\$100
331.130	Court Restitution & Misc. Fines	\$7,000	\$4,554	\$6,500	\$7,000
331.150	Police Details	\$1,000	\$1,179	\$1,179	\$600
	<b>Subtotal</b>	<b>\$37,600</b>	<b>\$27,944</b>	<b>\$33,779</b>	<b>\$33,700</b>
<b>341.000</b>	<b>Interest Earnings</b>				
341.100	Interest - General Accounts	\$750	\$753	\$800	\$850
341.110	Interest Earnings - Escrow & Other	\$350	\$419	\$500	\$500
	<b>Subtotal</b>	<b>\$1,100</b>	<b>\$1,173</b>	<b>\$1,300</b>	<b>\$1,350</b>
<b>342.000</b>	<b>Rents</b>				
342.100	Rent of Twp. Land	\$6,100	\$14,063	\$14,063	\$7,500
342.200	Rent of Pine Creek Park	\$200	\$90	\$90	\$100
342.210	Rent from Palmer House	\$12,000	\$10,000	\$12,000	\$12,700
342.230	Rent from Theatre Facility	\$15,000	\$12,860	\$12,860	\$12,875
342.240	Rent from Twp. Meeting Room	\$0	\$100	\$100	\$0
342.250	Rent from Miss Betty Day Camp	\$2,000	\$3,100	\$3,100	\$0
342.260	Police Donations	\$0	\$1,000	\$1,000	\$0
	<b>Subtotal</b>	<b>\$35,300</b>	<b>\$41,213</b>	<b>\$43,213</b>	<b>\$33,175</b>
<b>350.000</b>	<b>Intergovernmental Revenues</b>				
351.350	FEMA Grants	\$0	\$0	\$0	\$0
354.140	HHW Collection Reimbursement	\$500	\$654	\$654	\$500
355.010	Public Utility Realty Tax	\$2,750	\$3,099	\$3,099	\$2,750
355.060	Police Pension Assistance (Rebate)	\$27,500	\$30,981	\$30,981	\$32,000
355.070	Foreign Fire Insurance Tax	\$45,000	\$44,093	\$44,093	\$45,000
355.080	Regional Police - Grants	\$3,000	\$12,353	\$12,353	\$0
355.081	Miss Betty's Day Camp Police Detail	\$3,000	\$3,000	\$3,000	\$3,750
355.082	DASD - Police Details	\$3,000	\$750	\$750	\$600
357.010	County grants	\$18,000	\$17,121	\$17,121	\$0
	<b>Subtotal</b>	<b>\$102,750</b>	<b>\$112,052</b>	<b>\$112,052</b>	<b>\$84,600</b>

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Account	Description	2014 Budget	2014 Actual as of 10/21/14	2014 Proj to 12/31/14	Proposed 2015 Budget
<b>360.000</b>	<b>Charges for Services</b>				
361.310	Subdiv & Land Development Fees	\$2,500	\$0	\$0	\$0
361.340	Zoning Hearing Fees	\$2,500	\$1,821	\$1,821	\$2,500
361.500	Sale of Maps and Publications	\$0	\$0	\$100	\$0
361.560	Charges for Photocopies	\$50	\$33	\$33	\$50
361.990	Misc Fees and Permits	\$500	\$1,225	\$1,225	\$500
362.110	Police Reports Charges	\$750	\$631	\$750	\$750
362.410	Building Permit Fees	\$45,000	\$82,976	\$85,000	\$60,000
362.420	Electrical permit fees	\$1,000	\$1,950	\$2,250	\$2,000
362.421	Electrical permit fees Applicant	\$3,250	\$7,360	\$8,000	\$5,000
	<b>Subtotal</b>	<b>\$55,550</b>	<b>\$95,996</b>	<b>\$99,179</b>	<b>\$70,800</b>
<b>380.000</b>	<b>Miscellaneous Revenues</b>				
367.200	A&C Performance Receipts	n/a	\$300	\$400	\$300
367.201	A&C Sponsorships	n/a	\$1,200	\$1,200	\$1,200
383.120	Fire Hydrant Revenue	\$11,000	\$10,930	\$10,930	\$11,000
389.100	Other Unclass Income	\$0	\$28,646	\$0	\$0
390.110	Insurance Reimbursements	\$0	\$0	\$0	\$0
391.110	Reimbursable Misc.	\$0	\$1,107	\$1,107	\$0
395.100	Refund of Prior Year Expenditures	\$0	\$1,694	\$1,694	\$0
395.110	Eng'g and Legal Fee Reimbursements	\$0	\$5,164	\$5,164	\$2,500
395.120	Reimbursable Code Enforcement	\$0	\$0	\$0	\$0
396.101	Vehicle / Equipment Sales	\$0	\$9,300	\$10,300	\$0
397.100	Property Auction Revenue	\$0	\$0	\$0	\$0
399.100	Reimbursable Postage	\$0	\$49	\$49	\$0
	<b>Subtotal</b>	<b>\$11,000</b>	<b>\$56,890</b>	<b>\$29,244</b>	<b>\$13,500</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$2,000,800</b>	<b>\$1,798,507</b>	<b>\$2,089,235</b>	<b>\$1,985,378</b>

310.230	EIT - Open Space Tax	\$665,000	\$407,575	\$432,548	\$441,000
310.240	EIT - Open Space Tax (25% Acquisition or Development Fund)	\$0	\$133,278	\$144,182	\$147,000
341.115	Interest Earnings - Open Space	\$1,000	\$878	\$1,000	\$800
357.013	County Grant/Other Grant	\$5,000	\$285,800	\$246,000	\$1,475,000
391.100	OS Reimbursements	\$0	\$12	\$12	\$0
	<b>TOTAL OPEN SPACE REVENUES</b>	<b>\$671,000</b>	<b>\$827,542</b>	<b>\$823,742</b>	<b>\$2,063,800</b>

355.020	Liquid Fuels State Transfer	\$105,000	\$117,786	\$117,786	\$125,582
341.120	Interest Earnings - Liquid Fuels	\$250	\$77	\$80	\$50
391.110	Reimbursable Misc.	\$0	\$0	\$0	\$0
	<b>TOTAL LIQUID FUELS REVENUES</b>	<b>\$105,250</b>	<b>\$117,863</b>	<b>\$117,866</b>	<b>\$125,632</b>

New	Library Tax Revenue	\$0	\$0	\$0	\$111,000
New	Interest Earnings - Library Tax	\$0	\$0	\$0	\$200
New	Reimbursable Misc.	\$0	\$0	\$0	\$0
	<b>TOTAL LIBRARY TAX REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$111,200</b>

version 4 - 12/2/2014



## 2015 General Fund Expenditures

Account	Description	2014 Budget	2014 Actual as of 10/21/14	2014 Proj to 12/31/14	2015 Proposed Budget
<b>400.0000</b>	<b>General Government</b>				
400.1100	Supervisors Comp	\$3,750	\$2,813	\$3,750	\$5,625
400.1600	Retirement Expense	\$500	\$560	\$710	\$750
400.1610	Supervisors FICA	\$300	\$334	\$445	\$450
400.2100	Office Supplies	\$2,000	\$1,798	\$2,000	\$2,000
400.2150	Photo Copies	\$2,000	\$1,031	\$2,000	\$2,500
400.2200	Office Equipment	\$2,500	\$2,017	\$2,250	\$2,750
400.3170	HARB	\$0	\$0	\$0	\$250
400.3180	Historic Commission	\$200	\$149	\$149	\$250
400.3210	Telephone (Service & Equip)	\$9,500	\$6,259	\$9,500	\$7,500
400.3250	Postage	\$2,000	\$870	\$1,200	\$1,500
400.3300	Mileage Reimbursement	\$300	\$179	\$300	\$500
400.3410	Advertisements	\$3,000	\$866	\$1,000	\$2,500
400.3500	General Liab Insurance	\$12,500	\$0	\$8,402	\$8,570
400.3510	Real, Personal Property & Inland Marine	\$13,500	\$1,700	\$14,691	\$15,000
400.3530	Public Officials Liability	\$27,500	\$0	\$27,039	\$27,580
400.3900	Misc Expense	\$500	\$140	\$140	\$500
400.4200	Membership, Dues, Conv	\$5,500	\$4,544	\$4,750	\$5,000
400.4600	Supervisor Training Seminars	\$375	\$260	\$375	\$500
400.4801	Salary Increases (non-uniform)	\$7,500	\$0	\$7,500	\$7,800
400.4900	Service Charge	\$50	(\$20)	\$0	\$50
	<b>Subtotal General Gov't</b>	<b>\$93,475</b>	<b>\$23,500</b>	<b>\$86,201</b>	<b>\$91,575</b>
<b>401.0000</b>	<b>Township Manager</b>				
401.1200	Manager's Salary	\$108,150	\$85,688	\$108,150	\$108,150
401.1500	Insurance Benefits	\$750	\$883	\$883	\$900
401.1610	FICA	\$7,570	\$6,555	\$8,274	\$8,522
401.3310	Mileage Reimbursement	\$1,500	\$1,183	\$1,500	\$1,500
401.3540	Workers Comp	\$300	\$304	\$304	\$325
401.3600	Public Officials Bond	\$500	(\$332)	\$168	\$500
401.3900	Misc	\$150	\$46	\$46	\$150
401.4200	Memberships, Dues	\$500	\$250	\$250	\$500
401.4600	Training, Mtgs, Convent	\$2,000	\$1,039	\$1,039	\$2,500
	<b>Subtotal Township Manager</b>	<b>\$121,420</b>	<b>\$95,617</b>	<b>\$120,614</b>	<b>\$123,047</b>

Account	Description	2014 Budget	2014 Actual as of 10/21/14	2014 Proj to 12/31/14	2015 Proposed Budget
<b>402.0000</b>	<b>Financial Administration</b>				
402.1400	Bookkeepers Comp	\$23,000	\$14,294	\$18,700	\$23,000
402.1410	Financial Consultant	\$3,600	\$2,700	\$3,600	\$3,600
402.1610	FICA	\$1,850	\$1,093	\$1,428	\$1,850
402.3110	CPA Compensation	\$9,500	\$9,500	\$9,500	\$11,000
402.3540	Worker's Comp	\$110	\$113	\$113	\$125
402.3600	Payroll Administration	\$2,415	\$2,607	\$3,389	\$3,500
402.4600	Training, Mtgs, Conf.	\$500	\$0	\$0	\$500
	<b>Subtotal Financial Administration</b>	\$40,975	\$30,307	<b>\$36,730</b>	<b>\$43,575</b>
<b>403.0000</b>	<b>Tax Collection</b>				
403.3160	Real Estate Tax Commission	\$4,500	\$4,077	\$4,250	\$4,500
403.3170	Earned Inc Tax Commission	\$18,500	\$15,077	\$16,178	\$16,560
403.3180	Fire Hydrant Tax Comm	\$700	\$683	\$683	\$700
403.3900	Chester Tax Collection Com	\$500	\$241	\$241	\$177
	<b>Subtotal Tax Collection</b>	\$24,200	\$20,078	<b>\$21,352</b>	<b>\$21,937</b>
<b>404.0000</b>	<b>Legal Services</b>				
404.3140	Twp Solicitor Comp	\$27,500	\$8,142	\$10,000	\$20,000
404.3160	Alternate Solicitor Comp	\$15,000	\$3,163	\$3,500	\$5,000
404.3900	Misc	\$500	\$0	\$0	\$500
	<b>Subtotal Legal Services</b>	\$43,000	\$11,305	<b>\$13,500</b>	<b>\$25,500</b>
<b>405.0000</b>	<b>Township Secretary</b>				
405.1300	Secretary Salary	\$58,620	\$45,092	\$58,620	\$58,620
405.1400	Office Administrative Assistants	\$20,000	\$13,053	\$17,000	\$35,000
405.1500	Insurance Benefits	\$16,500	\$13,614	\$16,396	\$24,000
405.1600	Retirement	\$150	\$0	\$150	\$150
405.1610	FICA	\$6,100	\$4,448	\$4,479	\$4,500
405.3310	Mileage Reimbursement	\$500	\$417	\$500	\$500
405.3540	Worker's Comp	\$175	\$171	\$171	\$185
405.4200	Dues and Memberships	\$75	\$0	\$0	\$75
405.4600	Training, Mtgs & Conf.	\$250	\$210	\$210	\$250
	<b>Subtotal Township Secretary</b>	\$102,370	\$77,006	<b>\$97,526</b>	<b>\$123,280</b>

Account	Description	2014 Budget	2014 Actual as of 10/21/14	2014 Proj to 12/31/14	2015 Proposed Budget
<b>407.0000</b>	<b>Data Processing</b>				
407.1000	Document Imaging	\$7,500	\$3,600	\$5,400	\$6,000
407.2000	Internet Fees	\$200	\$356	\$500	\$750
407.2110	Software Licenses	\$2,500	\$536	\$2,336	\$2,500
407.3740	Maintenance & Repairs	\$6,000	\$7,819	\$8,500	\$5,000
407.7500	IT Service Contract	\$3,800	\$141	\$3,741	\$3,800
	<b>Subtotal Data Processing</b>	<b>\$20,000</b>	<b>\$12,452</b>	<b>\$20,477</b>	<b>\$18,050</b>
<b>408.0000</b>	<b>Engineering Services</b>				
408.0020	Traffic / Roads Engineering	\$12,500	\$1,546	\$1,850	\$6,000
408.0030	GIS Engineering	\$500	\$0	\$0	\$4,000
408.0042	HSt West Bridge	\$15,000	\$17,806	\$18,500	\$60,000
408.0043	SALDO Revisions	\$3,500	\$12,681	\$12,681	\$0
408.0045	Pine Creek Park	\$2,500	\$1,840	\$2,500	\$0
408.0046	Miscellaneous Projects - Twp Engineer	\$5,000	\$13,790	\$15,000	\$7,500
408.0057	PCP Field	\$0	\$273	\$1,250	\$0
408.0040	Alternate Twp. Engineer	\$2,500	\$546	\$546	\$2,500
408.0062	MS4 annual report	\$10,000	\$563	\$5,000	\$7,500
408.0062	White Property Engineering	\$0	\$9,930	\$10,500	\$0
	<b>Subtotal Engineering Services</b>	<b>\$51,500</b>	<b>\$58,975</b>	<b>\$67,827</b>	<b>\$87,500</b>
<b>409.0000</b>	<b>Township Buildings</b>				
409.2302	Heating Oil & Propane	\$18,000	\$17,874	\$19,000	\$18,000
409.2372	Township Campus Building Supplies	\$750	\$1,557	\$1,650	\$1,750
409.3612	Electricity Township Campus	\$11,000	\$7,321	\$8,000	\$11,000
409.3642	Sewer Charges Township Campus	\$2,000	\$709	\$1,000	\$1,500
409.3652	Solid Waste Township Campus	\$2,150	\$1,872	\$2,150	\$2,150
409.3712	Grounds Maint Cultural Center	\$2,500	\$337	\$2,500	\$2,500
409.3732	Bldg Maint Cultural Center	\$15,000	\$27,594	\$27,594	\$15,000
409.3733	Building Maintenance - Palmer House	\$2,500	\$2,185	\$2,185	\$2,500
409.3734	Palmer House Taxes	\$9,000	\$8,615	\$8,615	\$9,000
409.3736	White Property Taxes	\$0	\$516	\$516	\$0
409.4522	Contracted Janitorial Service	\$4,500	\$3,250	\$3,500	\$4,500
409.7002	Building Improvements Twp Campus	\$1,000	\$1,500	\$1,500	\$1,500
409.7004	PT Maintenance Employee	\$500	\$1,551	\$1,551	\$1,500
	<b>Subtotal Township Buildings</b>	<b>\$68,900</b>	<b>\$74,882</b>	<b>\$79,762</b>	<b>\$70,900</b>

Account	Description	2014 Budget	2014 Actual as of 10/21/14	2014 Proj to 12/31/14	2015 Proposed Budget
<b>410.0000</b>	<b>Police Protection</b>				
410.1200	Office Supplies	\$1,800	\$1,404	\$1,750	\$1,800
410.1210	Chief Salary	\$99,631	\$79,746	\$99,631	\$105,930
410.1300	Officer Salaries FT	\$227,534	\$175,367	\$227,534	\$230,500
410.1301	Officer Salaries PT	\$52,100	\$35,771	\$52,100	\$60,000
410.New	Training & Pilot Weekend Details	\$0	\$0	\$0	\$5,000
410.1310	OT, Holiday, Reimbursable Details	\$23,000	\$13,079	\$2,300	\$24,000
410.1311	OT Buckle Up PA	\$2,000	\$2,782	\$2,782	\$0
410.1312	OT Downingtown SD	\$0	\$288	\$288	\$0
410.1313	Other Reimbursable Details	\$0	\$980	\$980	\$0
410.1400	Clerical Wages/police sal reimb	\$8,300	\$6,114	\$8,300	\$8,300
410.1530	Police Liability Insurance	\$14,100	\$0	\$15,100	\$15,402
410.1540	AD&D Insurance	\$7,500	\$8,863	\$9,000	\$9,250
410.1560	Health Insurance	\$70,000	\$49,315	\$64,000	\$70,000
410.1570	Health Savings Accounts	\$2,800	\$2,800	\$2,800	\$2,800
410.1600	Police Pension	\$75,000	\$75,000	\$75,000	\$77,250
410.1610	FICA	\$30,658	\$23,837	\$29,013	\$31,578
410.1800	Animal Control	\$2,000	\$2,000	\$2,000	\$2,000
410.1910	Uniforms	\$5,000	\$2,665	\$5,000	\$5,000
410.1920	College Reimbursement	\$1,500	\$0	\$0	\$1,500
410.2200	Police Equipment	\$2,500	\$1,293	\$2,500	\$3,000
410.2300	Building Electric	\$1,125	\$0	\$1,125	\$1,125
410.2310	Vehicle Fuel	\$26,000	\$18,731	\$25,000	\$27,000
410.2400	Educational Expenses	\$2,000	\$444	\$2,000	\$2,000
410.2700	Firearm Ammo & Trng	\$1,000	\$1,643	\$1,643	\$2,000
410.3100	Medical & Prof Services	\$3,300	\$2,848	\$3,300	\$3,500
410.3200	Communications	\$4,500	\$3,272	\$4,500	\$4,500
410.3400	Public Relations	\$1,000	\$0	\$1,000	\$1,000
410.3510	Property & Vehicle Insurance	\$8,750	\$0	\$8,064	\$8,225
410.3500	Equipment Repairs	\$1,500	\$475	\$1,500	\$1,500
410.3540	Workers Comp	\$17,000	\$17,973	\$17,973	\$18,500
410.3610	Police Building Fuel Oil	\$1,400	\$0	\$1,000	\$1,400
410.3730	Building Maintenance	\$2,000	\$1,257	\$2,000	\$2,000
410.4600	Conferences and Mtgs	\$1,000	\$321	\$1,000	\$1,000
410.5100	Software & IT Service Contract	\$5,000	\$7,347	\$7,500	\$6,500
410.5300	Vehicle Repair	\$6,000	\$7,292	\$8,000	\$6,000
410.5400	Speed Equipment Calibration	\$1,000	\$735	\$1,000	\$1,000
410.9000	Capital Fund Contribution	\$20,000	\$0	\$20,000	\$23,000
410.9900	Misc	\$300	\$346	\$346	\$300
	<b>Subtotal Police Protection</b>	<b>\$728,298</b>	<b>\$543,988</b>	<b>\$707,029</b>	<b>\$763,860</b>

Account	Description	2014 Budget	2014 Actual as of 10/21/14	2014 Proj to 12/31/14	2015 Proposed Budget
<b>411.0000</b>	<b>Fire Protection</b>				
411.3100	Fire Marshal Comp	\$250	\$0	\$0	\$250
411.3540	Fireman's WC	\$9,500	\$8,724	\$8,724	\$9,500
411.4500	Fire Hydrant Contract	\$11,000	\$8,580	\$10,288	\$11,000
411.5410	Fireman's Relief Contribution	\$50,000	\$44,093	\$44,093	\$45,000
411.5420	Fire Service Contribution	\$32,250	\$30,200	\$32,250	\$33,700
	<b>Subtotal Fire Protection</b>	<b>\$103,000</b>	<b>\$91,597</b>	<b>\$95,355</b>	<b>\$99,450</b>
<b>413.0000</b>	<b>Code Enforcement</b>				
413.1400	Clerical Wages	\$5,500	\$4,561	\$6,000	\$6,000
413.1610	Clerical FICA	\$423	\$349	\$459	\$459
413.3100	Officers Compensation	\$25,000	\$34,053	\$38,250	\$27,000
413.3130	Engineering Service & Legal	\$5,000	\$0	\$0	\$5,000
413.3131	UCC Appeal Board	\$100	\$100	\$100	\$100
413.4200	Dues, Memberships	\$250	\$125	\$125	\$250
413.2700	GIS & Permits Software	\$1,750	\$1,500	\$1,500	\$1,750
	<b>Subtotal Code Enforcement</b>	<b>\$38,023</b>	<b>\$40,688</b>	<b>\$46,434</b>	<b>\$40,559</b>
<b>414.0000</b>	<b>Planning and Zoning</b>				
414.1100	Ordinance Updates	\$1,000	\$0	\$0	\$4,500
414.3130	ZHB solicitor	\$14,500	\$4,408	\$4,408	\$5,000
414.3160	Court reporter	\$2,000	\$736	\$736	\$2,000
414.3170	Planning Consultants	\$35,000	\$27,937	\$35,000	\$5,000
414.3400	Legal notices	\$2,000	\$1,727	\$2,000	\$2,500
414.3420	Printing	\$250	\$0	\$0	\$500
414.4600	Training, dues, conferences	\$750	\$0	\$0	\$500
	<b>Subtotal Planning &amp; Zoning</b>	<b>\$55,500</b>	<b>\$34,808</b>	<b>\$42,144</b>	<b>\$20,000</b>
<b>415.0000</b>	<b>Emergency Management</b>				
415.1000	Phone & Data Services	\$800	\$804	\$1,047	\$1,000
415.2000	Supplies & Misc	\$250	\$248	\$248	\$750
415.4600	Training, Dues, Conferences	\$250	\$125	\$125	\$750
	<b>Subtotal Emergency Management</b>	<b>\$1,300</b>	<b>\$1,177</b>	<b>\$1,420</b>	<b>\$2,500</b>
<b>426.0000</b>	<b>Recycling</b>				
426.1000	Community HHW Recycling	\$750	\$357	\$357	\$750
	<b>Subtotal Recycling</b>	<b>\$750</b>	<b>\$357</b>	<b>\$357</b>	<b>\$750</b>

Account	Description	2014 Budget	2014 Actual as of 10/21/14	2014 Proj to 12/31/14	2015 Proposed Budget
<b>429.0000</b>	<b>Wastewater Collection/Treatment</b>				
429.1000	Act 537 Engineering	\$15,000	\$11,479	\$12,500	\$10,000
429.1100	Wastewater System Design	\$0	\$0	\$0	\$5,000
429.3140	Act 537 Plan Implementation	\$0	\$0	\$500	\$25,000
	<b>Subtotal Wastewater</b>	<b>\$15,000</b>	<b>\$11,479</b>	<b>\$13,000</b>	<b>\$40,000</b>
<b>430.0000</b>	<b>Public Works - General Svs</b>				
430.1230	PW General Svs Comp	\$5,000	\$4,418	\$4,418	\$5,000
430.1610	FICA	\$750	\$338	\$338	\$385
430.2200	Gen Misc. Supplies	\$750	\$1,258	\$1,500	\$1,000
430.2310	Vehicle Fuel - Gas	\$3,000	\$6,089	\$7,500	\$7,500
430.2510	Vehicle Parts	\$1,000	\$1,829	\$2,000	\$1,200
430.3510	Vehicle Insurance	\$2,250	\$0	\$2,250	\$2,250
430.3540	Workers Comp	\$500	\$152	\$152	\$1,000
430.3740	Veh & Equip Maintenance	\$5,000	\$5,742	\$6,500	\$5,000
430.3840	Equipment Rental	\$1,000	\$62	\$750	\$1,000
430.4600	Training, Mtgs & Conferences	\$250	\$0	\$250	\$800
430.7400	Capital Fund Contribution	\$22,500	\$22,500	\$22,500	\$22,500
	<b>Subtotal PW - General Services</b>	<b>\$42,000</b>	<b>\$42,387</b>	<b>\$48,158</b>	<b>\$47,635</b>
<b>438.0000</b>	<b>Road Maintenance &amp; Repairs</b>				
438.1300	Public Works Employees	\$50,000	\$30,786	\$50,000	\$69,000
438.1500	Insurance Benefits	\$0	\$0	\$1,830	\$8,000
438.1610	FICA	\$3,850	\$2,355	\$3,825	\$5,279
438.2490	Misc Supplies	\$1,000	\$189	\$215	\$1,000
438.3130	PA One Call	\$250	\$124	\$175	\$250
438.3540	Workers Comp	\$1,800	\$1,944	\$1,944	\$2,500
438.4500	Contracted Services	\$25,000	\$12,734	\$13,000	\$25,000
	Road Work Non LF Approved				
439.1600	Road Paving	\$2,500	\$1,191	\$2,000	\$2,500
	<b>Subtotal Road Maint &amp; Repairs</b>	<b>\$84,400</b>	<b>\$49,322</b>	<b>\$72,989</b>	<b>\$113,529</b>

Account	Description	2014 Budget	2014 Actual as of 10/21/14	2014 Proj to 12/31/14	2015 Proposed Budget
<b>450.0000</b>	<b>Culture-Recreation</b>				
452.5400	North Federation Dues	\$0	\$0	\$0	\$0
452.5420	DARC Contribution	\$3,300	\$3,360	\$3,360	\$4,500
452.5430	Park & Rec Special Events	\$750	\$0	\$0	\$1,000
453.0100	Arts & Culture - Promotions and Artists	\$0	\$0	\$0	\$0
453.0200	Arts & Culture - Other Support Needs	\$0	\$0	\$5,000	\$0
454.2470	Park Operating Supplies	\$500	\$811	\$811	\$1,000
454.2500	Repair and Maint Supplies	\$1,500	\$3,914	\$4,000	\$2,500
454.3610	Electricity - Pine Creek Park	\$750	\$663	\$750	\$750
454.3640	Sanitary Sewage	\$1,850	\$1,585	\$1,850	\$2,000
454.3710	Park Mowing	\$22,500	\$21,073	\$23,730	\$27,500
454.3720	Tot Lot & Pavillion Maintenance	\$1,200	\$0	\$1,000	\$1,200
454.3730	Building Maintenance	\$500	\$75	\$150	\$500
454.3740	Repair of Grd Maint Equipment	\$250	\$0	\$0	\$250
454.3760	Trail Maintenance	\$1,750	\$0	\$600	\$1,800
454.4500	Contracted Maintenance Services	\$2,500	\$0	\$0	\$2,500
454.4518	Projects - PCP Maintenance	\$4,500	\$0	\$0	\$4,500
454.4520	White Tract - Maintenance	\$5,000	\$5,645	\$25,000	\$2,500
454.6010	Soccer Field	\$0	\$5,570	\$6,500	\$1,500
456.5400	Library Contributions	\$11,875	\$11,875	\$11,875	\$0
	<b>Subtotal Culture &amp; Recreation</b>	<b>\$58,725</b>	<b>\$54,571</b>	<b>\$84,626</b>	<b>\$54,000</b>
<b>470.0000</b>	<b>Debt Service (Non Open Space)</b>				
471.4000	2013 Bond Issue GF Debt Principal	\$110,000	\$0	\$114,840	\$114,840
472.4000	2013 Bond Issue GF Debt Interest	\$137,646	\$0	\$134,390	\$133,603
473.4000	DCED 2013 Truck Loan Principal	\$0	\$4,826	\$4,826	\$6,548
474.4000	DCED 2013 Truck Loan Interest	\$0	\$480	\$480	\$526
	<b>Subtotal Debt Service</b>	<b>\$247,646</b>	<b>\$5,305</b>	<b>\$254,535</b>	<b>\$255,517</b>
<b>480.0000</b>	<b>Miscellaneous Expenditures</b>				
486.0010	Misc. General Expenditures	\$0	\$585	\$585	\$0
486.0040	Intergov. Expense, Buckle Up Prg	\$6,336	\$9,915	\$9,915	\$0
486.0050	Reimbursable Engineering	\$6,000	\$5,164	\$6,500	\$10,000
486.0060	Reimbursable Legal	\$2,000	\$0	\$0	\$2,500
486.0070	Reimbursable Electric Permit Fee	\$3,750	\$7,980	\$8,500	\$8,500
486.1	Reimbursable Other	\$0	(\$989)	(\$989)	\$0
486.102	Disaster Relief	\$0	\$0	\$0	\$0
	<b>Subtotal Misc Expenditures</b>	<b>\$18,086</b>	<b>\$22,656</b>	<b>\$24,511</b>	<b>\$21,000</b>

Account	Description	2014 Budget	2014 Actual as of 10/21/14	2014 Proj to 12/31/14	2015 Proposed Budget
491.0000	Refund of Prior Year Revenue	\$0	\$0	\$0	\$0
	<b>Subtotal Prior Year Revenue</b>	\$0	\$0	\$0	\$0
493.0000	GF Capital Expenditures	\$160,014	\$135,928	\$136,000	\$210,732
500.0000	Operating Reserve Fund Additions	\$10,040	\$0	\$14,462	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$2,128,622</b>	<b>\$1,438,384</b>	<b>\$2,085,009</b>	<b>\$2,274,896</b>
	<b>Total General Fund Revenues</b>	<b>\$2,000,800</b>	<b>\$1,798,507</b>	<b>\$2,089,235</b>	<b>\$2,073,878</b>
	<b>Revenues minus Expenditures</b>	<b>(\$127,822)</b>	<b>\$360,123</b>	<b>\$4,226</b>	<b>(\$201,018)</b>
	<b>Estimated 2014 Unencumbered Carryover Balance</b>				<b>\$650,000</b>
	<b>Difference (ending balance)</b>				<b>\$448,982</b>

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## 2015 Capital Expenditures

Account	Description	Proposed 2015 Budget	Comments
493.0000	<b>General Fund Capital Expenditures</b>		
	Municipal Campus Improvements	\$30,000	Theater AC Condenser Replacement
	Municipal Campus Improvements	\$10,000	Add'l Handicapped Parking Space
	White Property - Structure Demolition	\$35,000	Structure Final Clean-up
	Office Equipment	\$10,500	Replacement Office Copier & 2 Computers
	Tree Replacement	\$3,000	Riparian Buffer on White Property
	<b>Subtotal</b>	<b>\$88,500</b>	
	<b>General Fund Road Improvements</b>		
	Bodine & Matthews Run Roads	\$105,728	<b>In Excess of Liquid Fuels Funding</b>
	Traffic Light LED Retrofit	\$1,504	Retrofit Amber Lights & School Signal
	General Repairs - as needed	\$15,000	Guiderail, Culvert, & Stormwater Repairs
	<b>Subtotal</b>	<b>\$122,232</b>	
	<b>TOTAL GF CAPITAL EXPENDITURES</b>	<b>\$210,732</b>	
	<b>Reserved Funds Capital Expenditures</b>		
	Police Replacement SUV	\$40,000	from Police Capital Equipment Fund

Capital Reserve Accounts	Balance <sup>1</sup>
Township Capital Improvement Fund	\$246,066
Police Capital Equipment Fund	\$60,570
Public Works Capital Improvement Fund	\$66,019
<b>TOTAL Capital Reserves Available</b>	<b>\$372,655</b>

1. Expected Capital Account Balances as of 12/31/14

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## 2015 Liquid Fuels Expenditures

Account	Description	2014 Budget	2014 Actual as of 10/21/14	2014 Proj to 12/31/14	Proposed 2015 Budget
	<b>Liquid Fuels Account</b>				
432.1400	Contracted Snow Removal	\$20,000	\$38,385	\$40,000	\$30,000
432.1410	Employee Snow Removal	\$0	\$0	\$0	\$0
432.1610	FICA	\$0	\$0	\$0	\$0
432.2210	Calcium Chloride	\$500	\$0	\$0	\$0
432.2450	Sodium Chloride	\$17,500	\$22,080	\$35,100	\$15,000
432.2460	Anti-Skid Material	\$0	\$1,502	\$1,502	\$0
433.2150	Signs Purchase & Install	\$2,250	\$695	\$850	\$2,250
433.3610	Signal Electricity - LF	\$325	\$206	\$350	\$360
433.4520	Signal Service Contract	\$1,250	\$0	\$725	\$1,250
438.2450	Materials	\$0	\$1,505	\$1,505	\$1,500
438.2500	Line Striping	\$1,000	\$0	\$0	\$1,000
438.4560	Road Rehabilitation*	\$159,041	\$20,000	\$20,000	\$180,000
439.1100	Salt Storage Facility	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES</b>	\$181,866	\$45,988	\$60,032	\$231,360

355.020	Liquid Fuels State Transfer	\$105,000	\$117,786	\$117,786	\$125,582
341.120	Interest Earnings - Liquid Fuels	\$250	\$77	\$80	\$50
	<b>TOTAL REVENUES</b>	\$105,250	\$117,863	\$117,866	\$125,632

Capital Reserve Accounts	Balance <sup>2</sup>		
2013 Bond Fund Infrastructure Account	\$2,753,923		
Township Capital Improvement Fund	\$246,066		
<b>TOTAL Capital Reserves Available</b>	\$2,999,989		

<b>Revenues minus Expenditures</b>	<b>(\$76,616)</b>	\$71,876	\$57,834	<b>(\$105,728)</b>
<b>Difference (ending balance)<sup>1</sup></b>				<b>(\$105,728)</b>

\*See Capital Expenditures Worksheet for Specific Road Projects

1. Note: Remainder of Road Rehabilitation Expenses in excess of Liquid Fuels allocation must come from the General Fund as shown in the Capital Expenditures Worksheet
2. Capital Account Balances as of 10/31/14



## 2015 Open Space Expenditures

Account	Description	2014 Budget	2014 Actual as of 10/21/14	2014 Proj to 12/31/14	Proposed 2015 Budget
	<b>Open Space Expenditures</b>				
403.3190	Open Space Tax Commission	\$9,250	\$7,500	\$7,959	\$8,115
403.3910	Chester Tax Collection Committee	\$290	\$241	\$241	\$177
486.008	Open Space Purchases				
	486.0083-Consultant Fees	\$45,000	\$27,566	\$37,750	\$45,000
	486.0084-Engineering	\$10,000	\$0	\$0	\$0
	486.0085-Appraisals	\$18,500	\$750	\$3,250	\$15,000
	486.0086-Legal Fees	\$5,000	\$1,913	\$2,250	\$5,000
	486.0088-Printing-Copying Costs	\$250	\$160	\$250	\$250
	486.0089-Easement Acquisitions	\$800,000	\$412,432	\$542,500	\$1,050,000
	486.0080-Open Space Acquisitions	\$0	\$0	\$0	\$0
	<b>Subtotal Open Space Expenditures</b>	<b>\$888,290</b>	<b>\$450,561</b>	<b>\$594,200</b>	<b>\$1,123,542</b>
<b>470.0000</b>	<b>Debt Service (Open Space)</b>				
471.5000	Debt Principal	\$175,000	\$0	\$175,160	\$175,160
472.5000	Debt Interest	\$209,889	\$0	\$204,978	\$203,778
	<b>Subtotal Debt Service</b>	<b>\$384,889</b>	<b>\$0</b>	<b>\$380,138</b>	<b>\$378,938</b>
	<b>Open Space Expenditures (25% Fund)</b>				
New	White Property Engineering	\$0	\$0	\$0	\$125,000
	<b>Subtotal 25% Fund Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125,000</b>
	<b>TOTAL OS EXPENDITURES</b>	<b>\$1,273,179</b>	<b>\$450,561</b>	<b>\$974,338</b>	<b>\$1,627,480</b>

<b>Open Space Revenues</b>					
310.230	EIT - Open Space Tax	\$665,000	\$407,575	\$432,548	\$441,000
310.240	EIT - Open Space Tax (25% Acquisition or Development Fund)	\$0	\$133,278	\$144,182	\$147,000
341.115	Interest Earnings - Open Space	\$1,000	\$878	\$1,000	\$800
357.013	County Grant/Other Grant	\$5,000	\$285,800	\$246,000	\$1,475,000
391.100	OS Reimbursements	\$0	\$12	\$12	\$0
	<b>TOTAL OPEN SPACE REVENUES</b>	<b>\$671,000</b>	<b>\$827,542</b>	<b>\$823,742</b>	<b>\$2,063,800</b>

<b>Revenues minus Expenditures</b>			<b>(\$150,596)</b>	<b>\$436,320</b>
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<b>Estimated 2014 Unencumbered Carryover Balance</b>				<b>\$1,500,000</b>
<b>Difference (ending cash balance)</b>				<b>\$1,936,320</b>

1. This represents 25% of our Earned Income Tax per House Bill 1523.



**2015 Library Tax Fund Expenditures**

Account	Description	2014 Budget	2014 Actual as of 10/21/14	2014 Proj to 12/31/14	Proposed 2015 Budget
	<b>Library Tax Expenditures</b>				
New	Direct Disbursement to Library	\$0	\$0	\$0	\$108,425
New	Chester Tax Collection Committee	\$0	\$0	\$0	\$2,775
	<b>Library Tax Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$111,200</b>
	<b>TOTAL LIBRARY TAX EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$111,200</b>

	<b>Library Tax Revenues<sup>1</sup></b>				
New	Library Tax Revenue	\$0	\$0	\$0	\$111,000
New	Interest Earnings - Library Tax	\$0	\$0	\$0	\$200
	<b>TOTAL OPEN SPACE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$111,200</b>

<b>Revenues minus Expenditures</b>					<b>\$0</b>
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1. This represents the 0.3 mil levy approved by the voters in May 2014.

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