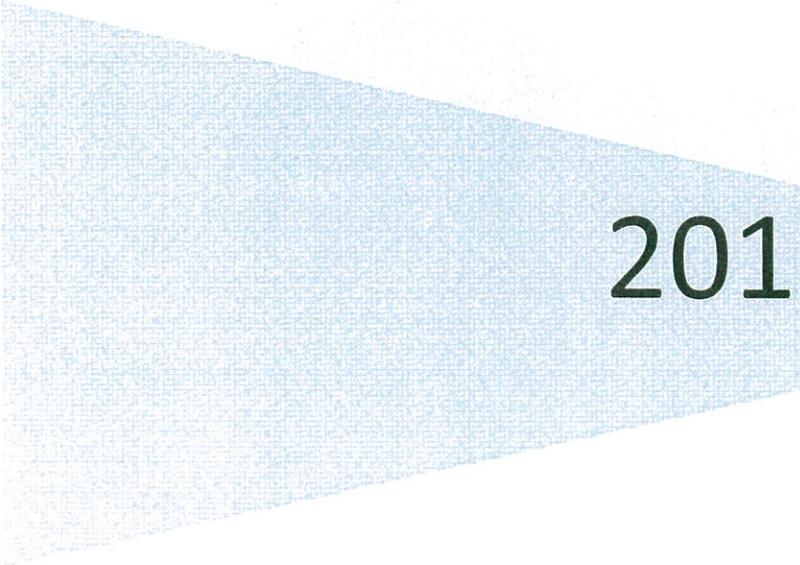




# **FY 2012 BUDGET**

October 27, 2011

A large, light blue, textured trapezoidal graphic that tapers from left to right, positioned in the lower half of the page. The number '2012' is printed in a large, black, sans-serif font on the right side of this graphic.

**2012**

## LIST OF ATTACHMENTS

1. Halfmoon Township Park Plan, Existing and Proposed Future Parkland
2. Halfmoon Township Five Year EIT Comparative Revenue History
3. Halfmoon Township Five Year EIT History, Graph
4. EIT Household Income Distribution
5. Act 32 of 2008 Distribution of Collections Requirements
6. Centre Regional Council of Governments Proposed FY 2012 Revenues
7. FY 2012 MMO for Pension Plan
8. Costs for PSATS 457 Plan
9. FY 2012 Health Insurance Rates
10. PSTAS Rates for STD and Life Insurance
11. Fire Contract between Port Matilda Fire Company and Halfmoon Township dated 7/14/05
12. Fire Contract between Warriors Mark and Halfmoon Township dated 1/25/07
13. ICMA Leaders Program
14. County Leadership Program
15. Notice of FY 2012 Turnback Allocation
16. Notice of Estimated Allocation of Municipal State Liquid Fuels Funds for FY 2012
17. 10 Year Roads Capital Improvement Program dated 2/5/10
18. 2<sup>nd</sup> Class Township Code regarding operating reserve accounts
19. Township Code as to Open Space Advance Process and Selection
20. CPA changes to GSAB re: unencumbered funds in general account

# Executive Summary

## FISCAL YEAR 2011

### Priorities/Accomplishments

At their retreat on 9/23/10, the Halfmoon Township Board of Supervisors established priorities for the Township staff, commissions, and boards in conjunction with the FY 2011 Budget.

#### **Parks, No. 1 Priority**

- **Discuss with Park Board if members wish to be a Rec and Activities Committee or planning and policy making board**  
Staff discussed with the Park Board and they wished to be a planning and policy board
- **Senior Programs**  
Staff attempted different marketing avenues to initiate a senior program within the Township. There was little attendance and little interest.
- **Continue with Easter and Christmas Parties**  
The Park Board continued and enhanced the Township Easter and Christmas parties held for the benefit of the Township residents' children
- **Enhance and enrich the Summer Children's Park Program with hiring a possible Penn State Intern or new park program director as well as encompass enriching activities into the curriculum**  
Staff submitted a job description and job advertisement to the Penn State Internship program after Park Board review. The Township received no letters of interest or applications. Consequently the Parks Board advertised for new summer parks program directors and leaders. The Park Board hired one Director and one Assistant Director both with child development experience and training. The program became more structured and with more enriching arts and educational activities in the summer of FY 2011
- **Other community activities—Picnics, get togethers**  
Staff conducted a survey of interest. Little citizen interest or no response as to initiating community activities
- **Tennis Court/Ice Rink-design and construct**  
The Tennis Court was constructed at the end of summer, 2011 into the fall, 2011 with the expectation of tennis being available in the Township in summer, 2012  
The Ice Rink liner was ordered and will be assembled and available for public use in December, 2011
- **Planning Commission, Park Board and CRPA review Park Plan and begin its implementation (see Attachment 1-Park Plan Detailed Map)**  
The Park Board and Planning Commission conducted a joint meeting facilitated by the CRPA and reviewed the park plan. Both commissions agreed there needed to be some changes to the plan as some of the goals and objectives had changed.  
The Planning Commission agreed to review the trail system suggested in the Plan. The Park Board agreed to review possible new parkland as depicted on the Park Plan and new park amenities at Autumn Meadow Park, as well as a water feature.  
The Planning Commission decided to contact the property owners along a portion of the proposed trail to see if they would be willing to sell the Township some of their land for a trail. The property owners were not willing to do so. Therefore, the Planning Commission studied an alternative shared roadway system trail using the present public roadways between Sawmill and Loveville Road as a means of connecting the East to the West side of the communities. Their concept will be presented at a public meeting in FY 2012.

The Planning Commission also contacted the adjoining property owner to Autumn Meadow Park to see if there was any interest in selling property to the Township to enlarge this park. The property owner was not interested at this time. Therefore, the Planning Commission reviewed alternative future park sites to be included on a revised Official Township Map. The Park Board suggested a possible new half court basketball court and sand volleyball court at Autumn Meadow Park as well as a new splash park at Halfmoon Township Park or at a new parkland acquisition.

- **Sledding Hill.** This may be discussed in FY 2012.

#### **Pension Plan, No. 2 Priority**

- **Quarterly Updates as to investments reported to Board of Supervisors**  
Staff met with administrator and investors and received access to quarterly reporting
- **Possible Establishment of a 457 Deferred Compensation Plan**  
Staff met on the possible establishment of a 457 Deferred Compensation Plan in early 2011. Only two of the staff members were interested. Those two staff members felt it would be prudent to discuss in FY 2012.
- **Possible Survivor Benefit Option to the Plan**  
The cost to add a survivor benefit to the plan was about \$15 per participant. This cost was easily funded. However, since the plan is a defined benefit plan, the liability to the Township would increase greatly since the Township's liability was for the life of the participant and did not include survivors. The Township Manager decided to take this up at a later date, once the pension plan was more fully funded.

#### **Enlargement of Maintenance Shed, No. 3 Priority**

- **Continue to set aside money for its construction in FY 2012 in the capital equipment reserve**  
The FY 2011 budget transferred the remaining monies needed to construct this project in FY 2012. The Township Engineer will spec in FY 2012 with a tentative cost of \$50,000.
- **Place on the Five Year Capital Improvement Plan for FY 2012 construction and design**
- **Budget to construct in FY 2012 or FY 2013**  
Will construct in FY 2012

#### **METHODS TO REDUCE PAPER AND INCREASE ELECTRONIC DELIVERY OF DOCUMENTATION FOR MEETINGS, No. 4 Priority**

- **Look into cost of providing each supervisor with a tablet or laptop**  
Staff looked into the cost and a tablet would be around \$600 and a laptop around \$400 for each supervisor. The Supervisors agreed this was not necessary but would be reviewed at a later time.
- **Email with attachments all documentation prior to meetings. Boards, commission and supervisors can print if necessary or have available on their personal laptops at meetings**  
Set up web documents for Planning Commission-literally no paper is printed by Township except for public copies of agendas available for public at meetings  
Email documentation to Open Space Board-literally no paper is printed by Township except for public copies of agendas available for public at meetings  
Board of Supervisors-receive email with meeting documentation but most of the time the Supervisors still need printed agenda packets since many do not have the information readily available.
- **Complete Codification so all laws are available to the public as well as public officials on line**

This project was completed in FY 2011 with all current ordinances through 2011 codified and on line.

#### **Open Space Program, No. 5 Priority**

- **Set up Five Year Review Committee and review program and present findings and recommendations**

The Five Year Review Committee was composed of members required were the Ordinance. The Committee reviewed the program and audited its financial status during FY 2011. Their findings were presented at a joint Board of Supervisors and Open Space Board meeting.

- **Revise land acquisition ordinance**  
This is being continued during the Open Space Ordinance review process now that the Township ordinances are codified.
- **Township Clerk to assume responsibilities of Open Space Administrator/Open Space Recording Secretary/Open Space Secretary**  
The Township Clerk assumed these responsibilities in FY 2011
- **Open Space Administrative Fees to be Paid from Open Space Fund rather than General Fund for better public transparency as to program's costs**

#### **5% of General Fund Revenues to Be Placed in Unencumbered Funds, No. 6 Priority**

- Staff placed over 5% of general fund revenues in the Unencumbered Funds. However, these funds are needed as cash carryover each year (\$100,000) to meet Township expenses and payroll until May of the following year until taxes are received
- Will be setting up an operating reserve fund in FY 2012. Statutorily it is limited to 5% of general fund revenues

#### **New Municipal Building, No. 6 Priority**

- **Staff present to Supervisors their "wish list" and suggestions for a new municipal building**

Staff presented a detailed memo to the Supervisors in January, 2011 as to suggested new building amenities and improvements. The Supervisors reviewed and a feasibility study was conducted in FY 2011.

### **Township Fund Accounts**

There were 8 funds which contributed to the Halfmoon Township revenue stream in FY 2011 :

#### **A. General Fund.**

The **General Fund** receives revenues from: the real estate tax mil of 2.02 mils per assessed value, earned income tax rate of .50% of a 1.45% local income tax assessed on earned income, intergovernmental funds, user fees, and miscellaneous receipts.

The General Fund revenues are budgeted to support the day-to-day operation of the Township and its expenses. In addition, these revenues are budgeted to fund the parks,

recreation programs, capital reserve funds, and a portion of the streetlight and roads services.

In FY 2011, the Township budgeted \$657,782.71 in revenue sources and a \$127,524.37 cash carryover from FY 2010 to FY 2011, \$28,407.22 loan repayment from the OSP, \$35,000 County liquid fuels grant, and a \$15,000 transfer from the capital equipment reserve fund. Therefore the FY 2011 anticipated income totaled \$848,714.30; down from FY 2010 budget ed income of \$971,719, or a \$123,004 decrease. This decrease was primarily due to the \$123,000 transfer from the Open Space Fund to the General Fund for a portion of the wildlife corridor purchase in FY 2010. The \$848,714.30 aggregate became the General Fund budgeted income stream for FY 2011..

The actual General Fund FY 2011 income is anticipated to be in the neighborhood of \$959,650.20. This actual vs. budgeted income difference is primarily due to the following mitigating factors not budgeted in FY 2011:

- Cash carryover from FY 2010 was more than projected;
- Transferred money from the municipal building reserve into the general fund that was not budgeted for the feasibility study

#### **B. Open Space Fund**

The **Open Space Fund** receives revenues from a real estate tax mil of 2.00 mills per assessed value. The Open Space Fund FY 2011 revenues were budgeted to support the yearly lease obligations, advance payment requests, debt to the General Fund, and administrative program cost.

In FY 2011, the Township budgeted receiving \$138,916.11 in real estate ag preservation revenues as well as a \$63,721.55 cash carryover from FY 2010 into FY 2011. This cash carryover, together with the FY 2011 anticipated revenues of \$138,916.11 and interest of \$425.14, and General Fund debt repayment of \$28,407.22, totaled \$231,470.02. The \$231,470.02 became the Open Space revenue stream for the FY 2011 Budget. The Actual Open Space FY 2011 revenues are in the neighborhood of \$220,491.94. This actual vs. budgeted revenue difference is due to less cash carryover than anticipated from FY 2010 into FY 2011 as well as interest was less than anticipated.

#### **C. State Liquid Fuels Fund**

The **Liquid Fuels/State Road Fund** receives revenues from the Commonwealth based on the amount of miles of Township road. The Township presently has 21.69 miles of road which includes a 2.26 turnback. There is another 8.84 miles of state highway. The Liquid Fuels revenues are in a segregated account and can only be used for road construction, repair, maintenance, and supplies.

In FY 2011, the Township budgeted receiving \$79,961.57 from Liquid Fuels monies and a \$97,472.91 cash carryover, with no interest earnings. This totaled \$177,434.48 which became the State Fund revenue stream for the FY 2011 budget. The actual State Fund FY 2010 revenues were \$190,954.02. The difference was due to an increase in the actual FY 2010 cash carryover. The Township used these monies for berming, FY 2011 paving projects and a portion of the municipal lane culvert project, as well as street signage replacement.

#### D. Sewage Enforcement Budget

The **Sewage Enforcement Budget** was a new enterprise fund set up in FY 2011. The fund has revenues derived from sewage permits, soil testing and SEO reimbursements. All expenditures are used for the Professional SEO Services contracted by the Township.

In FY 2011, the Township budgeted \$21,381.18 in revenues and expenditures. However, the actual income was only \$4,000 but the Township will expend around \$6,000 for professional SEO services. This \$2,000 deficit was paid out of general fund revenues with reimbursements not expected.

#### E. Streetlight Fund

The **Streetlight Fund** is another enterprise fund. The revenues are derived from a real estate tax assessment of property owners who requested the streetlights along Highway 550. The revenue and expense stream to pay for the electricity was budgeted at around \$1,901.64.

#### F. Capital Equipment Reserve Fund

The **Capital Equipment Reserve Fund** was set up to transfer General Funds into for future purchase of equipment. In FY 2011 the Township budgeted \$61,000 in revenues, \$60,118.42 in cash carryover and \$831.58 to be transferred into the account in FY 2011; for total revenues of \$61,000.00. The Township expended \$7,556.00 from this account for a new lawnmower.

#### G. Building Reserve Fund

The **Building Reserve Fund** was set up to transfer General Funds into for the future construction of a new municipal building. The Township budgeted \$120,492.86 in revenues in FY 2011, \$111,392.86 in cash carryover and another \$9,000 to be transferred into the account from the General Fund in FY 2011. The Township expended approximately \$18,100 out of this fund to pay for the municipal building feasibility study in FY 2011.

#### H. Park Reserve Fund

The **Park Reserve Fund** was set up to transfer General Funds into for future park land acquisition, park improvements, and equipment. In FY 2011, the Township originally budgeted using \$50,000 towards the construction of the tennis court and reserved \$9,000 towards future parkland acquisition. However, the Supervisors approved by motion during FY 2011 to use all the monies in this reserve account for the tennis court and ice rink in FY 2011. The tennis court/ice rink was constructed and \$59,000 of these reserve funds were used in FY 2011. There remains a cash carryover of \$1,000 in this account.

### **REVENUE AND EXPENSE REVIEW AND FORECASTING**

Before beginning the FY 2012 budget, the Supervisors met to discuss and review the income and expenses from FY 2007 through FY 2011 to ascertain any trends in revenues and expenses. In addition, the Supervisors conducted some modeling through FY 2018 for Township financial forecasting.

The purpose of the analysis was to see what affect the economy's recession since 2008 has had on the Township's revenues since two- thirds of the municipalities in the country are experiencing flat or diminished revenues from real estate, local income taxes, sales tax, and reduced state aide. Due to the present economic climate, this loss in revenue is calling for municipalities to examine their expenditures, postpone capital projects, and to use more business forecast financial modeling than its previous pay-as-you-go budgeting process.

The Supervisors began their analysis in a more favorable position than many communities. Halfmoon Township is solid financially and has, throughout the recessionary years, been able to construct capital projects, maintain its roads, expand its park facilities and services, and purchase equipment and goods to enhance the Township. The Supervisors wanted to ensure this financial stability continued and therefore attempted to forecast into the next seven years to ascertain what they could do now, if anything, to continue the Township's success.

**FY 2007-2011 INCOME AND EXPENSE TRENDS**

**REVIEW OF FY 2007-2011**

The Township has been losing approximately \$86,000 in revenues per year since 2007. However, fortunately due to the Township financial foresight had cash reserves set aside. These cash reserves and carryover has enabled the government to continue to purchase equipment, construct scheduled projects, and to maintain, and in some cases, expand its level of services, to Township residents.

The data indicates that in FY 2011, the Township received around \$638,406.11 in new income. However, in 2009, it received around \$710,161.51 in new income. The \$86,000 reduction in income is seen most particularly in the areas of building construction, interest earnings, new home purchases, and reduced state aide:

	Less Per Year
Real Estate Delinquency Taxes	\$3,503.11
Real Estate Transfer Taxes	\$22,453.52
Earned Income Taxes	\$17,631.18
General Interest Earnings	\$13,187.71
Sewage Reimbursement Program (State)	\$6,730.00
PURTA (State)	\$ 100.00
Game Commission (State)	\$1,982.96
Subdivision & Site Plans	\$13,997.00-
Engineering Reviews	\$3,359.75
Misc.	\$3,779.55
 Total Lost Revenue Per Year:	 \$86,724.78

The analysis revealed the Township is experiencing many of the governmental recessionary "symptoms" as seen throughout the country since 2008 with the loss in revenues due to recessionary economic forces outside of the Township's control. Therefore, the Supervisors wished to examine items which were in their control such as operating expenses, capital project expenses, and cash carryovers/reserves for any budgetary reductions to offset these income losses.

The Township had a high in FY 2008 of operating expenses of \$706,000 with a low in operating expenses in FY 2007 of \$605,732.05. Since FY 2008, however, operating expenses have been reducing by an average of 3.6%. There was a 2% increase in operating expenses in 2010, but then they were reduced once again in FY 2011. One of the areas of expense reduction was the full time zoning administrator and open space program administrator position which was

an annual cost of around \$36,000. This position as of FY 2009 is now being handled for zoning on a part time contractual basis and the Zoning Administrative Assistant/Open Space Program Administrator responsibilities have been assimilated by the Township Clerk. However, in order, to further reduce expenses, the Supervisors directed staff to continue an operating expense reduction, where possible.

The Township has spent approximately \$920,385.42 for capital projects, improvements and equipment out of Township funds (general, state, open space, and capital reserves) since 2007 for the following:

FY 2007	
\$15,617.03	Davis Road Project
\$44,753.20	Phase I, Municipal Lane Project
\$1,537.50	Paved Recycling Area
\$17,347.21	Challenger Play Structure
FY 2008	
\$51,266.35	New GMC 2008 Sierra Truck
\$ 878.91	Municipal Lane Project
\$60,224.95	Paving of Sawmill and Charlotte Roads
\$ 27.53	New table for meeting room
\$1,047.79	Benches, Smoker and litter receptacles for Parks
\$ 269.45	Tetherball set
\$30,000.00	Transfer to building reserve for new municipal building
\$15,000.00	Transfer to equipment reserve
\$20,607.87	Gypsy Moth Spraying
FY 2009	
\$41,195.00	Little League Baseball field lights
\$69,291.46	Paving of Ira Lane
\$ 4,130.00	Speed Sensor Sign & Software
\$2,695.03	Post Pounder
\$30,000.00	Transfer to Building Reserve Fund
\$27,000.00	Transfer to Capital Equipment Fund
FY 2010	
\$29,648.58	Purchase of Park Land
\$5,000	New Roof for Municipal Building
\$203,500	Wildlife Corridor Purchase
\$14,078.28	Tar & Chip Marengo Road
\$47,000.00	Paving Centennial Hills Road, James Hill Road and Ike Circle
\$30,000	Transfer for New Municipal Building
\$15,000	Transfer for new Salt Maintenance Shed
\$500.00	Air conditioner for municipal office
\$1,000	Powerpoint projector & screen
FY 2011	
\$9,000	Transfer for New Municipal Building
\$831.58	Transfer for new Salt Maintenance Shed
\$60,000	For Tennis Court
\$8,000	New lawnmower
\$1,000	Park Trash Receptacles
\$53,000	Municipal Lane Culvert Project
\$3,000	New computers for Roadmaster, Clerk, ZO, Manager
\$667.19	Air conditioner for meeting room
\$59,270.51	Paving of Cedar Ridge, Cornfield and Stonerow

\$ 920,385.42 Total

The projects were funded from new revenues as well as cash carryover that had been in the Township accounts well before 2007. The Supervisors should be commended that there were monies to expend during these economic times towards such capital projects and services to the community.

During the years of FY 2007-FY 2011, the Township increased or provided new services to its residents. These increased services produced new reoccurring costs within the Township's budget. These include:

CNET	\$10,000	Annual Cost
Yearly Riff Raff Pickup	\$9,000	Annual Cost
CATA Bus Service	\$7,000	Annual Cost
CPA Annual Audit	\$3,5000	Annual Cost
Yearly Line Painting	\$8,000	Annual Cost
Codification	\$8,000	Annual Cost
HRA Account	\$1,400	Annual Cost
Senior Citizen Activity	\$1,000	Annual Cost

In addition, the Supervisors have increased the summer parks and recreational summer program, which is free to all residents' children, from \$6,000 in FY 2007 to \$11,000 in FY 2011 for salaries and training. Materials and supplies for the program as well as the Easter and Christmas Party supplies were increased from \$800 in FY 2007 to \$4,300 per year in FY 2011.

The Township also received free of charge from Ferguson Township a new chipper and trailer.

Finally in the areas of services and programs, the Township has been able due to the special levy tax to place around 2,000 acres within the Township's Open Space Program. The annual lease payments cost around \$100,000 per year.

In order to purchase the Wildlife Corridor, the Township had to borrow \$113,360 from the Open Space Account. The General Fund is paying this back to the open space fund over four years at \$28,407 per year. The first payment was paid in FY 2010.

Last year the Township's operating and capital expenses equaled the amount of new revenues brought in was FY 2007. FY 2007 started with a cash carryover from of \$380,114.45 and was able to produce a net income at the end of FY 2007 of \$1,813.58, leaving a cash carryover to begin FY 2008 of \$381,928.03. However, beginning in FY 2008, the Township spent \$51,872.54 more than it brought in between operating expenses and capital expenditures, leaving a -\$51,872.54 deficit. Therefore, it used \$51,872.54 of its cash carryover towards this deficit. The same can be seen as to subsequent years through FY 2011, wherein the Township has met its operating and capital expenditures by using a portion of its cash carryover. It is projected the Township will have around \$160,000 to \$170,000 in cash carryover at the end of FY 2011 plus another \$30,000 in taxes that should be received at the end of FY 2012. Therefore, it is anticipated the Township will have around \$190,000 to enter into FY 2012.

### **FY 2012-2018 FINANCIAL FORECASTING**

The Supervisors reviewed financial modeling for FY 2011 through FY 2018 with the following assumptions:

- Revenues have historically been increasing 1% as to real estate and EIT taxes
- Expenses have historically been increasing 5% overall

- Insurance costs increasing around 10% per year
- State aide has diminished or been greatly reduced
- Payroll expenses have increased around 4% per year (social security, taxes, unemployment and workers' compensation)

Forecast modeling was prepared based on these trends continuing as well as budgeting for all supervisors, commission and board requests for FY 2012.

The FY 2012 budget requests were as follows to be budgeted within the next five years:

\$50,000	Towards a new splash park
\$85,221.66	Due to Open Space Board from General Fund
\$100,000	New Truck
\$20,000	Towards new park equipment
\$40,000	For New Operating Reserve Account (Rainy Day Fund)
\$68,040	Additional pension plan contributions
\$150,000	Towards downpayment and design costs for a new municipal building
\$4,000	Basketball hoops for new tennis court
\$5,000	New floor in municipal building
\$1,500	Independent audit of pension plan
\$2,800	STD and Life Insurance for employees (reimbursed by employees)
\$200	New 457 Deferred Compensation Plan

The modeling indicated that with the Township's present revenues, these items would place the Township in a deficit position by FY 2013. Therefore, the Supervisors made the following decisions regarding funding projects and services to maintain the Township's financial structure:

### **FUNDING PRIORITIES FOR FY 2012**

- Due to decreased revenues, the Township has decided to maintain its present park facilities and parkland rather than to fund new parks' capital projects and equipment;
- FY 2012 Funding priorities were to set up an operating reserve account, make additional pension plan contributions; set up a 457 Deferred Compensation plan; establish two new employee short term disability and life insurance benefits, independent audit of pension plan, continue to set aside monies towards a new municipal building; continue to set aside monies towards a new municipal truck; and construct the salt shed/new maintenance bay facility;
- Forgive loan from Open Space Fund to General Fund, the loan was on paper only and the actual debt is owed by the General Fund to the Open Space Fund
- All full time staff to have a 3.5% salary increase;
- The Buffalo Lane Paving Project; and
- The Bud Court Paving Project.

All other Townships services will be funded at the FY 2011 level. Regional services such as Centre County Library, Spring Creek Watershed, and Clearwater will be funded at the FY 2011 levels. Regional fire, EMS, Centre Region COG, Upper Bald Eagle COG, CACC, Schlow Library, CATA and CNET will see increased funding anywhere between 1%-5% in FY 2012.

### **PROGRAM PRIORITIES IN FY 2012**

- Conduct a mail, focus group, and web survey of Township residents as to priority fundings
- Review Personnel Policy (required by liability insurance carrier)
- Adhere to statutory term limits for Planning Commission and Park Board members. See if other individuals are interested when a member's term is set to expire. If more than one interested (including incumbent), Board of Supervisors will interview and make a recommendation. No more automatic reappointments.
- Continued review of Open Space Board Ordinances, especially as to membership of board requirements
- Continued review of Land Use and Planning Ordinances by Planning Commission
- RFP health, dental, vision, disability and life insurances
- Fire contract and EMS service contracts
- Review of Summer Children's Park Program
- Municipal building feasibility report and USDA pre-application for municipal building
- Township Procurement Card from PSATS for purchases
- Lease vs. Purchase of Township vehicles options

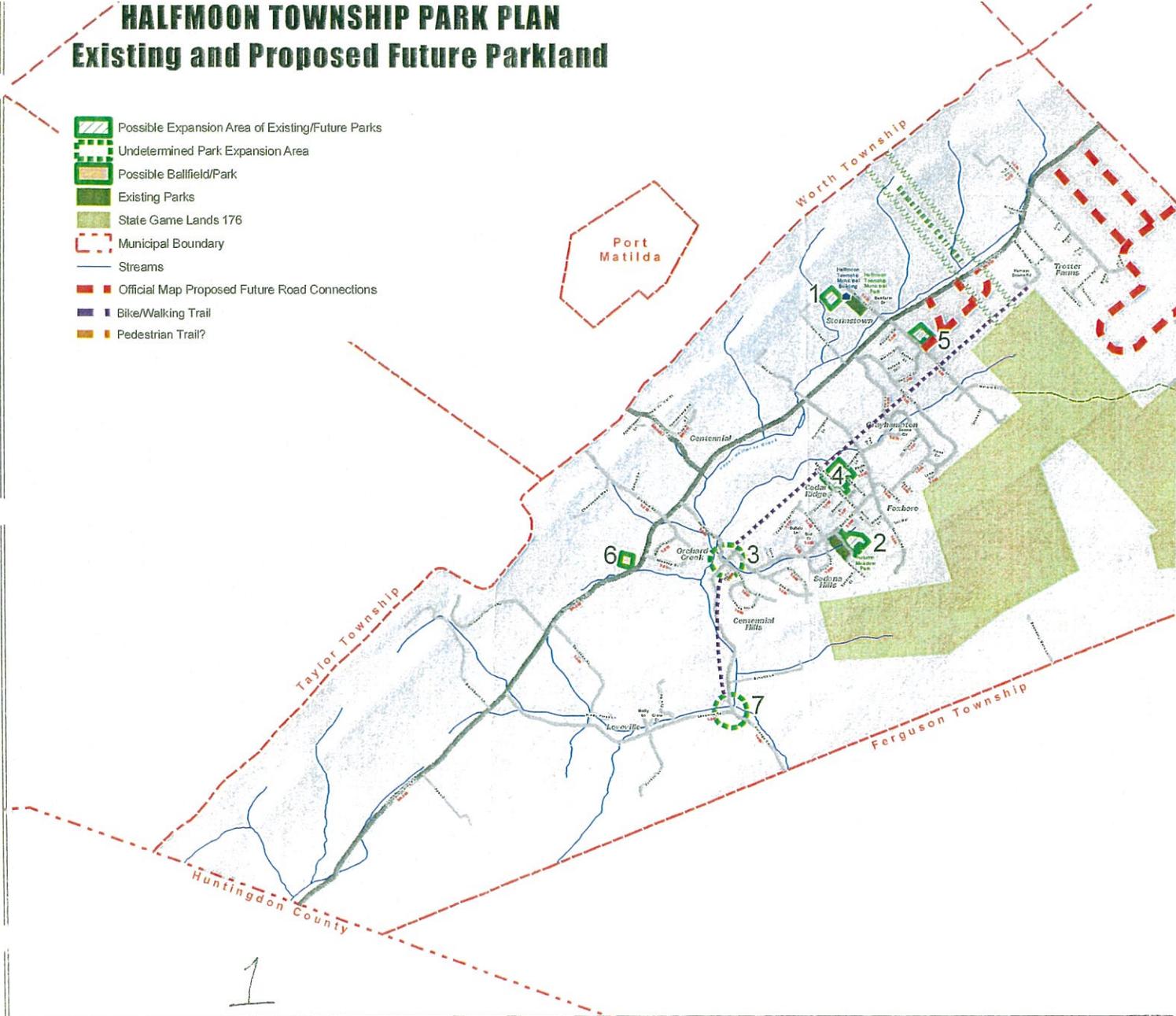
### **SUMMARY**

The FY 2012 budget reflects reduced revenues and reduced expenses from FY 2011. However, it does allow for implementation of the Board of Supervisor's FY 2012 Priorities. FY 2012 will be challenging as in all municipalities revenues are flat or reduced and expenses have increased. The Township staff has done its best attempt at preparing the FY 2011 budget with a flatten revenue stream and reducing expenses. The specifics as to each fund and its revenue and expense line items follow.

# HALFMOON TOWNSHIP PARK PLAN

## Existing and Proposed Future Parkland

-  Possible Expansion Area of Existing/Future Parks
-  Undetermined Park Expansion Area
-  Possible Ballfield/Park
-  Existing Parks
-  State Game Lands 176
-  Municipal Boundary
-  Streams
-  Official Map Proposed Future Road Connections
-  Bike/Walking Trail
-  Pedestrian Trail?



1

## GENERAL FUND BUDGET

### FY 2012 REVENUES-\$921,261.48

- 100.00** Cash Carryover is anticipated to be \$185,000 from FY 2011 to FY 2012
- 130.01** Due from Open Space Program for Wildlife Corridor budgeted \$0. This will be forgiven.
- 301.10** Real estate taxes-current budgeted \$141,708.34 The General Fund receives 2.02 mills of \$69,458,055 of assessed real estate. The assessor indicates the Township should expect to receive \$141,708.34 in FY 2012 for general fund use.
- 301.40** Real Estate Delinquent budgeted \$5,861.63, same as FY 2011.
- 301.10** Real Estate Transfer Tax budgeted \$39,708, same as FY 2011.
- 301.20** Earned Income Tax budgeted \$397,000. This 1.45% is split .50 to the Township and .95 to the school district. The tax collector ran a four year history of the Township's EIT which is attached as Attachments 2-5.
- 310.50** Local Services Tax budgeted \$1,118.00, same as FY 2011.
- 320.20** Zoning Permits budgeted \$1,000, what was actually received in FY 2011.
- 321.80** Cable TV Franchise Fee budgeted \$19,857.82, same as FY 2011.
- 330.00** Fines budgeted at \$5,000, same as FY 2011.
- 342.20** Meeting Room rental at \$300.00.
- 350.00** COG Building Lease at \$7,295.00. This is the rental COG pays the Township for use of the COG Building.
- 355.01** PURTA Reimbursement of \$900.00, same as FY 2011.
- 355.05** Municipal Pension System State Aid of \$21,309.55 which is what the Township actually received in FY 2011.
- 355.07** Foreign Relief Fund of \$31,591.25 which is what the Township actually received in FY 2011.
- 356.00** Game Commission Reimbursement of \$3,242.89 same as budgeted and received in FY 2011.
- 361.00** Subdivision & Site Plans budgeted \$3,400.00 which was the actual in FY 2011.
- 361.32** Engineer Reviews of \$500 based on FY 2011 actual revenues received.
- 361.35** Other Subdivision/Zoning Fees/Reimbursements budgeted \$100 based on FY 2011 actual revenues.
- 361.36** Service Charges/Fees budgeted \$100 based on FY 2011 actual revenues.
- 361.50** Sales Maps, Pub, Copies budgeted \$25.00, same as FY 2011.

- 365.51 Dog Licenses budgeted \$2,000 based on actual FY 2011 received.
- 387.01 Health Insurance Reimbursement of \$919 for Supervisor insurance which is reimbursed.
- 389.00 Misc. budgeted \$2,000 which represents the recyclables from riff-raff
- 06.462.01 CR Equipment to General Fund which is the \$50,000 transferred from the capital equipment reserve for the salt shed construction
- 06.462.02 Municipal Building to General Fund which is \$1,200 transferred from the municipal building reserve for possible loan applications.

**FY 2012 EXPENSES-\$921,261.48**

- 133.01 OSP Loan payment of \$28,407.22, this will be the third of four payments.
- 400.00 Salaries of Supervisors, \$9,000, remains the same as FY 2011.
- 400.42 Subscriptions and Dues, \$3,000. This line item represents due to professional associations, newspaper subscriptions, federal and state associations.
- 400.46 Supervisors' Meeting and Travel Expenses, \$2,000, reduced \$500 from FY 2011.
- 401.10 Salary of Manager, budgeted 3.5% increase, for a salary of \$62,100.
- 400.46 Manager meeting and travel expenses, \$5,000, reduced \$500 from FY 2011. This includes \$1,200 mileage which Manager is using around \$100 per month for mileage. Education and travel includes the following (Need 12 CPE per year):

PSATS Convention – 1 Day (3/12*	\$300	(0 credits)
*Staff feels they only want to go one day next year to this conference. It cost the Township around \$1,500 per person and the networking was valuable but the break outs were of minimal educational value.		
ICMA Regional Meeting (in State College) (3/12)	\$475	(3 credits)
PA Municipal Managers (1/12)	\$200	(3 credits)
PA Municipal Managers (5/12)	\$200	(3 credits)
County Leadership (6/12)	\$1,500	(4 credits)
Or ICMA (5/12) (Attachment 13)		
ICMA National Convention (10/12)	\$1,125	(4 credits)

- 403.45 Cont Tax Service/Forms budgeted \$200, reduced \$300 from FY 2011.
- 403.47 Real Estate Tax Collection budgeted \$2,300 same as FY 2011; real estate collector is paid \$2 per parcel.
- 404.31 Legal Fees/Solicitor budgeted \$10,000, reduced \$3,000 which was transferred to the Planning Commission Expense line since solicitor will now need to start attending PC meetings under liability insurance policy.
- 404.34 Legal Ads budgeted \$3,000, based on FY 2011 actual expenses.
- 404.35 Bonds-Clerk, Treasurer, Tax Collector, etc. budgeted \$1,800. Same has FY 2011.
- 404.45 Cable Consortium budgeted \$200, same as FY 2011.
- 404.47 Legal/Professional Services budgeted \$700, since actually spent \$1,000 in FY 2011 for Converse Consultants on Maloney Sewer Planning Module.

- 404.49 Codification budgeted \$5,000, reduced \$6,000 from last year.
- 405.00 Secretary/Treasurer, 0, reduced \$2,000 from FY 2011.
- 405.12 Salary of Clerk budgeted \$36,225, which is a 3.5% increase.
- 404.45 Clerk Mtg. & Travel Expense budgeted \$3,000, increased \$600 from FY 2011. This is for the following education:

County Leadership Attachment 14 PLGSA	6/12  8/12	\$1,500  \$1,500
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- 406.00 Copier Lease budgeted \$3,120, same as FY 2011.
- 406.12 Salary ZO/Admin Assistant budgeted \$11,000, same as FY 2011.
- 406.15 Postage budgeted \$1,500 for mailing of surveys in FY 2012.
- 406.21 Office Supplies budgeted \$2,000, reduced \$2,300 from FY 2011.
- 406.22 Computer Hardware & Software budgeted \$3,000.00, reduced \$1,000 from FY 2011
- 406.25 Building Repair/Cleaning Supplies budgeted \$5,600, increased \$500 based on actual FY 2011 costs,
- 406.46 ZO-Mtg & Travel Expense budgeted \$200.00, same as FY 2011
- 408.00 Professional Engineering budgeted \$4,000, same as FY 2011.
- 408.32 Telephone/Two Ways budgeted \$3,500, reduced \$100 from FY 2011.
- 409.01 New Municipal Building, \$1,200 for possible grant application fees.
- 409.36 Public Utilities budgeted \$13,000, same as FY 2011.
- 411.01 Fire Protection-PMFC budgeted \$41,906.91 which is a 1% increase from FY 2011. The Township agrees to pay .85 mils of assessed value and the assessed value increases by 1% per annum. Will be developing a new fire contract, last one was 2005, Attachment 11
- 411.02 Fire Protection-WMFC budgeted \$17,960.09 which is a 1% increase from FY 2011. The Township agrees to pay .85 mils of assessed value and the assessed value increases by 1% per annum. Will be developing a new fire contract, last one was 2007, Attachment 12.
- 411.35 Fire/Ambulance PM WC budgeted \$5,028.97 which is a \$1,000 increase from FY 2011.
- 411.54 Fire Relief Expense budgeted \$32,591.25 which is what the Township received from the state in FY 2011. This must go directly to the fire companies and is split between Port Matilda and Warrior Mark fire companies proportionately.
- 412.00 EMS budgeted \$4,000, increase of \$300 from FY 2011.
- 414.22 Planning Commission Expense budgeted \$3,000, which is for Township solicitor fees.
- 414.30 Planning Commission Recording Secretary budgeted \$1,200, same as FY 2011.

- 414.31** Centre Region COG budgeted \$70,706, down about \$2,000 from FY 2011. See Attachment 6.
- 414.32** Upper Halfmoon Bald Eagle COG budgeted \$200 same as FY 2011
- 427.44** Trash/Cleanup/Riff Raff budgeted \$9,000 which is offset by \$2,000 we receive with recycling
- 429.38** Porta Pottie Rentals budgeted \$3,000 same as FY 2011.
- 430.10** Salary of Roadmaster budgeted \$47,488.26, increased 3.5%.
- 430.12** Salary of PW Laborer budgeted \$33,438.79 which includes a 3.5% increase
- 430.14** PW Hourly budgeted \$3,000, same as FY 2011.
- 430.46** PW Trv & Training Expense budgeted \$1,700, down \$300 from FY 2011.
- 437.22** Petr.-Trks & Equipment budgeted \$8,500, increased \$500 from FY 2011
- 437.26** Equipment and Supplies budgeted same \$1,900, reduced \$100 from FY 2011.
- 437.37** Tk. Reprs & Maint. Budgeted \$9,000 same as FY 2011. The trucks are getting older and needing more repairs. An option that has been used successfully in other communities is the lease purchase which is a yearly amount for four years and then replacement. Since vehicles depreciate this is sometimes a good option. Staff will look into this for future budgeting.
- 439.00** Capital Construction/Maintenance budgeted \$3,000, same as FY 2011.
- 447.45** CATA Bus Service budgeted \$7,297, increased \$2,000 from FY 2011.
- 451.18** Salaries-Park and Recreation Program budgeted \$11,000, same as FY 2011 for summer parks program, including training, clearances and salaries.
- 451.22** Pk and Rec Program Supplies budgeted \$4,300, same as FY 2011; includes supplies for Easter, Christmas parties and summer parks program.
- 451.30** Park & Recreation Equipment budgeted \$4,000, down \$11,000 from FY 2011, includes purchase of two new saws at \$350 each.
- 454.37** Park Maintenance & Repairs budgeted \$1,200, reduced \$1,300 from FY 2011.
- 456.01** Schlow CR Library budgeted \$33,795, reduced \$5 from FY 2011.
- 456.02** Centre County Library budgeted a \$3,500, same as FY 2011.
- 459.45** CNET budgeted \$11,000, increased \$200 from FY 2011.
- 461.54** Watershed Contribution budgeted \$1,054, same as FY 2011.
- 461.55** Spring Creek Contribution budgeted \$100, same was FY 2011.
- 483.15** Employer Contribution to Pension Plan budgeted \$29,516
- \$21,463 Minimum Municipal Contribution as shown on Attachment 7  
\$8,000 additional contribution

- 486.31** Supervisor Health/Dental Insurance budgeted \$1,000 this is for supervisor dental insurance which is reimbursed to the Township.
- 486.35** Liability & Other Insurance budgeted \$13,000, down increased \$2,000 as included more property coverage as well as public officials liability coverage for PC, Parks and Open Space Boards. Also will be the line item in which \$300 for 457 Plan will be taken from. See Attachment 8
- 487.01** HRA Reimbursement budgeted \$1,600 or \$400 per employee, same as FY 2011.
- 489.00** Miscellaneous expense budgeted \$2,500, reduced \$500 from FY 2011.
- 489.21** Copies budgeted \$100, same as FY 2011.
- 489.22** First aid supplies budgeted \$520, increased \$320 from FY 2011, more supplies due to summer children's program small injuries.
- 489.30** Dog License Expense budgeted \$2,000, same as FY 2011.
- 489.38** Uniforms, Water/Pest budgeted \$4,000, same as FY 2011.
- 489.38** Hearings, Court Costs budgeted \$100, same as FY 2011.
- 491.00** Unencumbered/Uncommitted \$123,302.62, increased \$50,000 from FY 2011. Need \$100,000 for cash carryover into FY 2013.
- 492.01** Transfer to Operating Reserve Fund, \$5,000. New operating reserve fund for Township emergencies set up in FY 2012.
- 493.00** Salt Shed Construction, \$50,000.
- 493.30** Transfer to Building Reserve Fund, budgeted \$19,000, increase from FY 2011.
- 493.31** Transfer to Capital Equipment Reserve Fund, budgeted \$20,000, increase of \$19,000 from FY 2011. For purchase of new truck in the next five years. Will also look into lease v. purchase options.
- 487.00** Employer Health/Dental/Insurance budgeted \$23,353.92, down \$3,000 from FY 2010. The Township pays the following for its four full time employees:

Health Insurance: \$463.55 per employee or \$1,865.20 per month = \$22,250.40 (attachment 9)	
Dental: \$31.57 per employee or \$126.28 per month	= 1,515.36
Vision: \$7.01 per employee or \$28.04 per month	= 336.48
\$50,000 Life Insurance: \$354 per employee	= 1,416.00
Plan B, STD, \$199.44 per employee (attachment 10)	= 800.00

- 487.15** Employer SS/Medicare/Worker's Comp budgeted \$22,770, up 3.5% from FY 2011.

**GENERAL FUND FY 2012**

Ordinary Income/Expense	BUDGETED	ACTUAL	PROPOSED
	FY 2011	FY 2011	FY 2012
<b>INCOME</b>			
100.00 Cash Carryover	\$ 127,524.37	\$ 193,541.07	\$ 185,000.00
130.01 Due from OSP	\$ 28,407.22	\$ 28,407.22	\$ -
301.10 (Real Estate Current)	\$ 140,305.29	\$ 140,305.29	\$ 141,708.34
301.40 (Real Est. Tax Delin.)	\$ 5,861.63	\$ 5,861.62	\$ 5,861.63
310.10 (Real Est. Transfer Tax)	\$ 28,429.54	\$ 39,708.00	\$ 39,708.00
310.20 (Earned Income Tax)	\$ 380,000.00	\$ 390,000.00	\$ 397,000.00
310.50 (LST)	\$ 1,100.66	\$ 1,118.00	\$ 1,118.00
320.20 (Zoning Permits)	\$ 4,618.57	\$ 1,000.00	\$ 1,000.00
320.21 (WM Zoning Income)	\$ -	\$ -	\$ -
320.30 (Sewage Permits)	\$ -	\$ -	\$ -
321.00 (Business Licenses)	\$ -	\$ -	\$ -
321.80 (Cable TV Franchise Fee)	\$ 19,857.82	\$ 19,857.82	\$ 19,857.82
330.00 (Fines-Vehicle & Mag.)	\$ 4,812.22	\$ 5,000.00	\$ 5,000.00
341.10 (Gen. Interest Earnings)	\$ -	\$ 123.49	\$ 125.00
341.11 (Intr.Zoning MM Haubert)	\$ -	\$ -	\$ -
341.20 (Interest-Tax Office)	\$ -	\$ -	\$ -
341.30 (EIT-Collection Fee)	\$ -	\$ -	\$ -
342.20 (Meeting Room Rental)	\$ 270.00	\$ 300.00	\$ 300.00
350.00 (COG Building Lease)	\$ 7,295.00	\$ 7,295.00	\$ 7,295.00
354.04 (Sewage Reimb. Pgm.)	\$ -	\$ -	\$ -
354.09 (DCED Park Grant)	\$ -	\$ -	\$ -
355.01 (PURTA Reimb.)	\$ 900.00	\$ 900.00	\$ 900.00
355.05 (Mun.Pensn.Sys.StateAid)	\$ 16,174.21	\$ 21,309.55	\$ 21,309.55
355.07 (Foreign Fire Relief)	\$ 19,211.62	\$ 31,591.25	\$ 31,591.25
356.00 (Game Comm. Reimb.)	\$ 3,242.89	\$ 3,242.89	\$ 3,242.89
357.03 (Cnty.Liquid Fuel Grant)	\$ 35,000.00	\$ 35,000.00	\$ -
358.00 (Gypsy Moth Income)	\$ -	\$ -	\$ -
360.30 (Aerobics Classes)	\$ -	\$ -	\$ -
361.00 (Subd. & Site Plns)	\$ 3,450.00	\$ 3,435.00	\$ 3,400.00
361.32 (Engineer Reviews)	\$ 1,689.70	\$ 510.00	\$ 500.00
361.35 (Other Sub/Zon Fees/Rmb)	\$ 307.00	\$ -	\$ 100.00
361.36 (Service Chgs./Fees)	\$ 307.00	\$ 100.00	\$ 100.00
361.50 (Sale Maps, Pub, Copies)	\$ 25.00	\$ 25.00	\$ 25.00
362.20 (Spec. Fire Prot. Fees)	\$ -	\$ -	\$ -
364.10 (Soil Testing/SEO Rbmts)		\$ -	\$ -
365.51 (Dog Licenses)	\$ 2,005.56	\$ 2,000.00	\$ 2,000.00
387.00 (Donations)	\$ -	\$ -	\$ -
387.01 (Health Ins. Reimb.)	\$ 919.00	\$ 919.00	\$ 919.00
389.00 (Miscellaneous)	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
389.01 (Othr/Soda/Concess.)	\$ -	\$ -	\$ -
392.02 (Transf. from Cap. Res.)	\$ -	\$ -	\$ -

06.462.01 (cr equipment to gf)	\$	15,000.00	\$	8,000.00	\$	50,000.00
06.462.02 (building transfer to GF)	\$	-	\$	18,100.00	\$	1,200.00
	\$	<b>848,714.30</b>	\$	<b>959,650.20</b>	\$	<b>921,261.48</b>

**EXPENSE**

(405.00) Secretary-Treasurer Hr	\$	-	\$	-	\$	-
(405.00)Secretary-Treasurer Hou	\$	-	\$	-	\$	-
133.01 (To OSP )	\$	28,407.22	\$	28,407.22	\$	28,407.22
400.00 (Salaries of Superv.)	\$	9,000.00	\$	9,000.00	\$	9,000.00
400.32 (News Letter)	\$	-	\$	-	\$	-
400.42 (Sub.,Dues&Membr.)	\$	3,200.00	\$	2,500.00	\$	3,000.00
400.46 (Sup.Mtg.&Trv.Exp.)	\$	2,500.00	\$	1,500.00	\$	2,000.00
400.47 (Gen.Forum Hosting)	\$	300.00	\$	300.00	\$	300.00
401.10 (Salary of Manager)	\$	60,000.00	\$	60,000.00	\$	62,100.00
401.11 (Acting Mgr. Overlap)	\$	-	\$	-	\$	-
401.46 (Mngr. Mtg. & Trv. Exp.)	\$	5,200.00	\$	3,000.00	\$	5,000.00
401.47 (Mgr. Breakfst. Hosting)	\$	100.00	\$	75.18	\$	100.00
401.48 (Mgr. Relocation/Moving)	\$	-	\$	-	\$	-
402.00 (Salaries of Auditors)	\$	-	\$	-	\$	-
402.31 (Audit by CPA)	\$	3,500.00	\$	3,500.00	\$	5,000.00
402.46 (Auditor Mtg.&Trv. Exp.)	\$	-	\$	-	\$	-
403.00 (Old Sal. of Tax Coll.)	\$	-	\$	-	\$	-
403.20 (Old Tax Coll. Postage)	\$	-	\$	-	\$	-
403.43 (EIT Tax Collctn. Svcs.)	\$	10,000.00	\$	5,231.15	\$	-
403.45 (Cont. Tax Servs./Frms.)	\$	500.00	\$	176.14	\$	200.00
403.46 (TaxCol. Mtg.&Trvl.Exp.)	\$	-	\$	-	\$	-
403.47 (RE Tax Collection)	\$	2,300.00	\$	2,300.00	\$	2,300.00
404.31 (Legal Fees - Solicitor)	\$	13,000.00	\$	9,000.00	\$	10,000.00
404.34 (Legal Ads)	\$	2,605.36	\$	3,000.00	\$	3,000.00
404.35 (Bonds-Treasurer/Etc.)	\$	2,000.00	\$	1,716.00	\$	1,800.00
404.45 (Cable Consortium)	\$	200.00	\$	-	\$	200.00
404.47 (Legal/Profesnl. Svcs.)	\$	300.00	\$	1,000.00	\$	700.00
404.49 (Codification)	\$	11,000.00	\$	11,997.50	\$	5,000.00
405.00 (Old Clk.Salary)	\$	-	\$	-	\$	-
405.00 (Secretary-Treasurer Hr)	\$	2,000.00	\$	-	\$	-
405.01 (OSPB Administrator)	\$	-	\$	-	\$	-
405.12 (Salary of Clerk)	\$	35,000.00	\$	35,000.00	\$	36,225.00
405.13 (CGS Compensation)	\$	-	\$	-	\$	-
405.14 (Salary-Manager/Clerk)	\$	-	\$	-	\$	-
405.31 (OSPB Secretary)	\$	-	\$	-	\$	-
405.46 (Clerk Mtg.&Trv.Exp.)	\$	2,400.00	\$	2,000.00	\$	3,000.00
406.00 (Copier Lease)	\$	3,120.00	\$	3,120.00	\$	3,120.00
406.12 (Salry. ZO/Adm.Asst.)	\$	11,000.00	\$	11,000.00	\$	11,000.00
406.13 (WM Zoning Expenses)	\$	-	\$	-	\$	-
406.15 (Postage)	\$	1,500.00	\$	1,000.00	\$	1,500.00
406.21 (Office Supplies)	\$	4,300.00	\$	1,100.00	\$	2,000.00

406.22 (Comp. Hrdwr. & Sftwr.)	\$	4,000.00	\$	2,841.23	\$	3,000.00
406.25 (Bldg. Rep./Cng.Sup.)	\$	5,136.00	\$	5,600.00	\$	5,600.00
406.37 (Copier Serv. Contr.)	\$	-	\$	-	\$	-
406.46 (ZO - Mtg. & Trv. Exp.)	\$	200.00	\$	100.00	\$	200.00
407.20 (Old Cleaning Supplies)	\$	-	\$	-	\$	-
408.00 (Prof. Engineer)	\$	4,000.00	\$	4,000.00	\$	4,000.00
408.30 (Old-2Way Com.Fee)	\$	-	\$	-	\$	-
409.01 (New Municipal Building)	\$	-	\$	18,100.00	\$	1,200.00
409.32 (Telephone/2-Ways)	\$	3,600.00	\$	3,500.00	\$	3,500.00
409.36 (Public Utilities)	\$	13,000.00	\$	11,000.00	\$	13,000.00
411.01 (Fire Protection-PMFC)	\$	41,491.99	\$	41,491.99	\$	41,906.91
411.02 (Fire Protection-WMFC)	\$	17,782.27	\$	17,782.27	\$	17,960.09
411.35 (Fire/Amb. WC)	\$	4,789.40	\$	4,789.40	\$	5,028.87
409.73 (COG Building)	\$	-	\$	-	\$	-
411.45 (Fire - Other Contr.Srv)	\$	-	\$	-	\$	-
411.54 (Foreign Fire Relief)	\$	19,211.62	\$	31,591.25	\$	31,591.25
412.00 (Emergency Medical Srv.)	\$	3,750.00	\$	3,750.00	\$	4,000.00
414.22 (Plan.Com. Exp.)	\$	-	\$	-	\$	3,000.00
414.30 (PC Recording Secretary)	\$	1,200.00	\$	1,200.00	\$	1,200.00
414.31 (Centre Region COG)	\$	72,008.00	\$	72,008.00	\$	70,706.00
414.32 (UBEV/Halfmoon COG)	\$	200.00	\$	200.00	\$	200.00
422.00 (Gypsy Moth Expense)	\$	-	\$	-	\$	-
427.44 (TrashCleanup/Riff-Raff)	\$	9,000.00	\$	9,000.00	\$	9,000.00
429.31 (Prof. SEO Serv.)	\$	-	\$	2,000.00		
429.38 (Port. Toilet Rent.)	\$	3,000.00	\$	3,000.00	\$	3,000.00
430.10 (Salary of Roadmaster)	\$	45,882.38	\$	45,882.38	\$	47,488.26
430.12 (Salary of PW Laborer)	\$	32,308.01	\$	32,308.01	\$	33,438.79
430.14 (Hourly - Public Works)	\$	3,000.00	\$	1,500.00	\$	3,000.00
430.46 (PW-Trv. & Trng. Exp.)	\$	2,000.00	\$	1,000.00	\$	1,700.00
430.60 (Old Truck Storage)	\$	-	\$	-	\$	-
430.74 (Capital Equipmt. Purch)	\$	-	\$	-	\$	-
430.74 (New Fully Equip.Truck)	\$	-	\$	-	\$	-
437.22 (Petr.-Trks. & Equip.)	\$	8,000.00	\$	8,500.00	\$	8,500.00
437.26 (Equip. & Supplies)	\$	2,000.00	\$	1,900.00	\$	1,900.00
437.37 (Tk. Reprs.&Maint.)	\$	9,000.00	\$	8,360.07	\$	9,000.00
439.00 (Cap. Constr./Maint.)	\$	3,000.00	\$	100.00	\$	3,000.00
439.01 (Muni Lane Grant Proj)	\$	35,000.00	\$	35,000.00	\$	-
447.45 (CATA Bus Service)	\$	5,437.00	\$	5,437.00	\$	7,297.00
450.60 (Old Aerobics Instr.)	\$	-	\$	-	\$	-
451.18 (Sal.- Park & Rec.Pgm)	\$	11,000.00	\$	11,000.00	\$	11,000.00
451.22 (Pk & Rec Pgm. Supplies)	\$	4,300.00	\$	4,300.00	\$	4,300.00
451.30 (Park & Rec Equipment)	\$	15,000.00	\$	8,000.00	\$	4,000.00
454.00 (DCNR Grant/Reconstr.)	\$	-	\$	-	\$	-
454.37 (Park Maint. & Repairs)	\$	5,500.00	\$	1,200.00	\$	1,200.00
456.01 (Schlow CR Library)	\$	33,802.00	\$	33,802.00	\$	33,795.00
456.02 (Centre County Library)	\$	3,500.00	\$	3,500.00	\$	3,500.00
459.45 (C-Net TV)	\$	10,819.00	\$	10,819.00	\$	11,000.00

461.30 (Open Space Legal Exp.)	\$	-	\$	-	\$	-
461.54 (Watershed Contribution)	\$	1,054.00	\$	1,054.00	\$	1,054.00
461.55 (Spring Creek Contr.)	\$	100.00	\$	100.00	\$	100.00
461.71 (Wildlife Corridor)	\$	-	\$	-	\$	-
471.00 (Mortg. Maint. Bldg.)	\$	-	\$	-	\$	-
483.15 (Employer.Contrbtn.Retmt)	\$	23,000.00	\$	21,516.00	\$	29,516.00
486.31 (Supv.Health/Dental Ins)	\$	1,000.00	\$	1,000.00	\$	1,000.00
486.35 (Liability & Other Ins.)	\$	11,000.00	\$	11,000.00	\$	13,000.00
487.01 (HRA Reimbursement)	\$	1,600.00	\$	1,600.00	\$	1,600.00
489.00 (Miscellaneous Exp.)	\$	3,000.00	\$	1,120.59	\$	2,500.00
489.21 (Copies)	\$	100.00	\$	-	\$	100.00
489.22 (First Aid Supplies)	\$	200.00	\$	520.00	\$	520.00
489.30 (Dog License Exp.)	\$	2,000.00	\$	2,000.00	\$	2,000.00
489.38 (Unfrms/Water/Pstl Scle)	\$	4,000.00	\$	3,000.00	\$	4,000.00
489.40 (Hearings/Court Csts.)	\$	100.00	\$	-	\$	100.00
489.50 (Senior Citizen Actvtys)	\$	1,500.00	\$	500.00	\$	-
491.00 (Unencumbered-unassigned)	\$	72,260.98	\$	185,000.00	\$	123,302.62
492.01 (Transfer to Operating Reserve)					\$	5,000.00
493.00 (Capital Reserve Fund)	\$	-	\$	-	\$	50,000.00
493.30 (Tr. to CR- Bldg.)	\$	9,000.00	\$	9,000.00	\$	19,000.00
493.32 (Tr to Parks	\$	27,263.57	\$	35,000.00	\$	-
493.31 (Tr. to CR- Equipmnt)	\$	831.58	\$	831.58	\$	20,000.00
Conditional Use 4685 Expenses	\$	-	\$	-		
Grant Account #2 - Expense	\$	-	\$	-		
Grant Expense-LL Field Drainage	\$	-	\$	-		
M & T CR Bldg. Fund Service Chg	\$	-	\$	-		
M & T CR Building Fund Expenses	\$	-	\$	-		
Park & Rec MM Expense	\$	-	\$	-		
	\$	803,360.38	\$	913,727.96	\$	869,957.02
<b>Payroll Expenses</b>						
487.00 (Emplr.Hlth./Dntl.Ins./STD/Life)	\$	23,353.92	\$	23,922.24	\$	28,534.47
487.15 (Employer SS/MC)	\$	22,000.00	\$	22,000.00	\$	22,770.00
<b>Total Payroll Expenses</b>	\$	45,353.92	\$	45,922.24	\$	51,304.47
	\$	<b>848,714.30</b>	\$	<b>959,650.20</b>	\$	<b>921,261.49</b>
<b>Net Ordinary Income</b>	\$	-	\$	-	\$	<b>(0.00)</b>

Halfmoon Township - Five Year EIT Comparative Revenue History

	2011 Net Checks	2010 Net Checks	2009 Net Checks	2008 Net Check	2007 Net Check
January	47,189.00	44,824.13	38815.12	\$ 45,569.15	34763.85
February	27,872.43	26,759.68	26859.54	32,002.65	28384.97
March	27,188.11	30,043.47	29202.56	17,220.89	8925.11
April	66,851.05	58,866.39	62062.44	67,469.62	76480.91
May	30,987.66	22,395.37	27521.30	23,625.16	24086.78
June	8,829.89	17,136.49	20914.95	20,081.37	22754.66
July	48,354.71	45,914.76	45535.02	40,304.34	39926.45
August	32,739.70	24,268.29	28447.62	22,341.50	22348.86
September	1,413.81	21,753.22	13468.14	23,099.94	8623.07
October	0.00	44,991.14	41872.99	44,363.23	55289.83
November	0.00	26,182.41	25105.09	24,284.90	21486.17
December	0.00	21,953.56	22542.27	23,347.54	13805.63
	291,426.36	385,088.91	382,347.04	383,710.29	356,876.29



Please note that the remaining September collections will be remitted to Halfmoon Township on or before 09/10/2011 by the Centre Tax Agency.

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Halfmoon Township - Revenue for Calendar Year 2011 (combines revenues collected under Halfmoon Twp EIT and CTA)

Cutoff Date	Account	System	2012	2011-tax	Commissions	2010	2009	2008	2007	2006	2005	Transfers to/from
		Remitted Total										Acct <-> Acct
1/31/2011	Halfmoon-1st Natl	47,189.00				46,867.58	308.91	12.51				
	Comm Billed Jan	(1,656.45)			(1,656.45)							
2/28/2011	Halfmoon-1st Natl	27,872.43			(983.60)	27,334.52	533.48	4.43				
	Comm Billed Feb	(983.60)		500.06	(12.00)							
3/31/2011	CTA - tax revenue	488.06			(953.52)							
	Comm Billed Mar	(953.52)										
3/31/2011	Halfmoon-1st Natl	26,700.05				25,432.61	1,253.55	7.10		6.79		
	Comm Billed Apr	26,700.05		500.06								
	Total 1st Qtr	98,655.97		500.06	(3,605.57)	99,634.71	2,095.94	24.04		6.79		
4/1/2011	Centre Tax Agency	28,174.02		28,866.82	(692.80)							
4/30/2011	Centre Tax Agency	15,482.00		15,862.70	(380.70)							
4/30/2011	Halfmoon-1st Natl	23,195.03			(805.65)	23,606.65	(298.96)	(67.40)		(0.22)	(45.04)	
	Comm Billed Apr	(805.65)										
5/31/2011	Halfmoon-1st Natl	1,319.31		30,397.90	(729.55)	860.68	475.70		(17.07)			
5/31/2011	Centre Tax Agency	29,668.35										
	Comm Billed May	-			(254.67)							
6/30/2011	Centre Tax Agency	8,829.89		9,084.56								
	Comm Billed June	-										
6/30/2011	Halfmoon-1st Natl	-		84,211.98	(2,863.37)	24,467.33	176.74	(67.40)	(17.07)	(0.22)	(45.04)	
	Total 2nd Qtr	105,862.95		84,211.98								
7/1/2011	Centre Tax Agency	29,275.58		29,995.47	(719.89)							
7/31/2011	Centre Tax Agency	19,079.13		19,589.80	(510.67)							
8/31/2011	Centre Tax Agency	32,739.70		33,544.77	(805.07)							
9/30/2011	Halfmoon-1st Natl	1,413.81		3,283.54		(1,478.19)	(219.51)	(174.80)	2.77			
9/30/2011	Centre Tax Agency	-										
	Total 3rd Qtr	82,508.22		86,413.58	(2,035.63)	(1,478.19)	(219.51)	(174.80)	2.77			
10/31/2011	Centre Tax Agency	-										
11/30/2011	Centre Tax Agency	-										
12/31/2011	Centre Tax Agency	-										
	Total 4th Qtr	-										
Year-to-Date		287,027.14		171,125.62	(8,504.57)	122,623.85	2,053.17	(218.16)	(14.30)	6.57	(45.04)	

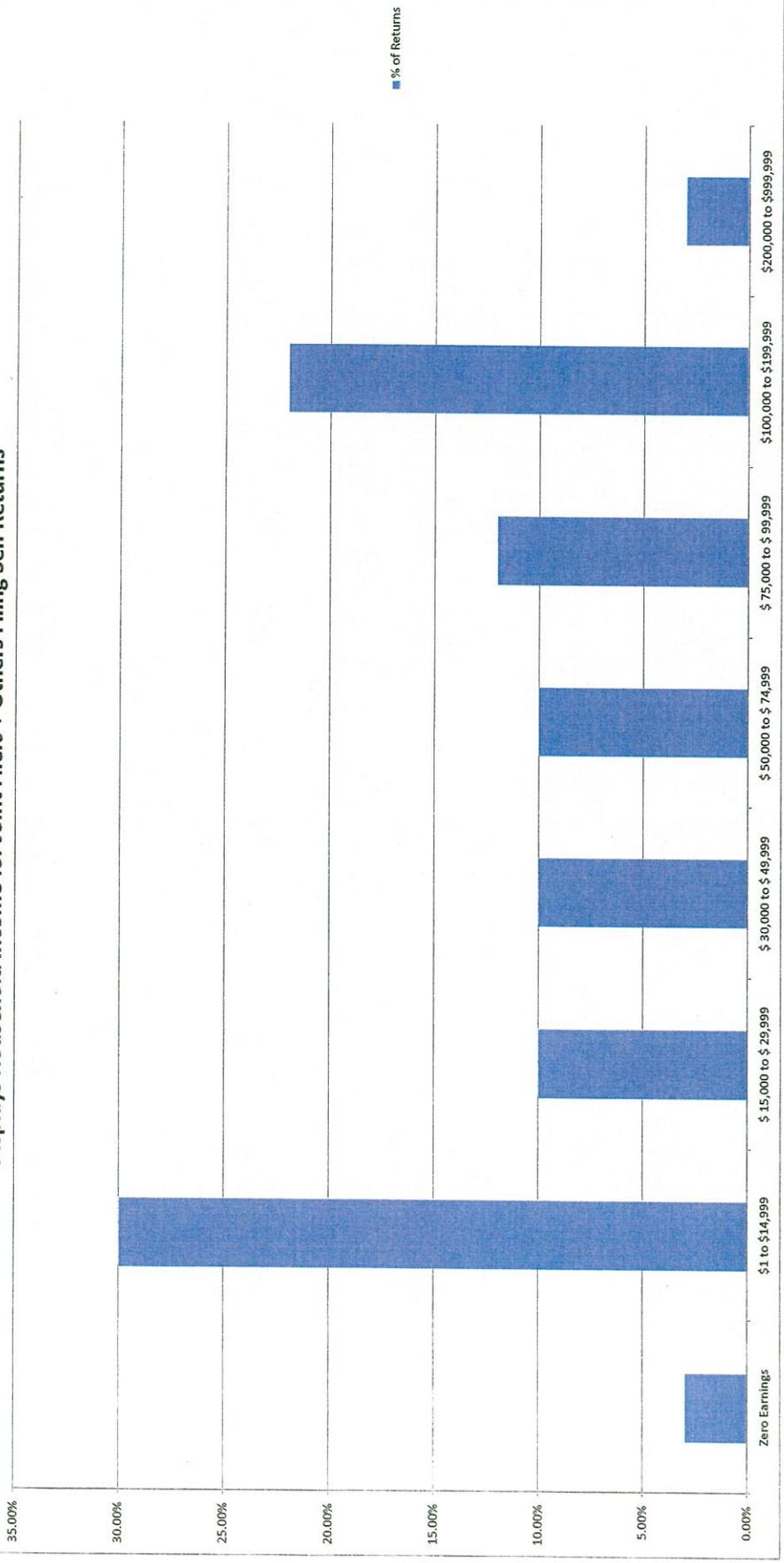
3

Commissions for collection activates processed by the Halfmoon Township EIT were historically billed (invoiced) to the township. Based on the arrangements for commissions earned by the Centre Tax Agency, revenue collections associated with CTA efforts are paid over to CTA by an offset against collections.

Funds collected by Centre Tax Agency for all years prior to 2011 are transferred to the First National Bank operating checking account. This allows for the incoming withholdings and payments to be reconciled against the 2010 or earlier tax returns. Please note that there is no deduction for transfers from one bank account to another. For the purposes of this analysis, the revenue collected by CTA and then transferred to First National are not booked on the CTA line items.

4

**Halfmoon Township Earned Income Tax Returns for Individuals  
Distribution of 2010 Tax Returns Filed (10/05/2011)  
Displays Household Income for Joint Filers + Others Filing Self Returns**



# Act 32 of 2008 Distribution of Collections Requirements

Receipt	20th of Following Month	Number of Days
Centre Tax Agency & State College Borough (policy effective 1999) receipts from all sources		30
		60
Employers <b>PRIOR to 04/01/2013</b> distributed within 60 days from the later of (a) receipt or (b) deadline for payment under this section		
Employers <b>AFTER 04/01/2013</b> distributed within 30 days from the later of (a) receipt or (b) deadline for payment under this section		
Employers Filing State-Wide Combined Tax Return must be distributed within 30 days of the last day of the month following receipt		
Tax Collection Districts [other tax offices] <b>PRIOR to 04/01/2013</b> distributed within 60 days from the later of (a) receipt or (b) deadline for payment under this section		
Tax Collection Districts [other tax offices] <b>AFTER 04/01/2013</b> distributed within 30 days from the later of (a) receipt or (b) deadline for payment under this section		
Individual Taxpayers [other tax offices] <b>PRIOR to 04/01/2013</b> distributed within 60 days from the later of (a) receipt or (b) deadline for payment under this section		
Individual Taxpayers [other tax offices] <b>AFTER 04/01/2013</b> distributed within 30 days from the later of (a) receipt or (b) deadline for payment under this section		

EMPLOYERS

TAX COLLECTION DISTRICTS

INDIVIDUAL TAXPAYERS

Deadline established by Centre County Tax Collection Committee; historically done at 10 days, reserving extra 10 days to process increased workload

50 days later than receipts collected by Centre Tax Agency

10 days later than receipts collected by Centre Tax Agency

10 days later than receipts collected by Centre Tax Agency

50 days later than receipts collected by Centre Tax Agency

10 days later than receipts collected by Centre Tax Agency

50 days later than receipts collected by Centre Tax Agency

10 days later than receipts collected by Centre Tax Agency

**ANNUAL BUDGET**

**TABLE B  
2012 COG BUDGET: SUMMARY OF PROPOSED REVENUES**

	Total	Fund Balance	County State Federal	Other Revenues & Fees	Local Government Share	State College Borough	College Township	Ferguson Township	Halfmoon Township	Harris Township	Patton Township
Administration	\$ 414,235	\$ 25,921	\$ -	\$ 74,500	\$ 313,814	\$ 68,600	\$ 53,317	\$ 83,569	\$ 14,912	\$ 28,306	\$ 65,210
Regional Refuse	159,505	71,005	-	88,500	-	-	-	-	-	-	-
Contingency	40,303	34,933	-	5,370	-	-	-	-	-	-	-
COG Building Capital	145,710	116,090	-	11,800	17,820	3,895	3,028	4,746	841	1,607	3,703
Insurance Reserve	249,277	248,277	-	1,000	-	-	-	-	-	-	-
Codes - New Construction	2,631,870	1,577,820	-	1,054,050	-	-	-	-	-	-	-
Codes - Existing Structures	789,567	207,127	-	582,440	-	-	-	-	-	-	-
Codes - Capital	323,450	6,260	-	317,190	-	-	-	-	-	-	-
Library Operating *	2,289,161	331,827	578,530	233,200	1,145,604	360,292	138,275	327,070	33,795	72,375	213,197
Library Capital *	863,322	758,782	-	104,540	-	-	-	-	-	-	-
CRPA	694,979	93,385	114,000	1,800	485,794	50,974	134,600	62,096	42,330	52,357	143,437
CCMPO	473,067	40,936	273,259	19,144	139,728	33,903	24,419	34,825	6,005	12,710	27,866
Fire Protection	890,962	139,602	-	70,357	681,003	180,233	133,261	208,130	-	-	159,379
Fire Capital	685,573	337,276	-	98,726	249,571	66,051	48,837	76,274	-	-	58,409
Emergency Management	142,185	9,768	-	90	132,327	28,927	22,482	35,239	6,246	11,936	27,497
Emergency Mgmt - Contingency	92,651	82,201	-	450	10,000	2,186	1,699	2,663	472	902	2,078
Parks & Recreation	1,770,769	88,455	-	320,365	1,351,949	312,295	242,836	380,937	-	128,976	296,905
Aquatics	637,746	171,146	-	466,600	-	-	-	-	-	-	-
Pools Capital	623,959	130,687	3,750	50,022	439,500	111,817	76,803	118,408	-	41,701	90,771
Senior Center	263,271	51,860	74,524	31,035	105,852	33,989	32,677	16,957	-	5,970	16,259
Regional Nature Ctr	160,964	18,618	-	89,535	52,811	12,110	9,416	14,771	-	5,001	11,513
Regional Nature Ctr-Capital	59,159	59,149	-	10	-	-	-	-	-	-	-
Regional Parks - COG	1,257,867	1,240,369	-	17,498	-	-	-	-	-	-	-
Regional Parks - CRRRA	3,766,748	-	-	3,200,808	565,940	132,260	102,492	158,690	-	53,198	119,300
<b>TOTAL</b>	<b>\$ 19,426,300</b>	<b>\$ 5,841,494</b>	<b>\$ 1,044,063</b>	<b>\$ 6,839,030</b>	<b>\$ 5,701,713</b>	<b>\$1,397,532</b>	<b>\$ 1,024,142</b>	<b>\$ 1,524,375</b>	<b>\$ 104,501</b>	<b>\$ 415,639</b>	<b>\$ 1,235,524</b>

\* Please note Ferguson Twp is not a signing member of the Library Agreement

+

# TRUSTEES OF PENNSYLVANIA MUNICIPALITIES RETIREMENT PLAN

## Minimum Municipal Obligation for 2012

**Halfmoon Township, Centre County  
Non-Police Pension Plan**

**Account No. 144**

1. Annual Payroll (Projected W-2 payroll for 2011)	<u>\$ 173,189</u>
2. Normal Cost Percentage (From 2011 actuarial valuation)	<u>8.94%</u>
3. Normal Cost (Item 1 x Item 2)	<u>\$ 15,483</u>
4. Amortization Requirement (From 2011 actuarial valuation)	<u>9,293</u>
5. Administrative Expenses (Estimated for 2012)	<u>1,883</u>
6. Total Financial Requirements (Item 3 + Item 4 + Item 5)	<u>\$ 26,659</u>
7. Member Contributions (Estimated based on Item 1)	<u>5,196</u>
8. Funding Adjustment (From 2011 actuarial valuation)	<u>N/A</u>
9. Minimum Municipal Obligation (Item 6 - Item 7 - Item 8)	<u>\$ 21,463</u>

**IMPORTANT:**

- (1) Do not make this payment until 2012 or it will be treated as a 2011 MMO payment.
- (2) If any changes are made to the Minimum Municipal Obligation by the Township and/or any other party, please forward a copy of the revised worksheet to Diane Calhoun at the Trustees office.

From: Diane L. Calhoun [dcalhoun@psats.org]  
Sent: Tuesday, March 01, 2011 1:28 PM  
To: Susan Steele  
Subject: RE: PSATS, 457 Retirement, STD and Life Insurance

Susan,

The administrative costs for the 457 plan is based on the number of employees participating and the way the payment will be processed. The breakdown is as follows:

Less than 5 Employees:  
Electronic data: \$200 per year  
Paper Transfers: \$300 per year

5-10 Employees:  
Electronic data: \$250 per year  
Paper Transfers: \$400 per year

More than 10 Employees:  
Electronic data: \$350 per year  
Paper Transfers: \$500 per year

For the Life and Disability insurance, the payment to the Trustees Insurance Fund has to come from the township. The township would have to arrange for reimbursement by the employees. You are correct in saying that both are an annual payment. Our policy year begins May 1 of each year. We will be finalizing the premiums in a conference call tomorrow with our Trustees and printing the premium notices later this week. Therefore, I am unable to give you the cost of Life and Disability insurance coverage at this time.

Please let me know if you have any additional questions.

Thanks,

Diane L. Calhoun  
Director of Insurance Services  
PSATS Trustees Insurance & Retirement Services  
Ph: 800-382-1268  
Fax: 717-730-0209

\*\*\*\*\*

Not yet registered to attend the 2011 PSATS Educational Conference April 17-20?

Complete workshop descriptions are now available at [www.psats.org](http://www.psats.org).

Check these out to see what important information you will learn by attending!

\*\*\*\*\*



**Rate Comparison  
"Solutions" vs. Your Current Plan for:  
Group #100694**

**HALFMOON TOWNSHIP OFFICE**

Available Tiers	Solutions Plan*	Geisinger Health Plan Renewal Rates for Current Plan
Employee monthly premium	\$410.27	\$463.55
Employee & Spouse monthly premium	\$984.65	\$1,112.52
Employee & Child monthly premium	\$574.38	\$648.97
Employee & Children monthly premium	\$820.54	\$927.10
Family monthly premium	\$1,110.40	\$1,254.60
<small>*Rates assume current riders on your HMO/POS plan would remain in affect with the exception of the POS rider. POS rider is not available with Solutions</small>		<small>Renewal rates for current benefit plan effective 6/1/2011</small>

**IMPORTANT INFORMATION ABOUT SWITCHING TO SOLUTIONS:**

- \*All Small Business criteria apply to the Solutions product (i.e., employer contribution, participation requirements, etc.)
- \*Point-of-Service is not available with Solutions; no out-of-network coverage
- \*Should you switch to Solutions, new premiums may not appear on your next billing; adjustments will be automatically reconciled
- \*Deductibles and Coinsurances apply to certain benefits that were not required under the standard HMO/POS plan (see chart below)
- \*Group must have two subscribers at the time renewal rates are developed and must have had an average of 1.67 subscribers from previous 12 months
- \*Lower premiums are made possible by increased member cost sharing (deductibles and coinsurance)
- \*Solutions quote includes the American Specialty Health Networks chiropractic services rider.

Core Benefits	Solutions Plan
PCP office visit copay	\$20
Specialist office visit copay	\$35
Emergency room copay	\$75
Outpatient mental health	\$25
Deductible	\$250/\$750
Coinsurance	80/20
Coinsurance maximum	\$750 single/\$2,250 family
Hospitalization	Deductible & coinsurance applies
Outpatient x-rays, laboratory & other diagnostic tests	Deductible & coinsurance applies
Outpatient surgery	Deductible & coinsurance applies

Optional Riders (can only be added at renewal)	Member Pays
Durable medical equipment	\$0 (Benefit of \$2,500/member/calendar year)
Prosthetics	\$0 (Benefit of \$5,000/member/calendar year)
Orthotics	50% coinsurance
Inpatient Mental Health	20% coinsurance applies (if rider is purchased)
Prescription Plans (with or without oral contraceptives)	Dependent upon purchased rider (if rider is purchased)
Eye Refraction Exams	\$0
Impacted Wisdom Teeth Extraction	\$0
Therapeutic Adjustment or Chiropractic Services	PCP office visit copay applies - Maximum 15 visits per calendar year

*Copays do not apply to coinsurance maximum and/or deductible.  
Inpatient mental health coverage is not part of the benefit package unless purchased as an optional rider.  
Orthotics coinsurance does not apply to coinsurance maximum  
This chart is intended as a brief over-view of Solutions; contact our Call Center for detailed information.*

9

*6/22/11*

**PSATS TRUSTEES INSURANCE FUND**  
**ANNUAL PREMIUMS AS OF MAY 1, 2011**

**LIFE INSURANCE**

**This insurance is billed annually.**

<b>PLAN</b>	<b>PREMIUMS</b>
\$ 10,000.00	\$ 70.80
\$ 20,000.00	\$ 141.60
\$ 30,000.00	\$ 212.40
<i>f</i> \$ 50,000.00	\$ 354.00 <i>28.50 Monthly</i>
\$75,000.00	\$ 531.00

**WEEKLY DISABILITY INSURANCE**

**This insurance is billed annually.**

<b>PLAN</b>	<b>PREMIUMS</b>
PLAN A	\$ 131.40
<i>f</i> PLAN B	\$ 199.44 <i>16.62 Monthly</i>
PLAN C	Rates vary per plan



*10*  
**PSATS Trustees Insurance  
and Retirement Services**

**AGREEMENT FOR FIRE PROTECTION SERVICES**

THIS AGREEMENT FOR FIRE PROTECTION SERVICES is made this 14th day of July, 2005, by and between:

**PORT MATILDA VOLUNTEER FIRE COMPANY, INC.**, of Port Matilda, Pennsylvania, party of the first part, hereinafter referred to as "**Fire Company**",

-AND-

**HALFMOON TOWNSHIP**, a municipal corporation, of Centre County, Pennsylvania, party of the second part, hereinafter referred to as "**Municipality**".

**RECITALS**

WHEREAS, Fire Company is authorized and equipped to provide fire protection services and has in the past serviced all or a portion of the Municipality, and Municipality desires to provide fire protection services to its residents, and has agreed to provide financial support to Fire Company in order to secure fire protection services for its residents.

NOW THEREFORE, in consideration of the mutual covenants contained herein, and intending to be legally bound hereby, the parties hereto do hereby agree as follows:

1. **Fire Protection Services.** Fire Company will provide fire protection services to Municipality within the boundaries of the Municipality during the term of the within Agreement.
2. **Municipal Support.** Municipality agrees to accept fire protection services from Fire Company for the term of this Agreement and agrees to provide financial support to Fire Company as hereinafter set forth.

3. **Term.** The term of this Agreement shall be for one (1) year commencing January 1, 2005 and expiring on December 31, 2005.

4. **Annual Report.** Fire Company shall cause to be prepared for submission to each Municipality an annual report detailing the use of monies received by the Port Matilda Financial Control Committee on behalf of the Fire Company from each municipality. The annual report shall be completed and submitted to each municipality on or before January 31<sup>st</sup> of each calendar year.

5. **Payment.** Municipality shall pay to the Fire Company's Financial Control Committee, hereinafter referred to as FCC, \$ 26,466.00 for fire protection services.

6. **Included Services.** Fire Protection Services shall, for purposes of this Agreement, be defined as those services provided to the Municipality which attempt to or do protect people from the ravages of a fire, relieve the suffering of those injured by fire and/or rescue of those endangered or imperiled by fire or accident.

7. **Service Area.** The service area shall be as follows:

a. All real property in Halfmoon Township encompassed by the Township boundary and East of Marengo Road; and

b. All real property in Halfmoon Township which uses Marengo Road (T-966) for direct or indirect driveway access to said property; and

c. All real property in Halfmoon Township, North of SR 0550 and east of Old Hanna Furnace Road which does not use Old Hanna Furnace Road for access and egress to SR 0550; and

d. All real property north and/or east of the intersection of SR 0550 and Davison Road (T-308) which does not use Davison Road for access and egress.

Said service area is noted on Exhibit "A" attached hereto and made a part hereof.

8. **Installments.** Payments shall be made to the FCC by the Municipality in monthly installments, or quarterly if Municipality elects. Quarterly payments shall be made on or before March 31st, June 30th, September 30th and December 31st of each calendar year.

9. **Alarm Response.** Response to alarms in the Municipality are to be answered and responded to in the same manner as is customary in any other Municipality serviced by the Fire Company.

10. **Fee Schedule.** Fire Company will establish a fee structure for services that are not related to fire, accident or emergency response. For service items such as pumping basements or filling pools, any use of Fire Company equipment for non-emergency use must be documented and available for municipal review. Fire Company will assess charges for such services in accordance with the fee structure.

11. **Equipment Maintenance.** Fire Company will maintain its equipment in accordance with Commonwealth of Pennsylvania recommendations and standards, including but not limited to, current vehicle inspections and safety equipment inspection and certifications.

12. **Firemen Qualification.** Fire Company will supply on an annual basis proper documentation to show that all firemen and officers have certification for the operation of equipment and for participation in the fighting of fires as required or recommended by the Commonwealth of Pennsylvania.

13. **Response Report.** Fire Company will issue a monthly report showing response time for all emergency calls received and responded to by Fire Company.

14. **Fund Expenditure.** All funds paid under this Agreement shall be used for

any and all general Fire Company expenses as deemed appropriate by the FCC. To defray some of the expenses incurred by the initial purchase loan for Engine No. 1510 from First Government Leasing Corp., the FCC will encourage the Fire Company to fund raise twenty (20%) percent of its yearly budget and only when absolutely necessary will municipal funds be used for this loan.

15. **Emergency Response Index.** Each Municipality shall receive a copy of the Emergency Response Index (Box Alarm) assigned to the Municipality.

16. **Worker's Compensation.** Nothing contained herein shall apply to or limit Municipality's obligation to pay a pro rata share of applicable worker's compensation premiums as required by law.

17. **Amendment.** Amendments or modifications to the within Agreement shall be in writing agreed to by the parties. The within Agreement supercedes and replaces any prior agreements for fire protection by and between the Municipality and Fire Company.

18. **Interpretation.** The within Agreement shall be interpreted and construed in accordance with the laws of the Commonwealth of Pennsylvania.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals the day and year first written above.

ATTEST:

*Madison L. Jones*  
Secretary

PORT MATILDA VOLUNTEER FIRE  
COMPANY, INC.

By: *Tonia R. Rudy*  
President

ATTEST:

*Thomas J. Burren*

HALFMOON TOWNSHIP BOARD OF  
SUPERVISORS

By: *Christine Brachli Piper*

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**AGREEMENT FOR FIRE PROTECTION SERVICES**

THIS AGREEMENT FOR FIRE PROTECTION SERVICES is made this 25<sup>th</sup> day of January, 2007, by and between:

**WARRIORS MARK - FRANKLIN VOLUNTEER FIRE COMPANY**, of Warriors Mark, Pennsylvania, party of the first part, hereinafter referred to as "**Fire Company**",

-AND-

**HALFMOON TOWNSHIP**, a municipal corporation, of Centre County, Pennsylvania, party of the second part, hereinafter referred to as "**Municipality**".

**RECITALS**

WHEREAS, Fire Company is authorized and equipped to provide fire protection services and has in the past serviced all or a portion of the Municipality, and Municipality desires to provide fire protection services to its residents, and has agreed to provide financial support to Fire Company in order to secure fire protection services for its residents.

NOW THEREFORE, in consideration of the mutual covenants contained herein, and intending to be legally bound hereby, the parties hereto do hereby agree as follows:

1. **Fire Protection Services**. Fire Company will provide fire protection services to Municipality within the boundaries of the Municipality during the term of the within Agreement.

2. **Municipal Support.** Municipality agrees to accept fire protection services from Fire Company for the term of this Agreement and agrees to provide financial support to Fire Company as hereinafter set forth.

3. **Term.** The term of this Agreement shall be for one (1) year commencing January 1, 2007 and expiring on December 31, 2007.

4. **Annual Report.** Fire Company shall cause to be prepared for submission to Municipality an annual report detailing the use of monies received by the Fire Company from municipality. The annual report shall be completed and submitted to municipality on or before January 31<sup>st</sup> of each calendar year.

5. **Payment.** Municipality shall pay to the Fire Company \$16,660.00 for fire protection services.

6. **Included Services.** Fire Protection Services shall, for purposes of this Agreement, be defined as those services provided to the Municipality which attempt to or do protect people from the ravages of a fire, relieve the suffering of those injured by fire and/or rescue of those endangered or imperiled by fire or accident.

7. **Service Area.** The service area shall be as outlined and shown in Exhibit "A" attached hereto and made a part hereof.

8. **Installments.** Payments shall be made to the Fire Company by the Municipality in quarterly installments. Quarterly payments shall be made on or before March 31<sup>st</sup>, June 30<sup>th</sup>, September 30<sup>th</sup> and December 31<sup>st</sup> of each calendar year.

9. **Alarm Response.** Response to alarms in the Municipality are to be answered and responded to in the same manner as is customary in any other Municipality

serviced by the Fire Company.

10. **Fee Schedule.** Fire Company will establish a fee structure for services that are not related to fire, accident or emergency response. For service items such as pumping basements or filling pools, any use of Fire Company equipment for non-emergency use must be documented and available for municipal review. Fire Company will assess charges for such services in accordance with the fee structure.

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15. **Emergency Response Index.** Each Municipality shall receive a copy of the Emergency Response Index (Box Alarm) assigned to the Municipality.

16. **Worker's Compensation.** Nothing contained herein shall apply to or limit Municipality's obligation to pay a pro rata share of applicable worker's compensation

premiums as required by law.

17. **Amendment.** Amendments or modifications to the within Agreement shall be in writing agreed to by the parties. The within Agreement supercedes and replaces any prior agreements for fire protection by and between the Municipality and Fire Company.

18. **Interpretation.** The within Agreement shall be interpreted and construed in accordance with the laws of the Commonwealth of Pennsylvania.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals the day and year first written above.

ATTEST:

WARRIORS MARK - FRANKLIN  
VOLUNTEER FIRE COMPANY

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

ATTEST:

HALFMOON TOWNSHIP  
BOARD OF SUPERVISORS

\_\_\_\_\_  
Township Secretary

\_\_\_\_\_  
Chair

# ICMA Gettysburg Leadership Institute

In May a small group of no more than 30 senior local government managers will meet to study the leadership lessons of Gettysburg. This is a unique opportunity to join colleagues in an exploration of personal leadership, organizational effectiveness, and the lessons of history.

**Who:** Senior Managers (preference is given to Credentialed Managers if more than 30 people register)

**What:** The ICMA Gettysburg Leadership Institute

**When:** May 2012; exact dates to be determined

**Where:** Gettysburg, PA

**Cost:** \$895 for members and \$995 for nonmembers, but save \$100 if you register by December 31, 2011. Team rates are also available.

**Required reading:** *The Killer Angels* by Michael Shara

**Registration:** To be announced. The fee includes all interpretive fees and materials, bus transportation, dinner on Wednesday, lunch on Thursday, and breakfast on Friday.

**Lodging:** Attendees will stay at the [historic Gettysburg Hotel](#) located in downtown Gettysburg. ICMA does not have a room block. Reservations are on your own.

**Why You Should Attend:** This is a unique opportunity to join colleagues in an exploration of personal leadership, organizational effectiveness, and the lessons of history. In tough economic times, it is more important than ever to invest in leadership development.



**Overview:** In May, a small group of no more than 30 senior local government managers will meet to study the leadership lessons of Gettysburg. This is a unique opportunity to join colleagues in an exploration of personal leadership, organizational effectiveness, and the lessons of history.

**Background:** In July of 1863, the turning point of the American Civil War occurred at the Battle of Gettysburg. Here, General Robert E. Lee's Confederate army of 75,000 men and the 97,000-strong Northern Army of General George Meade met, by chance,





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Email or Member#: Password: SIGN IN

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# Find a Hotel - Select Occupancy

Some of the dates of your desired stay are sold out or have restrictions. If your travel dates are flexible, please change your date selections to recheck this hotel's rates and availability. To check availability for another hotel in this area for your original dates of travel, Return to Search Results.

## Your Search Request

Destination: Gettysburg Pennsylvania United States

Change Destination >

Check-In: 13, May 2012

Check-Out: 19, May 2012

Hotel not available for date(s) selected.

BEST WESTERN PLUS Gettysburg Hotel-Est 1797
#1 Lincoln Square US Gettysburg, Pennsylvania, 17325-2205, United States
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Check-In: 05/13/2012 Nights: 6 UPDATE

Hide Availability Calendar >

May 2012 calendar grid showing dates 1-31 with rates: \$120 for most days, N/A for others.

June 2012 calendar grid showing dates 1-30.

Legend: Available (white), Available With Restrictions (blue), Not Available (grey)

Note: Additional rates may be available. Final rates may change based upon occupancy, rate plan and the room type selected.

## Select Occupancy and Rates Help >

Room(s): 1

18 years and older 17 years and younger Select Rate Plan >

Guests per Room 1: 1 Show Rates

Children 17 And Under Are Free In Room With One Paying Adult In Existing Bedding.

### Special Rate Plan

If you have a Promotion Code or if you have a Best Western Corporate Account, please enter your information below to view your rates:

Promotion Code > Corporate ID Number >

View Available Rooms



Apply

How to Apply Documents

### How to Apply to LCC

Area businesses, public and private agencies, educational institutions, civic and other organizations and LCC alumni are asked to identify and support persons with leadership potential for participation in the Leadership Centre County Program.

Candidates for Leadership Centre County must be concerned about the future of Centre County and must commit to future personal involvement in some form. Class members are chosen on the basis of criteria developed by the Recruiting and Selection Committee of the Board of Directors. A diverse class is selected...representing both public and private sectors from many Centre County communities.

#### Steps for Class Membership

- (Note: All of the documents needed can be found on the documents page)
- 1. A nomination [nomination form] for your candidacy must be placed on file. Anyone can complete this nomination including yourself.
- 2. Before submitting, review general information and instructions below.
- 3. Next, please submit all parts of the application form. You can download a pdf, or submit the application online. **here**. Don't forget to request two **confidential references** which can also be submitted online.
- 4. Selections for each year's class are made by the Recruiting and Selection Committee of the Board of Directors.
- 5. Tuition for the adult program year 2011-2012 is estimated to be \$1700.

#### 2011-2012 Calendar

#### INFORMATION AND INSTRUCTIONS

Thank you for your interest in Leadership Centre County. You have been nominated for membership in our Class of 2012. Since its inception in 1992, LCC's mission has been to increase the community leadership pool in Centre County. One of the principal means to accomplish that mission is by bringing together diverse individuals for education and networking as members of our annual class. This class experience provides training and education for talented citizens like you, who want to learn more about the challenges and opportunities facing our county and want to contribute to shaping its future. Class members participate in a series of seminars on themes of fundamental importance to our communities. Each program day is developed and delivered by people actively engaged in the issues related to the particular theme. Class members also learn skills to enhance their leadership abilities. After graduation, alumni are strongly encouraged to maintain their "network" of contacts and begin or continue their service on community boards, commissions and agencies. If you are interested in this singular leadership development opportunity, please complete the application, procure two references and employer commitment and submit by April 20th, 2011.

#### GENERAL INFORMATION

- 1. If employed, applicants must have the full support to attend LCC activities from the organization or corporation they represent. See **Commitment Form**. The **Commitment Form** must be downloaded and submitted via hard copy by mail or fax.
- 2. Two confidential references are required. The application is considered incomplete without the two references, and considered late if the references are not submitted by the April 20th, 2011 deadline.
- 3. Applicants will be notified of their acceptance status by July 1st.
- 4. Selection for the class will be based upon the information contained in the completed application and references.
- 5. Attendance at the Fall Retreat, scheduled for September 30th and October 1st, 2011 is required.
- 6. The class will be composed of approximately 25 men and women. Since class size is limited, applicants who are not selected are encouraged to reapply in subsequent years.
- 7. Leadership Centre County is committed to creating a diverse and dynamic class. Representation will be sought from a cross-section of our community. Class members are leaders and potential leaders that exhibit the following characteristics:
  - potential for community leadership
  - achievement of goals
  - willingness to contribute time and talent
  - commitment to Centre County
  - contribution to the overall diversity and strength of the class
- 8. A limited number of partial scholarships for a maximum 50% of tuition are available. See **Scholarship Form**.
- 9. Tuition is \$1700 and is due by August 1st, 2011 unless alternate arrangements are made prior to that date. Due to fixed costs, tuition is not refundable if a participant withdraws at any time during the year.
- 10. Applicants are advised that certain program days and activities will require extensive walking, climbing stairs, standing for long periods of time, convening in tight spaces, travel on public and/or private transit, hiking or other similar physical activity. Some of the locations utilized for activities and tours may only be accessible by stairways and/or awkward entries (specifically historic buildings and/or sites). Applicants requiring any type of special needs are advised to seek additional information about program locations if any of the above activities would pose a difficulty for their participation in the program days and activities.

#### INSTRUCTIONS:

- 1. Submit your application either **online** or via the **PDF** downloadable version. All information on the PDF forms must be typed or legibly printed in **BLACK INK**. Do Not continue your answers on additional pages and Do Not attach additional information.

2. Provide two Confidential Reference Forms (pdf version available as packet 5-9 [here](#)), from two people by the April 26th deadline. Reference information may be mailed (send your address below) or submitted online on the **Nomination Form**.

3. Fill out the top portion of the Commitment Form, then give it to your employer to complete and sign. Mail or fax this completed form by April 26th, 2011. **THIS FORM IS NOT AVAILABLE FOR SUBMISSION ONLINE.**

4. There is no application fee.

LEADERSHIP CENTRE COUNTY,  
P. O. Box 10265 • State College, PA 16805 • Telephone: 814-238-5559  
Fax: 814 238-5067

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# LEADERSHIP CENTRE COUNTY 2011 –2012 Course Outline

## Community Leadership Development Program

*Please Note: Dates are subject to change.*

<b>DATE</b>		<b>TOPIC</b>	<b>OBJECTIVE</b>
Wednesday Sept. 14	8 am - 11 am	Orientation	To preview program features and expectations; to meet new class members, board members and alumni.
Friday Sept. 30, Saturday Oct. 1	8 am - 8 pm 8 am - 11:30 am	Fall Retreat Sponsored by <b>Mount Nittany Medical Center</b>	To explore leadership styles and theory; to gain further understanding of group dynamics; to develop close ties within the class; to begin to identify major community issues.
Wednesday Nov. 2	8 am - 5 pm	History Day Sponsored <b>Kissinger, Bigatel &amp; Brower REALTORS</b>	To become familiar with Centre County history and geography.
Wednesday Dec. 7	8 am - 5 pm	Human Services Day Sponsored by <b>Restek Corporation</b>	To examine health care and human service delivery systems that respond to human needs; to meet agency directors and gain insights into operational challenges; to learn private/public sector roles and responsibilities for meeting local needs.
Wednesday Jan. 11	8 am - 5 pm	Community Leadership Skills Sponsored by <b>Stone Valley Construction</b>	To enhance and develop community leadership skills.
Wednesday Feb. 1	8 am - 5 pm	Government Day	To examine our criminal justice system.; to learn more about the workings of local government.
Wednesday February 29	8 am - 5 pm	Education Day Sponsored by <b>Penn State</b>	To increase awareness of issues and challenges facing all sectors of public education; to interact with students at various schools; to identify citizens' roles in public education.
Wednesday April 4	8 am - 5 pm	Centre County Economy	To gain a better understanding of the local economy and ongoing economic development initiatives.
Wednesday April 25	1 pm - 7 pm	Afternoon of The Arts	To learn more about the arts organizations within our community; to develop a better appreciation for the arts and the contributions they make to enhance our quality of life.
Wednesday May 2	8 am - 5 pm	Our Environment Sponsored by <b>CS Myers &amp; Sons</b>	To explore our environment and how we manage it.
Wednesday June 6	8 am - 3 pm	Closing Retreat	To reflect on the yearlong class experience; to channel newly developed skills, awareness, knowledge and relationships into action.
Wednesday June 6	5:30 pm - 8:30 pm	Graduation Celebration Sponsored by <b>Northwest Savings Bank</b>	To celebrate the participants' successful completion of the Adult Leadership Centre County Program with their family and friends, sponsors, communities and LCC alumni.

## Procurement Card Program Current Merchants and Usage Suggestions

*Use your Procurement Card for the following purchases to maximize your rebate:*

### ***....ASSOCIATION MEMBERSHIP***

NASSP • PASA • PSATS • ASBO • PMAA • Phi Delta Kappa

### ***.... ATHLETIC SUPPLIES & EQUIPMENT***

Gopher Activewear & Sports • Champion Sports • Ace Sporting Goods

### ***.... BUILDING AND GROUND SUPPLIERS***

Grainger • Graybar Electric • Scott Electric • The Hite Company • Home Depot • Simplex Grinnell LP • Steel City Maintenance • Summit Supply Corp. • Tri-State Supply Co. • Best Lock • Hobart Sales • Cintas Cummins Power • Gohn & Stambaugh • Johnson Controls • Herre Consulting • Bond Sanitary Services • Overhead Door • Overnight Office • Safety League Inc. • Williams Service • Breg International • Middle Dept Inspection Agency • Janitors Supply Co • Quaker City Paper • State Industrial Products

### ***....CONSTRUCTION SERVICES***

Material Suppliers • Construction Contractors (Mechanical, General, etc.) • Tremco Roofing • Wordern & Shewell • Spangler & Boyer • McClure Mechanical • Real Services Inc.

### ***....COOPERATIVE PURCHASING PROGRAMS***

PA State Cooperative Purchasing Program • PA Education Joint Purchasing Council

### ***....COPIER/BUSINESS MACHINES LEASES***

Xerox • Ikon, Inc. • ComDoc, Inc. • Pitney Bowes • Business Alternatives • Ford Business Machines Riso Inc • Harrisburg Copiers • Ricoh Americas Corp • Toshiba • XSE Group of PA

### ***....FOOD SERVICE (CONTRACTED SERVICES & SELF OPERATED)***

Sodexo-Marriot • Sysco (Pittsburgh) • US Foodservice • A&M Business Enterprises

### ***....FUEL/GASOLINE***

Allen Oil Sales

### ***....MAGAZINE SUBSCRIPTIONS***

Scholastic • Education Weekly • Time • LRP Publications • Weekly Readers Corp. • Lancaster Newspaper

### ***...MINOR REPAIRS (GENERAL)***

Volkwein • Pianos and Stuff

### ***... OFFICE SUPPLIES & EQUIPMENT***

Office Depot • Office Max • Staples • Hertz Furniture System • Mt. Lebanon Office • Quill Corp. Equipment • Xpedx International Paper • Geiger Brothers • Global Industries • Hon Company • Office Basics

### ***....Office Furniture***

*This information does not represent an offer to sell or a solicitation of an offer to buy or sell any fund or other security. Investors should consider the investment objectives, risks, charges and expenses before investing in any of the Trust's portfolios. This and other information about the Trust's portfolios is available in each portfolio's current Information Statement, which should be read carefully before investing. Copies of these Information Statements may be obtained by calling 1-800-572-1472 or are available on the Trust's website at [www.plgit.com](http://www.plgit.com). While the PLGIT and PLGIT/ARM portfolios seek to maintain a stable net asset value of \$1.00 per share and the PLGIT/TERM portfolio seeks to achieve a net asset value of \$1.00 per share at its stated maturity, it is possible to lose money investing in the Trust. An investment in the Trust is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental agency. Shares of the Trust's portfolios are distributed by **PFM Fund Distributors, Inc.**, member Financial Industry Regulatory Authority (FINRA) ([www.finra.org](http://www.finra.org)). PFM Fund Distributors, Inc. is a wholly owned subsidiary of PFM Asset Management LLC.*

***<sup>SM</sup>PLGIT, PLGIT-Class Shares, PLGIT/PLUS-Class Shares, PLGIT/I-Class Shares, PLGIT/TERM, PLGIT-CD and PLGIT/ARM** are service marks of the Pennsylvania Local Government Investment Trust.*

## STATE LIQUID FUELS-FY 2012

	Budget	Actuals	Proposed
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
35.100.00 Cash Carryover	97,472.91	109,227.76	74,656.72
35.341.10(Interest Earnings)	0.00	43.55	50.00
35.351.10 (St. Turnbck Milge.)	9,040.00	9,040.00	9,040.00
35.351.20 (St. Liq. Fuel Inc.)	70,921.57	72,642.74	75,249.39
<b>Total Income</b>	<b>177,434.48</b>	<b>190,954.05</b>	<b>158,996.11</b>
<b>Expense</b>			
35.404.34 (Legal Ads)	1,000.00	774.28	1,000.00
35.408.00 (Prof Engineer)	3,000.00	1,000.00	3,000.00
35.432.000 (S. Snow&Ice Rem)	18,000.00	17,000.00	18,000.00
35.433.000 (S.Street Signs)	2,000.00	2,000.00	2,000.00
35.438.00 (St. Maint. to Hwys.)	56,000.00	35,000.00	14,246.72
35.439.000 (S.Constr.&Resurf.)	95,118.00	60,523.05	50,000.00
35.491.000 (S. Unencumb.Fnds.)	2,316.48	74,656.72	70,749.39
<b>Total Expense</b>	<b>177,434.48</b>	<b>190,954.05</b>	<b>158,996.11</b>
<b>Net Income:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## LIQUID FUELS/STATE ROAD BUDGET

### FY 2012 REVENUES-\$158,996.11

**35.100.00** Cash Carryover anticipated from FY 2011 to FY 2012 is \$74,656.72, \$22,816.19 decrease as compared to FY 2010 to FY 2011 carryover due to needing around \$17,000 for municipal lane project in FY 2011 as well as line painting (around \$3,000 to \$5,000)

**35.351.10** State Turnback revenues anticipated to be the same as FY 2011 of \$9,040.00, see attachment 15.

**35.351.20** State Liquid Fuels income for FY 2012 has increased to \$75,249.39 from \$72,642.74 for FY 2011. See attachment 16. This is due to adding around a mile to two miles of Township road in Trotter Farm.

### FY 2011 EXPENSES-\$158,996.11

**35,404.34** Legal Ads \$1,000 for publication of advertisements for bids for road projects

**35,408.00** Professional Engineering \$3,000 which was previously in General Fund, moved some of the monies to the liquid fuels fund since much of the Township's engineering costs relates to roads. This can be paid from State Liquid Fuel funds rather than general tax funds.

**35.432.00** Snow and Ice Removal expense of \$18,000 for FY 2012, same as FY 2011

**35.433.00** Street Signs of \$2,000 which will include mandatory street sign replacement program in conjunction with street repair and reconstruction, same as FY 2011.

**35,438.00** Street maintenance of \$14,246.72, this includes berming materials, line painting, culvert replacement. Can also be used for any road maintenance or paving. .

**35.439.000** Street reconstruction and resurface as proposed in 10 Year Capital Improvement Road Plan attachment 17, \$50,000:

T-358 Buffalo Lane	\$35,000
T-359 Bud Court	\$15,000

**35.491.000** Unencumbered funds of \$70,749.39 reserved for the following:

\$45,000 for Smith Road (SR 550 to Charlotte) to be done in FY 2013  
\$25,000 for Loveville Road (Marengo to Davidson) to be done in FY 2014



**NOTICE OF TURNBACK ALLOCATION**

**September 2011**

14209 HALF MOON  
100 MUNICIPAL LN  
PORT MATILDA, PA 16870

RECEIVED OCT 06 2011

Dear Municipal Officials:

I am pleased to inform you that your ESTIMATED turnback maintenance (ACT 32) allocation for 2012 is \$9,040.00. This amount is based on turnback mileage of 2.26 for your municipality according to our records as of January 1, 2011. This allocation is based on \$ 4,000 per mile for state highways which are transferred to municipalities. Any changes made to your turnback mileage during 2011 will be reflected in your April 1, 2013 ACTUAL turnback payment.

If you receive your payment through electronic funds transfer and you have changed your bank account, you must notify the Central Vendor Management Unit (CVMU) at 1-866-775-2868. If you have any other questions please call Ms. Joan Williams, Administrative Assistant, Program and Services, Pennsylvania Department of Transportation at (717) 705-1188.

Sincerely,

Barry J. Schoch, P.E.  
Secretary of Transportation

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**NOTICE OF ESTIMATED ALLOCATION  
MUNICIPAL LIQUID FUELS**

**September 2011**

14209 HALF MOON  
100 MUNICIPAL LN  
PORT MATILDA, PA 16870

Dear Municipal Officials:

RECEIVED OCT 03 2011

This letter shall serve as notification that your ESTIMATED Liquid Fuels (ACT 655) allocation for 2012 is \$ 75,249.39. Please note that a portion of this payment is based on the State's Motor License Fund taxes to be collected during the remainder of the year. Therefore, changes in consumption or wholesale price could affect the final payment amount.

This amount is based on the mileage of 19.43 and the population of 2357 for your municipality, according to our records as of January 1, 2011. Any changes made to your mileage figures in 2011 and any population changes associated with the 2010 U.S. Census will be reflected in your April 1, 2012 ACTUAL Liquid Fuels payment.

In order to receive your payment on April 1, 2012, your municipality must be CERTIFIED by March 1, 2012. To be CERTIFIED you must submit the following completed reports to the indicated organization (see actual reports for mailing address):

<u>Report Name</u>	<u>Submit To</u>
1. MS-965 Actual Use Report of State Funds	PennDOT District Office
2. Survey of Financial Condition	DCED
3. Report of Appointed and Elected Officials	DCED

In addition to filing the above reports with the correct organization by the date indicated above, you should ensure that any findings from the audit of your Liquid Fuels Fund, as prepared by the Department of the Auditor General, are resolved.

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3/11/10

February 5, 2010

File No. 01-093

Ms. Susan Steele, Township Manager  
Halfmoon Township  
100 Municipal Lane  
Port Matilda, PA 16870-9518

RE: 10 year Roads Capital Improvement Program

Dear Ms. Steele:

I have been asked by the Board of Supervisors to prepare a 10 year roads capital improvement program for Halfmoon Township. I felt that the best way to get started on this task was to first create a data base of all of the roads that were overlaid from 1999 to 2009. This list of roads was transferred to a map with each year of paving assigned a unique color making it easy to see what year a particular road was paved. From the map it can be seen that approximately 50% of the road mileage was paved between 1999 to 2009.

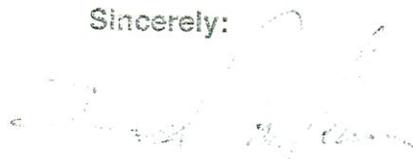
The Roadmaster, Scott Brown, and I drove each of the township roads and made notes as to the conditions of each road. Then, using the field data and the information from the last 10 years of paving we created a list of roads that will require overlays in the next 10 years. A target budget of \$75,000 to \$90,000 for road paving was chosen based on past expenditures. Roads were then prioritized based on condition, geographic location and the budget constraints. This data was then transferred to a color-coded map. From this map it can be seen that many roads not paved in the 1999 to 2009 cycle are scheduled for paving. The map also shows that some of the heavily traveled collector roads such as Smith Lane, Morengo Road, and Loveville Road will be paved twice in a 20 year period, which is not unusual. Other roads that are part of recently built subdivisions/land developments will not be paved in the next 10 year cycle.

I would like to point out that the mileage of roads to be paved in the next 10 years is less than was paved in the previous 10 year cycle. This is due to the assumption that current funding and construction costs will remain relatively stable, one to the other. In 2008 the cost of asphalt increased dramatically and though it has dropped slightly it remains much higher than pre 2008 costs.

I would also like to point out that roads don't always hold up or deteriorate as we expect so this 10 year plan is subject to modification.

If you or the Supervisor's have any questions I will be happy to attend a meeting to discuss this plan.

Sincerely:



Donald M. Franson, P.E., P.L.S.

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Halfmoon Township  
10 Year Road Improvement Program  
2010 to 2019

2010

T-967 Centennial Hills Road	\$30,000	<i>done</i>
T-968 Ike Circle	\$22,000	<i>done</i>
T-969 James Hill Road	\$30,000	<i>done</i>
T-307 Loveville Road (Reconstruction of failed area)	\$10,000	<i>done</i>

2011

T-356 Stonerow Lane	<del>\$30,000</del>	<i>✓ 35,118.00 done</i>
T-357 Cedar Ridge Drive	<del>\$45,000</del>	<i>✓ 47,000.00 done</i>
T-355 Cornfield Lane	<del>\$13,000</del>	<i>✓ done.</i>
<u>T-338</u> Municipal Lane Culvert (If County Grant Received)	\$35,000	<i>done</i>

2012

T-358 Buffalo Lane	\$32,000
T-359 Bud Court	\$13,000
Salt Shed	\$46,000

2013

T-309 Smith Road (SR550 to Charlotte)	\$90,000
---------------------------------------	----------

2014

T-307 Loveville Road ( Marengo to Davidson)	\$95,000
---	----------

2015

T-307 Loveville Road (Davidson to SR550) \$75,000

2016

T-352 Shannelly Drive (Ira to Darrich) \$40,000

T-360 Darrich Court \$40,000

2017

T-966 Marengo Road (east bridge to Twp. Line) \$90,000

2018

T-966 Marengo Road (Smith Road to east bridge) \$60,000

T-969 James Hill Road \$20,000

T-962 Centennial Hills Road \$20,000

2019

T-341 Ira Lane \$55,000

T-354 Tow Hill Road \$55,000

STREETLIGHT FUND FY 2012

	Budget	Actual	Proposed
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
02.310.90 (Streetlight Income)	1,901.64	1,901.64	1,901.64
<b>Total Income</b>	1,901.64	1,901.64	1,901.64
<b>Expense</b>			
02.412.10 (Streetlight Expense)	1,901.64	1,901.64	1,901.64
<b>Total Expense</b>	1,901.64	1,901.64	1,901.64
<b>Net Ordinary Income</b>	0.00	0.00	0.00
<b>Net Income</b>			

## **STREETLIGHT FUND BUDGET**

**FY 2011 REVENUES-\$1,901.64**

**02.310.90** Streetlight income \$1901.64

**FY 2012 EXPENSES-\$1,901.64**

**02.412.10** Streetlight expense in FY 2012 was \$131.47 per month; done \$20.00. However, kept budgeting at \$1901.64 per year in FY 2012, same as FY 2011.

SEWER ENFORCEMENT BUDGET FY 2012

	Budget	Actual	Proposed
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
09.429.31 (Tr from GF)	0.00	2,000.00	0.00
09.320.30 (Sewage Permits)	5,697.18	2,000.00	2,000.00
09.364.10(Soil Testing/SEO Reb)	15,684.00	2,000.00	4,000.00
09.354.04 (Sewage Remburse Program)	0.00	0.00	0.00
<b>Total Income</b>	21,381.18	6,000.00	6,000.00
<b>Expense</b>			
09.429.31 (Prof SEO Serv)	21,381.18	6,000.00	6,000.00
<b>Total Expense</b>	21,381.18	6,000.00	6,000.00
<b>Net Ordinary Income</b>	0.00	0.00	0.00
<b>Net Income</b>	0.00	0.00	0.00

## SEWER ENFORCEMENT ENTERPRISE FUND

### FY 2012 REVENUES-\$6,000

**09.429.31** Transfer from General Fund, 0. The Township actually needed \$2,000 for general funds in FY 2011 to cover SEO costs. FY 2012 goal is to recoup all of the costs.

**09.320.30** Budgeted cost for sewer permits of \$2,000, based on FY 2011 actual revenues rather than budgeted (\$5,697.18).

**09.354.04** Sewage Reimbursement Program. The Township is not anticipating receiving any monies from the State again in FY 2012.

**09.364.10** Soil Testing/SEO Reimbursements of \$4,000 which was the actual amount paid to the SEO for services in FY 2011. Prior to FY 2011, the Township received around \$15,000 per year reimbursable SEO services. Building is down, therefore the need for SEO services is down.

### FY 2012 EXPENSES-\$6,000

**09.429.31** Professional SEO Services of \$6,000 which is what was actually spent in FY 2011.

BUILDING RESERVE BUDGET

	Budget	Actual	Proposed
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
06.100.00 (Cash Carryover	111,392.86	111,462.58	102,362.58
06.200.00 (CR Bldg. Tr. Fm. GF)	9,000.00	9,000.00	19,000.00
06.342.10 (CR Bldg. Int)	100.00	0.00	
<b>Total Income</b>	<b>120,492.86</b>	<b>120,462.58</b>	<b>121,362.58</b>
<b>Expense</b>			
06.462.02 (CR Bldg.-New Bldg.)	0.00	18,100.00	1,100.00
Design, Enviro & Prelim Eng.			
Building Reserve	120,492.86	102,362.58	120,262.58
<b>Total Expense</b>	<b>120,492.86</b>	<b>120,462.58</b>	<b>121,362.58</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## CAPITAL BUILDING RESERVE BUDGET

FY 2011 CAPITAL BUILDING RESERVE GOALS AND OBJECTIVES AS SET BY BOARD OF SUPERVISORS AT 9/23/10 RETREAT:

- Assess building/purchase availabilities for a new municipal building and present options to Board in FY 2011

---

### FY 2012 REVENUES-\$121,362.58

- 06.100.0** Cash carryover \$102,362.58 from FY 2011 to FY 2012
- 06.200.00** CR Building Transfer from General Fund \$19,000.
- 06.200.10** Interest of \$0

### FY 2011 EXPENSES-\$121,362.58

- 06.462.02** \$1,100 for possible loan applications, used \$18,100 in FY 2011 for feasibility study, rest \$120,362.58 in building reserve for future costs.

CAPITAL EQUIPMENT RESERVE FY 2012

	Budget	Actual	Proposed
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
06.101.00 (Cash Carryover)	60,118.42	60,153.19	53,489.42
06.201.00 (CR Equip. Tr. fm.GF)	831.58	831.58	20,000.00
06.342.20 (CR Equip. Int.)	50.00	60.65	50.00
	61,000.00	61,045.42	73,539.42
<b>Expense</b>			
06.462.00 (CR Equip. Pur/Lease)	0.00	0.00	23,539.42
06.462.01 (CR Equip Tr to GP)	15,000.00	7,556.00	0.00
06,462.03 (CR Equip Salt Shed)	46,000.00	53,489.42	50,000.00
	61,000.00	61,045.42	73,539.42
<b>Net Income</b>	0.00	0.00	0.00

## **CAPITAL EQUIPMENT RESERVE BUDGET**

### **FY 2012 REVENUES-\$73,539.42**

**06.101.00** Cash Carryover is anticipated to be \$53,489.42 from FY 2011 to FY 2012.

**06.201.00** Transfer from General Fund budgeted at \$20,000 (towards new truck)

**06.342.20** Interest budgeted at \$50.00

### **FY 2012 EXPENSES-\$73,539.42**

**06.462.00** Equipment Purchase (Future), \$23,539.42, for future truck purchase

**06.462.03** Salt Shed committed funds of \$50,000 be constructed in FY 2012.

PARK RESERVE BUDGET FY 2012

	Budget	Actual	Proposed
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
06.102.00 (Cash Carryover)	32,730.43	32,731.44	1,000.00
06.202.00 (CR Parks Tr. Fm. GF)	27,263.57	27,263.57	0.00
06.342.30 (CR Parks - Int.)	6.00	0.00	0.00
<b>Total Income</b>	<b>60,000.00</b>	<b>59,995.01</b>	<b>1,000.00</b>
<b>Expense</b>			
06.462.04 (CR Parks-Pk./Imp.)	50,000.00	58,995.01	0.00
06.462.05 (Future Park Impr)	10,000.00	1,000.00	1,000.00
<b>Total Expense</b>	<b>60,000.00</b>	<b>59,995.01</b>	<b>1,000.00</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**PARKS AND RECREATION CAPITAL RESERVE FUND**

**FY 2012 REVENUES-\$1,000**

**06.102.00** Cash carryover from FY 2011 is anticipated as \$1,000

**FY 2012 EXPENSES-\$1,000**

**06.462.05** Future Park Improvements in the amount of \$1,000 towards future park improvements.

OPERATING RESERVE BUDGET

	Actual	Budget	Proposed
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
95.130.01 (Transfer from GF)	0.00	0.00	\$ 5,000.00
<b>Total Income</b>	0.00	0.00	\$ 5,000.00
<b>Expense</b>			
95.491.00 (Unencumbered)	0.00	0.00	\$ 5,000.00
<b>Total Expense</b>	0.00	0.00	\$ 5,000.00
<b>Net Ordinary Income</b>	0.00	0.00	\$ -
<b>Net Income</b>	0.00	0.00	\$ -

## OPERATING RESERVE BUDGET

NEW FOR FY 2012

(Can only be used for Emergency or Deficit Issues—Limited to 5% of General Revenues in Fund—See Attachment 18)

FY 2012 REVENUES-\$5,000

95.130.01      Transfer from GF 5,000

FY 2012 EXPENSES-\$5,000

95.491.01      Unencumbered \$5,000

December 19, 1996 (P.L.1158, No.177). The subject matter is now contained in 53 Pa.C.S. Ch. 23 Subch. A (relating to intergovernmental cooperation).

**Section 1508. Capital Reserve Fund.**—(a) The board of supervisors may create and maintain a separate capital reserve fund for any anticipated capital expenses, which fund shall be designated for a specific purpose or purposes when created. The moneys in the fund shall be used for no other purpose unless the board of supervisors declares that conditions in the township make other expenses more urgent than those for which the fund was created.

(b) The board of supervisors may appropriate moneys from the general township funds to be paid into the capital reserve fund or place in the fund any moneys received from the sale, lease or other disposition of any township property or from any other source.

**Section 1508.1. Operating Reserve Fund.**—(a) The board of supervisors shall have the power to create and maintain a separate operating reserve fund in order to minimize future revenue shortfalls and deficits, provide greater continuity and predictability in the funding of vital government services, minimize the need to increase taxes to balance the budget in times of fiscal distress, provide the capacity to undertake long-range financial planning and develop fiscal resources to meet long-term needs.

(b) The board of supervisors may annually make appropriations from the general township fund to the operating reserve fund, but no appropriation shall be made to the operating reserve fund if the effect of the appropriation would cause the fund to exceed five per centum of the estimated revenues of the township's general fund in the current fiscal year.

(c) The board of supervisors may at any time by resolution make appropriations from the operating reserve fund for the following purposes only:

(1) to meet emergencies involving the health, safety or welfare of the residents of the township;

(2) to counterbalance potential budget deficits resulting from shortfalls in anticipated revenues or program receipts from whatever source; or

(3) to provide for anticipated operating expenditures related either to the planned growth of existing projects or programs or to the establishment of new projects or programs if for each such project or program appropriations have been made and allocated to a separate restricted account established within the operating reserve fund.

(d) The operating reserve fund shall be invested, reinvested and administered in a manner consistent with the provisions of section 3204 relating to the investment of township funds generally.

**Section 1509. Indebtedness.**—The board of supervisors may incur indebtedness and issues notes, bonds or other evidence of indebtedness under the act of July 12, 1972 (P.L.781, No.185), known as the "Local

Government Unit Deb of the township.

**Compiler's Note:**  
the Local Governme  
ber 19, 1996 (P.L.1  
53 Pa.C.S. Pt. VII S

**Section 1510. Disp**  
the flag of the United  
flag or the flag of ar  
building or grounds of

**Section 1511. Town**  
seal which contains th  
which shall be in the  
official acts of the boar  
seal. The seal has the s

**Section 1512. Insur**  
workers' compensation  
firemen and volunteer  
recognized by the town  
their appointed functio  
authorized by the board

(b) The board of su  
to insure property owne

(c) The board of su  
to insure any public lia  
township officer, offici  
omissions in the perfor  
ment, except that liabil  
surcharge under law sha

(d) The board of su  
nonprofit hospitalizatio  
tion to insure its superv  
ents under a policy or  
hospitalization, medica  
subject to the following

(1) Elected officials  
pointed officials who a  
participation in any life  
insurance coverage cont

(2) Any insurance  
January 1, 1959, and M  
elected officials, except  
who are not employes  
because the inclusion

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OPEN SPACE BUDGET FY 2012

	Budget	ACTUAL	PROPOSED
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
07.100.00 (Cash Carryover)	63,721.55	61,479.40	60,000.00
07.130.01(Due from GF)	28,407.22	28,407.22	28,407.22
07.301.12 (Ag. Pres. RE Tax)	138,916.11	130,589.33	140,305.27
07.342.10 (Ag. Pres. Interest)	425.14	15.99	20.00
<b>Total Income</b>	<b>231,470.02</b>	<b>220,491.94</b>	<b>228,732.49</b>
<b>Expense</b>			
07.133.01 Adv. to GF for Wild	0.00	0.00	
07.404.34 (Legal Ads/Publica)	1,000.00	379.84	1,000.00
07.405.01 (OSPB Administrator)	0.00	0.00	
07.405.31 (OSBP Secretary)	850.00	700.00	850.00
07.405.47 (Recordings)	3,000.00	0.00	3,000.00
07.408.00 Prof Engineering	2,000.00	378.00	2,000.00
07.489.00 (OSPP Atty. Fees)	12,000.00	12,000.00	15,000.00
07.489.01 (OSP Lease Payment)	110,939.50	93,847.70	110,000.00
07.489.02 (OSP Ftr. Leases)	3,885.00	24,779.18	5,000.00
07,489.04 (Advances)			40,000.00
07.489.03 (OS Wildlife Crdr.)	28,407.22	28,407.22	0.00
07.491.00 (Unencum/Uncommitted)	69,388.30	60,000.00	51,882.49
<b>Total Expense</b>	<b>231,470.02</b>	<b>220,491.94</b>	<b>228,732.49</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## OPEN SPACE PROGRAM

### FY 2012 Projected Revenues--\$228,732.49

**07.100.00** Cash carryover from FY 2011 will be approximately \$60,000

**07.130.01** Monies Due from General Fund in the amount of \$28,407.22 for wildlife corridor loan to be paid in full in four years as not to become a long term debt (five years or more).

**07.301.12** Revenues from Ag Preservation Real Estate Tax of 2.02 mils in the amount of \$140,305.27

**07.342.10** Ag Preservation Interest of \$20.00

### FY 2011 Project Expenses-\$228,732.49

**07.404.34** Legal Ads \$1,000.00, same as FY 2011

**07.405.01** OSPB Secretary \$850.00, same as FY 2011

**07.405.47** Legal Services/Recording Fee \$3,000.00, same as FY 2011

**07.408.00** Professional Engineering Services \$2,000.00, same as FY 2011

**07.489.00** Open Space Legal Fees \$12,000.00, same as FY 2011

**07.489.01** Open Space Lease Payments in the amount of \$110,000, same as FY 2011 with a CPI increase.

**07.489.02** Open Space Future Lease Payments in the amount of \$5,000, for the three new applications

**07.489.04 Advances. New line item this year was formerly in 01 or 02 of open space fund. Budgeting around \$40,000 for advances to all those that are eligible. Please see attachment 19 as to advance process and determination.**

**07.489.03** Open Space Wildlife Corridor in the amount of \$0, forgiven.

**07.491.00** Unencumbered in the amount of \$51,882.49 which is the anticipated cash carryover for FY 2013.

**§ 163-8. Advanced payment option.**

[Added 8-11-2005 by Ord. No. 2005-03; amended 6-12-2008 by Ord. No. 2008-4]The purpose of the conservation and preservation easements shall be to preserve, maintain, conserve, promote and protect agriculture, farm land, agricultural activities, and open space lands for all of the purposes recited in this chapter, including forest land, farm land, natural and scenic resources, water resources, recreation and wildlife habitat and shall be implemented by use of agreements between the Township and the landowner. In order to promote this program the Board of Supervisors may annually permit holders of conservation leases or applicants of conservation leases to apply for an advance payment option.

- A. The Board of Supervisors, after review of the financial resources available, may at the time of adoption of the municipal budget for the next fiscal year, give notice that advance lease payments may be available to holders of conservation lease agreements and applicants for new conservation lease agreements.
- B. Review process. The review process for advanced payment options submitted under provision of this section shall be:
  - (1) Application for advanced rent payment option shall be submitted to the Township Secretary at the offices of the Township during regular business hours of the Township between January 1 and September 1. Applications received during the time period specified shall be submitted to the Open Space Preservation Board, Halfmoon Township Planning Commission, Board of Supervisors, Township Treasurer and the Township Solicitor by the Secretary of the Township for review and comment no later than September 6 of the year received.
  - (2) The Open Space Preservation Board shall take action to review any application they have received and submit comment to the Municipal Planning Commission and the Board of Supervisors within 60 days.
  - (3) The Planning Commission shall review and submit comment to the Board of Supervisors within 45 days of receipt of comments from the Open Space Preservation Board.
  - (4) Within 45 days, the Board of Supervisors, after receiving comment from the Open Space Preservation Board and the Planning Commission, shall make request to receive a report from the Treasurer and the Municipal Solicitor prior to making any final determination on the application. The Board of Supervisors may take action without comment from the Open Space Preservation Board and the Planning Commission after the expiration of the review period listed in this section.
  - (5) The Board of Supervisors shall hold a public hearing on any such request(s) that have been received within 45 days of the date specified in Subsection B(4) of this section.
  - (6) The Board of Supervisors may make a final determination on the application after the public hearing.
- C. Advanced payment options.

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- (1) There shall be three types of advanced payment options available under authority of this chapter:
  - (a) Advance rent payment to landowners applying for a conservation lease agreement. A landowner applying for a conservation lease agreement in accordance with § 165-5B may simultaneously apply for an advance rent payment equal in amount to five, 10, 15, or 20 years of future rent payments. The Township's decision to approve or deny a request shall be made at the same time as the Township's decision to approve or deny the application for a conservation lease agreement. A shortage of funds or other circumstances might create a situation in which the Township would approve the application for a conservation lease but deny the application for advance payment.
  - (b) Advance payments to current lease holders. A current holder of a conservation lease who has not previously received an advance payment may request an advance payment equal in amount to five, 10, 15 or 20 years of future lease payments. Such requests must be received in the Township office by September 1 of the year before the year in which the payment is to be made.
  - (c) Advance payments to leaseholders who have received a previous advanced payment. A holder of a current conservation lease who has previously received an advance payment may, at an interval of five, 10, 15 or 20 years after receiving the last previous advance payment, request an additional advance payment equal in amount to five, 10, or 15 years of future lease payments, provided that the total number of years for which advance payments are made shall not exceed 20. Such requests must be received in the Township office by September 1 of the year before the year in which the payment is to be made. Any lease holder whose application for advanced payment has been approved prior to the effective date of this section shall not be subject to this subsection, but such application shall be controlled by Ordinance No. 2005-03, Section 701.d.1.
- (2) Calculation of the amount of advance rent payment. The total amount for an advanced payment shall be calculated using the annual rental amount in effect during the year in which the advance payment is made. There shall be no adjustment in the amount of the payment to compensate for any anticipated increase in the CPI during the period for which the advanced payment is made.
- (3) Date of payment of advanced payments. The payment of any advance rent due on any conservation lease agreement shall be made on or before the first day of the prepayment period as listed under item No. 3 of any lease amendment agreement or by December 31 of the fiscal year that such an agreement has been approved by both the Township and the landowner.
- (4) Requests for advance payments that extend beyond the term of the lease. No request for an advanced payment shall be approved if the period for which payment is requested extends beyond the term of the lease.

## CIP

FY 2011-2019

## FY 2011

Tennis Court/Ice Rink	\$60,000	did	
T-356 Stonerow Lane	\$35,118	did	
T-357 Cedar Ridge Drive	\$47,000	did	
T-355 Cornfield Lane	\$13,000	did	
New Muni Bldg. Architect Design	\$40,000	Feasiability only	\$18,000
Zero Turn Mower	\$10,000	Cost	\$8,000 DID
Salt Shed (reserve)	\$1,000	DID	
Muni Lane Culvert	\$55,000		DID

## FY 2012

T-358 Buffalo Lane	\$32,200.00	(Do)
T-359 Bud Court	\$13,000.00	(Do)
Salt Shed	\$50,000	(Do)

## FY 2013

T-309 Smith Road (SR 550 to Charlotte)	\$90,000	(Do)
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## FY 2014

T-307 Loveville Road (Marengo to Davidson)	\$90,000	(Do)
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## FY 2015

T-307 Loveville Road Davidson to SR 550	\$75,000	(Do)
T-352 Shannelly Drive (Ira to Darrich)	\$ 40,000.00	
T-360 Darrich Court	\$40,000.00	

## FY 2017

Truck	\$100,000
T-966 Marengo Road (East Bridge to Twp Line)	\$90,000.00

## FY 2018

T-966 Marengo Road (Smith to East Bridge)	\$ 60,000.00
T-969 James Hill Road	\$ 20,000.00
T962 Centennial Hills Road	\$ 20,000.00

## FY 2019

Ira Lane	\$ 55,000.00
T-354 Tow Hill Road	\$ 55,000.00

Chairperson of Centre Region Council of Governments  
General Forum and Elected Officials of:

Borough of State College  
College Township  
Ferguson Township  
Halfmoon Township  
Harris Township  
Patton Township

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Centre Region Council of Governments (CRCOG) as of and for the year ended December 31, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered CRCOG's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CRCOG's internal control. Accordingly, we do not express an opinion on the effectiveness of CRCOG's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

We noted the following other matter as follows:

**Pending Pronouncement**

**GASB Statement No. 54 – “Fund Balance Reporting and Governmental Fund Type Definitions”**

The Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 54, “*Fund Balance Reporting and Governmental Fund Type Definitions*.” This Statement will be effective for financial statement periods beginning after June 15, 2010 (CRCOG's 2011 calendar year). The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions.

This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources

Chairperson of Centre Region Council of Governments

General Forum and Elected Officials of:

Borough of State College

College Township

Ferguson Township

Halfmoon Township

Harris Township

Patton Township

Management Letter

Page 2

reported in governmental funds. The current fund balance classifications of reserved, unreserved, and designated will be replaced with five new classifications, as follows:

- *Nonspendable* – includes amounts that are not in a spendable form, such as inventory or are required to remain intact, such as the principal of an endowment fund;
- *Restricted* – includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation;
- *Committed* – includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority;
- *Assigned* – includes amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed; and
- *Unassigned* – represents the residual classification for the government’s General Fund and includes all spendable amounts not contained in the other classifications.

CRCOG has already begun considering the impact these changes will have on its funds and fund balance classifications, including encumbrances. Management and General Forum should be aware that certain classifications are dependent on formal action by General Forum prior to the end of the year of implementation.

\* \* \* \* \*

This communication is intended solely for the information and use of the Chairperson, General Forum, Elected Officials, and management of CRCOG, and is not intended to be and should not be used by anyone other than these specified parties.

*Mahe Duessel*

Pittsburgh, Pennsylvania

June 23, 2011