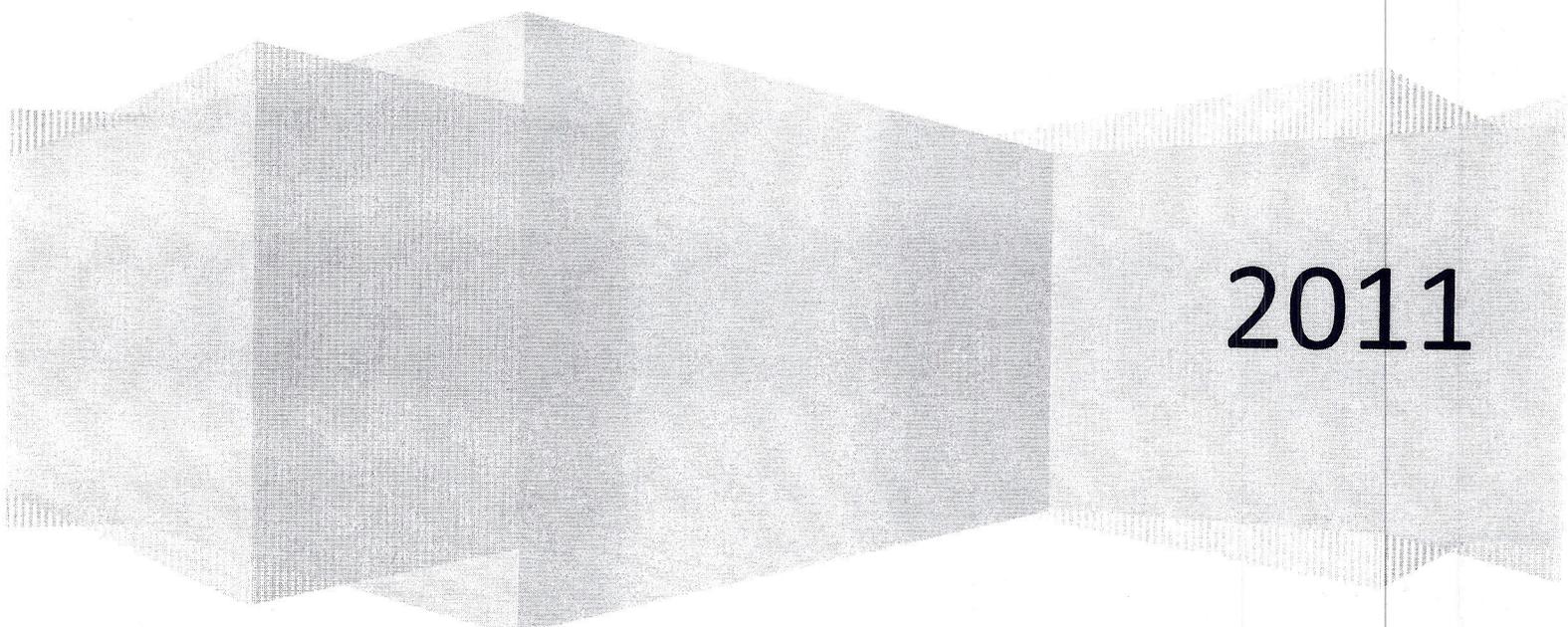


HALFMOON TOWNSHIP, PA

FY 2011 BUDGET

OCTOBER 22, 2010



2011

Executive Summary

FISCAL YEAR 2010

Priorities/Accomplishments

The Halfmoon Township Board of Supervisors directed FY 2010 Priorities for the Township staff, commissions, and boards in preparation of its FY 2010 Budget. Township staff, commission and boards implemented:

- Parks and Recreation
 - Summer Parks Program
 - Possible Penn State Intern (for FY 2011)
 - Conducted End of Year Parent Survey
 - Senior Citizen Programs (to begin in 10/10)
 - Conducted Survey of Interest
 - Parks Plan
 - Township Manager reviewed and shared with Park Board goals and objectives.
 - Purchased additional Park Property in Halfmoon Township Park where basketball goal is presently from Sigels.
 - Developed timeline for new tennis court/ice rink at Halfmoon Township Park (FY 2011).
 - Walking path across Township (planning to begin in FY 2011).
- Open Space Preservation Program
 - Proactively solicit participation in the township landowners. Open Space Board is currently working on this. Received testimonials from present participants for marketing literature
 - Purchased with Open Space Preservation Funds a Wildlife Corridor Easement
 - Mapped and categorized remaining available land in the Township
 - Established Five Year Review Committee to review program
 - As of FY 2010, a total of 2,069.70 acres of the 5,000 eligible acres in the Township are in the program
- Municipal Office
 - Study staffing needs. The Zoning Administrator position was formerly a full time position. It has been changed to a part time position. In addition, the Township Clerk has taken over the Zoning Administrative Assistant duties. The Open Space Program Administrator/Recording Secretary/Secretary positions and responsibilities will be combined in FY 2011 and performed by the Township Clerk.
 - Study budget and budget process and make changes and/or recommendations to the Board for their individual and/or joint priorities before starting the budgeting process. The Township Manager set up an aggressive budget calendar which began July, 2010. The process commenced with job performance evaluations and descriptions for each Township position. This had not been done previously. In addition, a retreat was held on September 23, 2010, which included all Township staff and Supervisors to review its FY 2010 priorities and set forth FY 2011 priorities prior to the draft FY 2011 budget being developed.
- Roads
 - Work with Roadmaster and Township Engineer in reviewing all Township roads, catalog, rank improvements needed and costs. A Ten Year Street Improvement Plan was developed and implementation began in FY 2010.
 - Supervise and regularly report to Board of Supervisors on the schedule for traffic calming, speed radar device, etc. The Roadmaster reports on a monthly basis to

the Board of Supervisors at their first regular meeting. In addition, Township staff posts on its website and weekly internet updates all road issues.

- **Township Code Update and Publishing Project**
First edition of the Code through 2009 is being published. The Township will budget updates every year.
- **Rural Village Zoning District**
Move to enact or not enact the Ordinance. Much staff time was spent on this project as well as commission and board member input. A public hearing was held and comments given. At this time, the Board of Supervisors has taken no action until a need arises.
- **Wind Turbine and Well/Borehole Ordinance**
Planning Commission and Board of Supervisors reviewed. Public hearing on these ordinances set for October, 2010 for possible approval
- **Communication**
Investigate other ways to draw more residents into our email distribution lists and to improve communication or access to the information and happenings in the Township. The Township updates its website with any new events and information. In addition, the Township has a ListServ for weekly updates to all citizens. The Township Manager updates the Supervisors with a weekly "Highlights" to encapsulate information presented at weekly meetings, challenges, opportunities, and events.

Financial Assessment

There are three funds which contribute to the Halfmoon Township revenue stream:

I.

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

In FY 2010, the Township budgeted \$684,379.00 in revenue sources and a \$287,340.00 cash carryover from FY 2009 into FY 2010. This cash carryover, together with the FY 2010 anticipated revenues of \$684,379, totaled \$971,719. The \$971,719 aggregate became the General Fund revenue stream for the FY 2010 budget.

The actual General Fund FY 2010 revenues are anticipated to be in the neighborhood of \$1,047,690.58. This actual vs. budgeted revenue difference is due to the following mitigating factors not budgeted in FY 2010:

- \$113,628.29 in misc. revenues from an open space program loan to the general fund towards the purchase of the Wildlife Corridor conservation easement;
- Earned Income Tax revenues were less than projected;
- Real Estate Transfer tax revenues were less than projected;
- Cash carryover from FY 2009 was less than projected;
- The Township did not receive the County Liquid Fuel Grant which was projected in the FY 2010 general fund revenue budget (\$20,000);

- Soil testing, SEO, Subdivision and Permit Fee Applications were less than projected.

II.

The **Open Space Fund** receives revenues from a real estate tax mil of 2.00 mils per assessed value. The Open Space Fund FY 2010 revenues were budgeted to support the yearly lease obligations as well as advance payment requests. In addition, the Open Space Fund FY 2010 revenues were budgeted to purchase the Wildlife Corridor conservation easement.

In FY 2010, the Township budgeted receiving \$137,454 in real estate ag preservation revenues as well as a \$299,892.00 cash carryover from FY 2009 into FY 2010. This cash carryover, together with the FY 2010 anticipated revenues of \$137,454 and interest of \$2,500, totaled \$439,846.00. The \$439,846.00 became the Open Space revenue stream for the FY 2010 Budget. The Actual Open Space FY 2010 revenues are in the neighborhood of \$487,232.90. This actual vs. budgeted revenue difference is due to:

- Cash carryover from FY 2009 was a little more than anticipated;
- The General Fund will be paying back at the end of FY 2010, 25% of the amount borrowed from the Open Space Program or \$28,407.22.

III.

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. This account is state audited. The Township's liquid fuels account was audited by the Commonwealth in 2010. There were no findings.

In FY 2010, the Township budgeted receiving \$80,124.30 from Liquid Fuels monies and a \$105,000 cash carryover, with \$150 in interest earnings. This totaled \$185,274.30 which became the State Fund revenue stream for the FY 2010 budget. The actual State Fund FY 2010 revenues were \$194,740.01. The difference was due to an increase in the actual FY 2009 cash carryover.

FISCAL YEAR 2011

Priorities

The Halfmoon Township Board of Supervisors met with staff on September 23, 2010, for a retreat workshop to review the FY 2010 priorities and to set forth FY 2011 priorities. The top five priorities to which the Township staff, commissions and boards are to implement in FY 2011:

PARKS—TOP PRIORITY

1. Present Park Board—Discuss with Park Board if members wish to be a Recreation and Activities Committee to focus on:
 - A. Senior Programs—This might have its own committee members
 - B. Present Easter and Christmas parties
 - C. Summer Parks Program—Penn State Intern, Leadership

- D. Other Community Activities-Picnics, get togethers
- 2. Projects
 - A. Design, bid and construct Tennis Court/Ice Rink in Halfmoon Township, FY 2011
 - B. Planning Commission, Park Plan Task Force, with CRPA
 - 1. Implementation of Park Plan
 - 2. Future trail assessment, study and mapping
 - 3. Future Park Land Acquisitions (part of Park Plan)
 - 4. Possible sledding hill

PENSION PLAN

- 1. Quarterly updates as to investments reported to Board of Supervisors
- 2. Possible Establishment of a 457 Deferred Compensation Plan
- 3. Possible Survivor Benefit option to present Pension Plan

MAINTENANCE STORAGE/SALT SHED

- 1. Continue to set aside monies towards construction
- 2. Place on Five Year Capital Improvements Plan

MUNICIPAL BUILDING

Assess options and prepare report to Board of Supervisors

METHODS TO REDUCE PAPER AND INCREASE ELECTRONIC DELIVERY OF DOCUMENTATION FOR MEETINGS

- 1. Boards and Commissions will continue to receive via email all agendas, attachments, and information from Township staff prior to meetings
- 2. Public copies will only be available at meetings
- 3. Staff will also provide information to members who bring laptops to the meetings on thumb drives
- 4. Codification completion will allow for electronic version of local ordinances

OPEN SPACE PROGRAM (Also mentioned)

- 1. Staff conduct comprehensive Policy/Program Analysis, conclusions to Board of Supervisors, Five Year Review Committee, and Open Space Board
- 2. Market to absent landowners
- 3. Revise fee simple acquisition purchase language in ordinance
- 4. Revise land acquisition funding language in ordinance
- 5. Township Clerk to assume responsibilities of Open Space Administrator, Open Space Recording Secretary, and Open Space Secretary
- 6. Open Space Administrative fees (attorney, recording, engineering, secretary) to be paid from Open Space Fund. Previously paid from General Fund which cannot expense in FY 2011.

GOAL OF AT LEAST 5% IN UNCOMMITTED BUDGETED GENERAL FUNDS (Also mentioned)

FINANCIAL ASSESSMENT

The Township FY 2011 Financial Assessment will be delineated in three particular areas: 1) Projected Cash Flow needs, 2) Projected FY 2011 Revenues; and 3) Projected FY 2011 Expenses.

General Fund Cash Flow. Option 1. The Board of Supervisors originally approved the General Fund paying back the Open Space Fund the entire amount due from the program's loan of \$113,628.89 by the end of FY 2010. Then, beginning in FY 2011, the Open Space Program would pay back the General Fund 25% of the Open Space

Program's year end balance. In addition, the Board of Supervisors has budgeted another \$73,600 to be transferred to Capital Reserve accounts from the General Fund by the end of FY 2010.

The General Fund accounts have available approximately \$309,774.97 as of September 27, 2010. The anticipated revenues from 10/1/10 through 12/31/2010 are another \$124,524.52, which would total \$434,299.49 in available funds through 12/31/2010. The General Fund will be responsible for paying approximately \$192,299.49 in bills and payroll, under Option 1 \$113,628.89 amount due to the Open Space Program Loan, and \$73,600 in capital reserve transfers budgeted in FY 2010. This would leave around \$5,070.60 as a cash carryover into FY 2011.

However, this \$5,070.60 in cash carryover may not enable the General Fund to meet its first quarter FY 2011 obligations. The General Fund can anticipate \$169,146.15 in new revenues from January 1, 2011 through April 15, 2011 (date in which real estate revenues are projected to be received); for a total of \$174,216.75 available in the General Fund to meet its obligations through April 15, 2011. Anticipated General Fund expenses from January 1, 2011 through April 15, 2011 are around \$230,000. The difference between available funds and projected expenses is around (\$55,783.25). The spreadsheet on Option 1 is attached to this Executive Summary.

General Fund Cash Flow. Option 2 . The second option is for the General Fund to pay back the Open Space Fund 25% of the amount borrowed in FY 2010 in the amount of \$28,407.22, and the other remaining three equal payments to be paid each year. In turn, the Open Space Fund will pay the \$28,407.22 back to the General Fund which basically creates a paper transaction. This would not entail the Open Space Ordinance to be changed. Using this Option 2, the General Fund will have a cash carryover of \$90,292.27 at the end of FY 2010. This cash carryover, together with the anticipated FY 2011 first quarter revenue, will leave a cash surplus in the General Fund after first quarter FY 2011 expenses are paid. The anticipated cash surplus as of April 15, 2011, is \$20,609.83. A detailed Option 2 spreadsheet is attached.

Option 2 is what is being recommended and which option was used in preparation of the General Fund and Open Space drafted FY 2011 budgets.

In the future, the General Fund should attempt to carryover around \$90,000 each year to ascertain it can meet its financial obligations through the first quarter of the following year. This can be budgeted in the uncommitted/unencumbered line item of the General Fund.

Projected FY 2011 Revenues. The budget was prepared anticipating revenues as follows:

General Fund:	\$810,993.31
Open Space:	\$231,470.02
Liquid Fuels/State Fund:	\$177,597.21
Streetlight Fund:	\$ 1,901.64
SEO Services (New Enterprise Fund)	\$ 21,381.18
Total:	\$1,243,343.36

Projected FY 2012 Expenditures: \$1,243,343.36 appropriated as follows:

Roads/Public Works	\$ 342,119.76
Administration	\$ 283,839.71

(includes land use, attorney fees, engineering, public utilities, day to day Operations)

Open Space Program \$ 231,470.02

Regionals \$ 135,886.00

(Includes two COGS, Watersheds

Libraries, CNET, CATA,

Consortiums)

Public Safety/EMS \$ 84,679.62

Parks \$ 65,410.57

Unencumbered \$ 48,242.64

Debt \$ 28,407.22

SEO Fund \$ 21,381.18

Streetlight Fund \$ 1,906.64

Total: \$1,243,343.36

SUMMARY

The FY 2011 budget reflects reduced revenues and reduced expenses from FY 2010. However, it does allow for implementation of the Board of Supervisor's FY 2011 Priorities. FY 2011 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 are attached.

Halfmoon Township GENERAL FUND BUDGET

GENERAL FUND 2011 PROPOSED

	2010 Actual	2010 Budget	2011 Proposed
Ordinary Income/Expense			
Income			
100.00 Cash Carryover	272,724.73	287,340.00	93,831.86
130.01 Due from OSP	113,628.89		28,407.22
301.10 (Real Estate Current)	139,720.01	138,829.00	140,305.29
301.40 (Real Est. Tax Delin.)	5,861.63	4,000.00	5,861.63
310.10 (Real Est. Transfer Tax)	28,429.54	35,000.00	28,429.54
310.20 (Earned Income Tax)	375,971.52	395,000.00	380,000.00
310.50 (LST)	1,100.66	800.00	1,100.66
320.20 (Zoning Permits)	4,618.57	5,000.00	4,618.57
320.21 (WM Zoning Income)	0.00	0.00	0.00
320.30 (Sewage Permits)	5,697.18	4,000.00	0.00
321.00 (Business Licenses)	0.00	0.00	0.00
321.80 (Cable TV Franchise Fee)	19,857.82	22,000.00	19,857.82
330.00 (Fines-Vehicle & Mag.)	4,812.22	3,200.00	4,812.22
341.10 (Gen. Interest Earnings)	324.51	950.00	0.00
341.11 (Intr.Zoning MM Haubert)	0.00	0.00	0.00
341.20 (Interest-Tax Office)	0.00	0.00	0.00
341.30 (EIT-Collection Fee)	0.00	0.00	0.00
342.20 (Meeting Room Rental)	270.00	200.00	270.00
350.00 (COG Building Lease)	7,295.00	7,295.00	7,295.00
354.04 (Sewage Reimburse Program)	3,583.94	0.00	0.00
354.09 (DCED Park Grant)	10,000.00	0.00	0.00
355.01 (PURTA Reimb.)	900.00	900.00	900.00
355.05 (Mun.Pensn.Sys.StateAid)	16,174.21	15,600.00	16,174.21
355.07 (Foreign Fire Relief)	19,211.62	17,069.00	19,211.62
356.00 (Game Comm. Reimb.)	3,242.89	3,242.00	3,242.89
357.03 (Cnty.Liquid Fuel Grant)	0.00	20,000.00	35,000.00
358.00 (Gypsy Moth Income)	0.00	0.00	0.00
360.30 (Aerobics Classes)	0.00	0.00	0.00
361.00 (Subd. & Site Plns)	3,450.00	3,500.00	3,450.00
361.32 (Engineer Reviews)	1,689.70	1,000.00	1,689.70
361.35 (Other Sub/Zon Fees/Rmb)	307.00	500.00	307.00
361.36 (Service Chgs./Fees)	307.00	50.00	307.00
361.50 (Sale Maps, Pub, Copies)	11.30	25.00	25.00
362.20 (Spec. Fire Prot. Fees)	0.00	0.00	
364.10 (Soil Testing/SEO Reimb)	2,818.20	3,100.00	0.00
365.51 (Dog Licenses)	1,337.00	1,250.00	2,005.56
387.00 (Donations)	0.00	50.00	0.00
387.01 (Health Ins. Reimb.)	919.00	919.00	919.00
389.00 (Miscellaneous)	3,405.59	900.00	2,000.00
389.01 (Othr/Soda/Concess.)	20.75	0.00	0.00
06.462.01 CR Equipment to GF	0.00	0.00	15,000.00
Total Income	1,047,690.48	971,719.00	815,021.79
Expense			
	Jan-December		
401.10 (Salary of Manager)	55,500.00	57,000.00	60,000.00
400.00 (Salaries of Supervisors)	9,000.00	9,000.00	9,000.00
400.42 (Sup Mtg & Travel Expenses)	3,200.00	2,000.00	3,200.00
400.46 (Dues & Subscriptions)	2,500.00	2,000.00	2,500.00

Halfmoon Township GENERAL FUND BUDGET

GENERAL FUND 2011 PROPOSED			
	2010 Actual	2010 Budget	2011 Proposed
400.47 (General Forum Hosting)	0.00	300.00	300.00
401.11 (Acting Mgr. Overlap)	11,770.87	9,500.00	0.00
401.46 (Mngr. Mtg. & Trv. Exp.)	4,800.00	2,500.00	5,200.00
401.47 (Mgr. Breakfst. Hosting)	78.18	100.00	100.00
401.48 (Mgr. Relocation/Moving)	854.29	2,000.00	0.00
402.00 (Salaries of Auditors)	0.00	300.00	0.00
402.31 (Audit by CPA)	3,200.00	3,000.00	3,200.00
402.46 (Auditor Mtg.&Trv. Exp.)	0.00	300.00	0.00
403.00 (Old Sal. of Tax Coll.)	0.00	0.00	0.00
403.20 (Old Tax Coll. Postage)	0.00	0.00	0.00
403.43 (EIT Tax Collctn. Svcs.)	12,500.00	12,500.00	10,000.00
403.45 (Cont. Tax Servs./Frms.)	195.59	500.00	500.00
403.46 (TaxCol. Mtg.&Trvl.Exp.)	0.00	400.00	0.00
403.47 (RE Tax Collection)	2,300.00	2,300.00	2,300.00
404.31 (Legal Fees - Solicitor)	13,000.00	25,000.00	13,000.00
404.34 (Legal Ads)	4,605.36	6,000.00	2,605.36
404.35 (Bonds-Treasurer/Etc.)	1,877.50	1,000.00	2,000.00
404.45 (Cable Consortium)	0.00	0.00	200.00
404.47 (Legal/Profesnl. Svcs.)	0.00	300.00	300.00
404.49 (Codification)	4,000.00	4,000.00	7,000.00
405.00 (Old Clk.Salary)	0.00	0.00	0.00
405.00 (Secretary-Treasurer Hr)	4,798.41	0.00	2,000.00
405.01 (OSPB Administrator)	0.00	0.00	0.00
405.12 (Salary of Clerk)	33,980.91	31,367.00	35,000.00
405.13 (CGS Compensation)	2,000.00	2,000.00	0.00
405.14 (Salary-Manager/Clerk)	50.00	0.00	0.00
405.31 (OSPB Secretary)	850.00	850.00	0.00
405.46 (Clerk Mtg.&Trv.Exp.)	2,400.00	2,400.00	2,400.00
406.00 (Copier Lease)	2,339.52	2,500.00	3,120.00
406.12 (Salry. ZO/Adm.Asst.)	10,292.00	33,000.00	11,000.00
406.13 (WM Zoning Expenses)	0.00	0.00	0.00
406.15 (Postage)	1,416.72	3,000.00	1,500.00
406.21 (Office Supplies)	5,398.72	4,200.00	4,300.00
406.22 (Comp. Hrdwr. & Sftwr.)	1,268.52	4,500.00	4,000.00
406.25 (Bldg. Rep./CIng.Sup.)	9,732.71	4,500.00	5,136.00
406.37 (Copier Serv. Contr.)	0.00	0.00	0.00
406.46 (ZO - Mtg. & Trv. Exp.)	0.00	1,000.00	200.00
407.20 (Old Cleaning Supplies)	0.00	0.00	0.00
408.00 (Prof. Engineer)	7,677.00	8,000.00	4,000.00
408.30 (Old-2Way Com.Fee)	0.00	0.00	
409.32 (Telephone/2-Ways)	3,600.00	3,600.00	3,600.00
409.36 (Public Utilities)	12,984.00	10,000.00	13,000.00
409.73 (COG Building)	0.00	0.00	0.00
411.01 (Fire Protection-PMFC)	40,893.00	40,893.00	40,893.00
411.02 (Fire Protection-WMFC)	17,525.00	17,525.00	17,525.00
411.35 (Fire/Amb. WC)	3,258.00	3,000.00	3,300.00
411.45 (Fire - Other Contr.Srv)	0.00	0.00	0.00
411.54 (For. Fire Rel. Exp.)	19,211.62	17,069.00	19,211.62
412.00 (Emergency Medical Srv.)	3,750.00	3,750.00	3,750.00
414.22 (Plan.Com. Exp.)	0.00	200.00	0.00

Halfmoon Township GENERAL FUND BUDGET

GENERAL FUND 2011 PROPOSED			
	2010 Actual	2010 Budget	2011 Proposed
414.30 (PC Recording Secretary)	1,200.00	1,200.00	1,200.00
414.31 (Centre Region COG)	67,066.00	67,066.00	72,008.00
414.32 (UBEV/Halfmoon COG)	200.00	200.00	200.00
422.00 (Gypsy Moth Expense)	0.00	0.00	0.00
427.44 (TrashCleanup/Riff-Raff)	8,796.00	4,200.00	9,000.00
429.38 (Port. Toilet Rent.)	2,982.84	2,500.00	3,000.00
429.31 (Pro SEO Services)	15,684.00	15,000.00	0.00
430.10 (Salary of Roadmaster)	48,025.98	44,546.00	45,882.38
430.12 (Salary of PW Laborer)	33,980.92	31,367.00	32,308.01
430.14 (Hourly - Public Works)	6,433.50	2,000.00	3,000.00
430.46 (PW-Trv. & Trng. Exp.)	1,426.92	1,300.00	2,000.00
430.60 (Old Truck Storage)	0.00	0.00	0.00
430.74 (Capital Equipmt. Purch)	0.00	0.00	0.00
430.74 (New Fully Equip.Truck)	0.00	0.00	0.00
437.22 (Petr.-Trks. & Equip.)	7,108.10	9,000.00	8,000.00
437.26 (Equip. & Supplies)	1,263.95	11,000.00	2,000.00
437.37 (Tk. Reprs.&Maint.)	9,667.68	9,000.00	9,000.00
439.00 (Cap. Constr./Maint.)	1,487.52	8,000.00	3,000.00
439.01 (Muni Lane Grant Proj)	0.00	35,000.00	35,000.00
447.45 (CATA Bus Service)	5,400.00	5,550.00	5,437.00
450.60 (Old Aerobics Instr.)	0.00	0.00	0.00
451.18 (Sal.- Park & Rec.Pgm)	9,000.00	10,800.00	11,000.00
451.22 (Pk & Rec Pgm. Supplies)	2,532.00	2,000.00	4,300.00
451.30 (Park & Rec Equipment)	0.00	0.00	15,000.00
454.00 (DCNR Grant/Reconstr.)	0.00	0.00	0.00
454.37 (Park Maint. & Repairs)	5,004.97	3,500.00	5,500.00
456.01 (Schlow CR Library)	37,712.00	37,712.00	33,802.00
456.02 (Centre County Library)	3,500.00	3,500.00	3,500.00
459.45 (C-Net TV)	10,574.88	10,712.00	10,819.00
461.30 (Open Space Legal Exp.)	19,363.68	2,500.00	0.00
461.54 (Watershed Contribution)	1,054.00	1,054.00	1,054.00
461.55 (Spring Creek Contr.)	76.50	76.50	100.00
461.71 (Wildlife Corridor)	0.00	0.00	0.00
471.00 (Mortg. Maint. Bldg.)	0.00	0.00	0.00
483.15 (Emplyer.Contrbtn.Retmt)	23,298.00	23,298.00	22,771.00
486.31 (Supv.Health/Dental Ins)	919.00	919.00	1,000.00
486.35 (Liability & Other Ins.)	11,000.00	13,300.00	11,000.00
487.01 HRA Reimbursement	0.00	0.00	1,600.00
489.00 (Miscellaneous Exp.)	2,271.14	750.00	3,000.00
489.21 (Copies)	100.00	300.00	100.00
489.22 (First Aid Supplies)	200.00	600.00	200.00
489.30 (Dog License Exp.)	1,800.00	1,100.00	2,000.00
489.38 (Unfrms/Water/Pstl Scle)	3,672.72	4,000.00	4,000.00
489.40 (Hearings/Court Csts.)	48.00	1,000.00	100.00
489.50 (Senior Citizen Actvtys)	0.00	1,500.00	1,500.00
491.00 (Unencumbrd/Uncommitted)	119,055.64	123,214.50	45,443.13
493.00 (Capital Reserve Fund)	0.00	0.00	0.00
493.30 (Tr. to CR- Bldg.)	30,000.00	30,000.00	9,000.00
493.31 (Tr. to CR- Equipmnt)	15,000.00	15,000.00	831.58
493.32 (Tr. to CR - Parks)	58,600.00	58,600.00	27,263.57

Halfmoon Township GENERAL FUND BUDGET

GENERAL FUND 2011 PROPOSED			
	2010 Actual	2010 Budget	2011 Proposed
133.01 To OSP	28,407.22	0.00	28,407.22
Conditional Use 4685 Expenses	0.00	0.00	
Conditional Use Expenses	0.00	0.00	
Grant Account #2 - Expense	0.00	0.00	
Grant Expense-LL Field Drainage	0.00	0.00	
M & T CR Bldg. Fund Service Chg	0.00	0.00	
M & T CR Building Fund Expenses	0.00	0.00	
Park & Rec MM Expense	0.00	0.00	
Payroll Expenses			
487.00 (Emplr.Hlth./Dntl.Ins.)	25,484.64	26,000.00	23,353.92
487.15 (Employer SS/MC)	21,652.90	20,000.00	22,000.00
PLGIT P & R CR Expenses	0.00	0.00	
Secretary-Treasurer	0.00	0.00	
Small Flows Expense	0.00	0.00	
Uncategorized Expenses	0.00	0.00	
WASTEWATER COLLECTION			
WASTEWATER SALARIES	0.00	0.00	
WASTEWATER COLLECTION - Other	0.00	0.00	
Total WASTEWATER COLLECTION	0.00	0.00	
Wildlife Corridor Expenses	0.00	0.00	
Zoning Escrow 4672 Expenses	0.00	0.00	
Zoning Escrow 4697 Expenses	0.00	0.00	
Zoning Escrow Expense (Barr)	0.00	0.00	
Total Expense	953,858.62	971,719.00	815,021.79
Net Ordinary Income	93,831.86	0.00	0.00

GENERAL FUND BUDGET

FY 2010 GENERAL FUND ACCOMPLISHMENTS:

- Parks Board conducted a summers parks' program parent end of year survey
- Parks Board conducted Senior Activities survey
- Senior Citizen Program commenced in October, 2010
- Purchased with Open Space Program, Wildlife Corridor Easement
- Mapped and categorized Ag Security Land
- Zoning Administrator from full time position to part time contractual position
- Job Descriptions developed and implemented for all Township positions
- Performance Evaluations conducted on Township staff
- Roadmaster reported monthly to Supervisors on progress of public roads, parks and buildings
- Developed and began implementation of Ten Year Road Capital Improvement Plan
- Township ordinances codification process
- Rural Village Zoning District public hearing
- Wind Turbine Ordinance
- Geothermal Ordinance
- Assisted in funding AED for Township building with Little League
- Established Health Reimbursement Accounts up to \$400 per employee for full time staff
- Prepared first Capital Improvements Plan

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

- Parks Top Priority-Increase Funding
 - Penn State Intern for summer children's parks program
 - Other Community Activities—picnics, get togethers
 - Finish design, bid and construct ice rink/tennis court at Halfmoon Park in FY 2011
 - Present Parks Board interest in being an Activities and Parks Recreation Committee
 - Planning Commission, CRPA, and possible Task Force and Park Board to
 - Begin implementation of Park Plan (Park Plan Map is attached as Exhibit A-8)
 - Future trail assessment study and mapping
 - Future Park Land Acquisitions
 - Possible sledding hill
 - Pension Plan
 - Quarterly updates as to investments reported to Board of Supervisors
 - Possible establishment of a 457 Compensation Plan
 - Possible Survivor Benefit option to present Pension Plan
 - Municipal Building
 - Assess options and prepare report to Board of Supervisors
 - Paper reduction methods
 - Five percent of General Fund Revenues set aside each year as unencumbered/uncommitted funds
-

GENERAL FUND BUDGET

FY 2010 GENERAL FUND ACCOMPLISHMENTS:

- Parks Board conducted a summers parks' program parent end of year survey
- Parks Board conducted Senior Activities survey
- Senior Citizen Program commenced in October, 2010
- Purchased with Open Space Program, Wildlife Corridor Easement
- Mapped and categorized Ag Security Land
- Zoning Administrator from full time position to part time contractual position
- Job Descriptions developed and implemented for all Township positions
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FY 2011 CAPITAL GENERAL FUND GOALS AND OBJECTIVES AS SET BY BOARD OF SUPERVISORS AT 9/23/10 RETREAT:

- Parks Top Priority-Increase Funding
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 - Five percent of General Fund Revenues set aside each year as unencumbered/uncommitted funds
-

FY 2011 REVENUES-\$815,021.79

Budgeted General Fund Revenues for FY 2011 are down about \$161,000 (17%) from what was budgeted in FY 2010 for revenues. This is basically due to the cash carryover from FY 2010 being substantially less than from FY 2009 in the General Fund. However, it should be noted the FY 2010 budget had only a \$123,214.50 possible cash carryover with unencumbered funds. These unencumbered funds were expended in FY 2010. The actual cash carryover will be \$93,831.86 or 75% of the projected possible cash carryover from FY 2010 to FY 2011.

100.00 Cash Carryover is anticipated to be \$93,831.86 from FY 2010 to FY 2011

130.01 Due from Open Space Program for Wildlife Corridor budgeted \$28,407.22. Will be paid back in the next four fiscal years.

301.10 Real estate taxes-current budgeted \$140,305.29. Exhibit A-1 indicates the four year comparative real estate venues for the Township. The Township has 1,085 parcels of which 1,061 are taxable. The General Fund receives 2.02 mils of \$69,458,055 of assessed real estate. The assessor indicates the Township should expect to receive \$140,305.29 in FY 2011 for general fund use. This is shown on Exhibit A-2.

301.40 Real Estate Delinquent budgeted \$5,861.63. This is the average of the last four years of delinquent taxes as shown on Exhibit A-3.

301.10 Real Estate Transfer Tax budgeted \$28,429.54. This is the average of the last four years of real estate transfer tax as shown on Exhibit A-4.

301.20 Earned Income Tax budgeted \$380,000. This 1.45% is split .50 to the Township and .95 to the school district. In FY 2010 through 9/30/10, the Township received income on \$3,692,163.58 in wages. This amounted to \$291,961.80 in EIT taxes through 9/30/10 for the Township. The tax collector ran a four year history of the Township's EIT which is attached as Exhibit A-5.

310.50 Local Services Tax budgeted \$1,100.66. This is the average of the last four years of local services tax as shown on Exhibit A-6.

320.20 Zoning Permits budgeted \$4,618.57. This is the average of the last four years of zoning permit fees received as shown on Exhibit A-7. Staff is presently reviewing our zoning permit fees to make sure the Township is recapturing its administrative and staff expenses.

320.30 Sewage Permits moved to SEO Service Enterprise Fund from General Fund.

321.80 Cable TV Franchise Fee budgeted \$19,857.82. This is lower than budgeted in FY 2010 but is based on the actual franchise fees received in FY 2010. The four year history is shown on Exhibit A-9.

330.00 Fines budgeted at \$4,812.22 as shown as the four year average on Exhibit A-10.

342.20 Meeting Room rental at \$270.00.

350.00 COG Building Lease at \$7,295.00. This is the rental COG pays the Township for use of the COG Building.

354.04 Sewage Reimbursement Program. The FY 2010 was for 2008 reimbursement. The State is no longer reimbursing for this program. Moved to SEO Service Enterprise Fund.

- 355.01** PURTA Reimbursement of \$900.00 same as FY 2010.
- 355.05** Municipal Pension System State Aid of \$16,174.21 which is what the Township actually received in FY 2010.
- 355.07** Foreign Relief Fund of \$19,211.62 which is what the Township actually received in FY 2010.
- 356.00** Game Commission Reimbursement of \$3,242.89 same as budgeted and received in FY 2010.
- 357.03** County Liquid Fuels Grant of \$35,000 applied for Municipal Lane Culvert Project as shown on Application as Exhibit A-11.
- 361.00** Subdivision & Site Plans budgeted \$3,450.00 which was the actual in FY 2010. The Township does not anticipate a great deal of building in FY 2011 or site plan reviews.
- 361.32** Engineer Reviews of \$1,689.70 based on FY 2010 actual revenues received.
- 361.35** Other Subdivision/Zoning Fees/Reimbursements budgeted \$307 based on FY 2010 actual revenues.
- 361.36** Service Charges/Fees budgeted \$307 based on FY actual revenues.
- 361.50** Sales Maps, Pub, Copies budgeted \$25.00.
- 364.10** Soil Testing/SEO Reimbursement moved to SEO Enterprise Fund.
- 365.51** Dog Licenses budgeted \$2,005.56 based on four year average.
- 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 \$15,000 transferred from the capital equipment reserve for the zero turn mower. It will be expensed under parks.

FY 2011 EXPENSES-\$815,021.79

Expenses were reduced 17% to use the General Fund revenues available in FY 2011 as follows:

- 401.10** Salary of Manager, budgeted 8% increase, for a salary of \$60,000. Exhibit A-17 is the 2010 Wage & Salary Survey Results for Townships from 2,001 to 4,000 in population.
- 400.00** Salaries of Supervisors budgeted \$9,000 same as FY 2010.
- 400.42** Supervisor Meeting and Travel Expenses budgeted \$3,200 which was the actual expense in FY 2010.
- 400.46** Dues and Subscriptions budgeted \$2,500 which was the actual expense in FY 2010.
- 400.47** General Forum Hosting budgeted \$300.00. The General Forum scheduled in Halfmoon for September, 2010 was cancelled. Budgeted the same as FY 2010 budget

401.11 Acting Manager Overlap budgeted \$0 from FY 2010 of \$9,500 budgeted and \$11,770.87 actual expenditure in FY 2010.

401.46 Manager Meeting and Travel Expense budgeted \$5,200 from \$4,800 FY 2010 actual. 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):

ICMA Regional Meeting	(2/11 or 3/11)	\$750	(3 credits)
PSATS Convention – 1 Day	(3/11)*	\$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.			
PA Municipal Managers	(1/11)	\$300	(3 credits)
PA Municipal Managers	(5/11)	\$600	(3 credits)
ICMA National Convention	(10/11)	\$1,500	(4 credits)
Total Education Costs:		\$3,450.00	
Dues:			
ICMA Annual Dues		\$400.00	
PA Municipal Managers		\$150.00	
Total Dues:		\$550.00	
Mileage:		\$1,200.00	
Total:		\$5,200.00	

401.47 Manager Breakfast Hosting budgeted \$100.00. Each Centre Region Municipal Manager's municipality hosts one of the manager roundtable meetings per year.

401.48 Manager Relocation/Moving budgeted \$0. FY 2010 budgeted \$2,000, Actual FY 2010 was \$854.29.

402.00 Salaries of Auditors budgeted \$0. FY 2010 budgeted \$300 but CPA firm does audit, see item below.

402.31 Audit by CPA budgeted \$3,200 based on FY 2010 actual cost.

402.46 Auditor Mtg & Travel Expense budgeted \$0 from FY 2010 of \$300.

403.43 EIT Collection Services budgeted \$10,000.00. Township now is charged 5% for EIT tax collection. State College will be charging 2.5% in FY 2011 for this service.

403.45 Cont Tax Service/Forms budgeted \$500 same as FY 2010.

403.46 Tax Collector Mtg & Travel Expense budgeted \$0 from \$400 in FY 2010.

403.47 Real Estate Tax Collection budgeted \$2,300 same as FY 2010; real estate collector is paid \$2 per parcel.

404.31 Legal Fees/Solicitor budgeted \$13,000 based on actual FY 2010 expense, down \$12,000 from FY 2010.

404.34 Legal Ads budgeted \$2,605.36 since \$1,000 was transferred to Open Space Program and \$1,000 transferred to the State Roads budget for FY 2011.

404.35 Bonds-Clerk, Treasurer, Tax Collector, etc. budgeted \$2,000 based on a little more than what was actually spent in FY 2010.

- 404.45** Cable Consortium budgeted \$200 since the Township will be responsible for 3% of the \$2,600 needed for the ROW and Periodic Review of the cable franchise ordinances.
- 404.47** Legal/Professional Services budgeted \$300 same as FY 2010.
- 404.49** Codification budgeted \$7,000. The Township will owe around \$3,000 in FY 2010. Then in FY 2011, the \$5,000 for the remaining work to be done as well as another \$2,000 for the end of the year work on updates. See Exhibit A-20.
- 405.00** Secretary/Treasurer Hourly budgeted \$2,000 for Karen if she needs to fill in for Manager or Clerk during conferences, sick days, or vacations.
- 405.12** Salary of Clerk budgeted \$35,000, which is a 12% increase. See Wage Salary. Suggested raise for clerk is 9% more than other full time staff since she will be assuming all responsibilities of the Open Space Program, in addition to her Clerk and Zoning Administrative Assistant responsibilities.
- 405.13** CGS Compensation budgeted \$0. This was for the FY 2010 clerk bonus of \$2,000.00
- 405.31** Open Space Secretary—This was moved to the Open Space Program expense item.
- 404.45** Clerk Mtg. & Travel Expense budgeted \$2,400 same as FY 2010
- 406.00** Copier Lease budgeted \$3,120 since the present copier is not working well and needs to be replaced. The proposed copier will be a combination color printer and scanner. The printers we have are slow and do not print in color. No color copies are available except on two printers. Scanning can be done minimally and needs to be more productive. See Exhibit A-22.
- 406.12** Salary ZO/Admin Assistant budgeted \$11,000. This allows for a 3% raise for the part time zoning administrator. The Administrative Assistant duties were assimilated by the Township Clerk in FY 2010.
- 406.15** Postage budgeted \$1,500 down \$1,500 from FY 2010.
- 406.21** Office Supplies budgeted \$4,300 in FY 2011. In FY 2010, there was a new printer as well as an air conditioner that needed to be replaced totaling around \$900.00.
- 406.22** Computer Hardware & Software budgeted \$4,000.00. In FY 2010 replaced Clerk's computer. Included in this budget is around \$1,000 for a powerpoint projector and screen.
- 406.25** Building Repair/Cleaning Supplies budgeted \$5,136.00. In FY 2010 \$4,000 was spent on roofing materials for the Municipal Building. FY 2011 includes \$500 for a new air conditioner and \$250 ceiling fan for the Meeting Room.
- 406.46** ZO-Mtg & Travel Expense budgeted \$200.00
- 408.00** Professional Engineering budgeted \$4,000. Remaining monies budgeted in Open Space and State Funds.
- 408.32** Telephone/Two Ways budgeted \$3,600 same as FY 2010.
- 409.36** Public Utilities budgeted \$13,000. This encompasses water and electric bill (summary bill). The hope is that going with Premiere for electric generation may reduce the electric amount. The ballfield lights are charged in the parks maintenance line item.
- 411.01** Fire Protection-PMFC budgeted \$40,893 same as FY 2010.

- 411.02** Fire Protection-WMFC budgeted \$17,525.00 same as FY 2010.
- 411.35** Fire/Ambulance WC budgeted \$3,300 which was the actual FY 2010 expense.
- 411.54** Fire Relief Expense budgeted \$19,211.62 which is what the Township received in state revenues in FY 2010. This must go directly to the fire companies and is split between Port Matilda and Warrior Mark fire companies proportionately.
- 412.00** EMS budgeted \$3,750 same as FY 2010.
- 414.22** Planning Commission Expense budgeted \$0.
- 414.30** Planning Commission Recording Secretary budgeted \$1,200, same as FY 2010.
- 414.31** Centre Region COG budgeted \$72,008.00 per A-23 .
- 414.32** Upper Halfmoon Bald Eagle COG budgeted \$200 same as FY 2010
- 427.44** Trash/Cleanup/Riff Raff budgeted \$9,000 which is offset by \$2,000 we receive with recycling
- 429.31** SEO Services moved to SEO Enterprise Fund for FY 2011.
- 429.38** Porta Pottie Rentals budgeted \$3,000 more in line with what was actually expended in FY 2010
- 430.10** Salary of Roadmaster budgeted \$45,882.38 which includes a 3% increase.
- 430.12** Salary of PW Laborer budgeted \$32,308.01 which includes a 3% increase
- 430.14** PW Hourly budgeted \$3,000. Most of this is for PW hourly for parks mowing which is reduced in FY 2011 since the Township will be purchasing another zero turn mower.
- 430.46** PW Trv & Training Expense budgeted \$2,000.00, more in line with actual for FY 2010
- 437.22** Petr.-Trks & Equipment budgeted \$8,000, down a \$1,000 from FY 2010.
- 437.26** Equipment and Supplies budgeted same \$2,000 down \$9,000 from FY 2010 since most were purchased with State Road money.
- 437.37** Tk. Reprs & Maint. Budgeted \$9,000 same as FY 2010. 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, down \$5,000 from FY 2010 since most were eligible for state road funds.
- 439.01** Municipal Lane Grant Project budgeted \$35,000. This will not be done unless the \$35,000 county grant is received.
- 447.45** CATA Bus Service budgeted \$5,437, as projected on Exhibit A-24.
- 451.18** Salaries-Park and Recreation Program budgeted \$11,000, up \$200 from FY 2010 for the following:

\$9,000 for Park Director and Leaders Salaries (down \$1,900 from FY 2010)
\$2,000 for Penn State Intern as noted on Exhibit A-31

451.22 Pk and Rec Program Supplies budgeted \$4,300, up \$2,000 from FY 2010 for the following:

\$650 Easter Party
\$500 Christmas Party
\$1,850 Summer Children's Program
\$1,000 Community Picnic

There had been discussion within the Park Board of the Township joining the COG Regional Parks Program. The cost for the Township, prior to the most recent regional improvements debt levy, would be around \$80,000 (Exhibit A-12) per year. The Board of Supervisors at this time wish to take no action as to joining the Regional Parks Program until sometime in the future wherein the discussion could take place again.

451.30 Park & Recreation Equipment budgeted \$15,000, up \$15,000 from FY 2010 for the purchase of the zero turn lawnmower. This will be transferred to the income line item.

454.37 Park Maintenance & Repairs budgeted \$5,500, up \$2,000 from FY 2010 for which includes the yearly \$292.50 for the AED maintenance. General park maintenance is running around \$700 per month.

456.01 Schlow CR Library budgeted \$33,802, down \$4,000 from FY 2010 as shown on Exhibit A-25 due to Township FY 2010 circulation around 18,000 books. Exhibit A-25.

456.02 Centre County Library budgeted a \$3,500 donation as FY 2010.

459.45 CNET budgeted \$10,819, a little more than FY 2010 as shown on A-26.

461.30 Open Space Legal Expense budgeted \$0 since moved to Open Space Program. In FY 2010 the expense was around \$19,363.68 or \$17,000 more than budgeted.

461.54 Watershed Contribution budgeted \$1,054, same as FY 2010.

461.55 Spring Creek Contribution budgeted \$100, a little bit more than FY 2010.

483.15 Employer Contribution to Pension Plan budgeted \$22,771 as follows:

\$21,516 Minimum Municipal Contribution as shown on A-27 which is offset by \$16,174.21 received by the State; actual cost to Township is around \$5,341.79
\$ 1,255 Death benefit A-28

In FY 2011, the Township staff will review a 457 Deferred Compensation Plan and its costs to present to the supervisors in FY 2012. Investment allocation is shown on Exhibit A-29.

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 \$11,000, down \$2,000 from FY 2010. In FY 2010 the HRA account was budgeted in this liability line item. The Township's liability insurance is projected to be \$10,989 for FY 2010 as shown on A-30.

487.01 HRA Reimbursement budgeted \$1,600 or \$400 per employee. This is a separate line item in FY 2011 rather than combined with the line item above as in FY 2010.

489.00 Miscellaneous expense budgeted \$3,000 which includes \$1,000 for citizen requests.

489.21 Copies budgeted \$100, down \$200 from FY 2010.

489.22 First aid supplies budgeted \$200, down \$400 from FY 2010.

489.30 Dog License Expense budgeted \$2,000, \$900 more than FY 2010. However the Township receives \$2,005 in revenues as shown on the income line item.

489.38 Uniforms, Water/Pest budgeted \$4,000, same as FY 2010.

489.38 Hearings, Court Costs budgeted \$1,000, \$900 less than FY 2010 to be more in line with what the actual expense incurred in FY 2010.

489.50 Senior Activities budgeted \$1,500, same as FY 2010.

491.00 Unencumbered/Uncommitted \$45,443.13. The amount represents 6% of the General Fund revenues. The hope is not to use these funds in FY 2011 but the cash carryover into FY 2012.

493.30 Transfer to Building Reserve Fund, budgeted \$9,000.

493.31 Transfer to Capital Equipment Reserve Fund, budgeted \$831.58, down \$14,000 from FY 2010. This will be the last transfer to construct the salt shed in FY 2012.

492.32 Transfer to Parks Capital Reserve Fund budgeted \$27,263.57, down \$28,000 from FY 2010. This transfer will enable \$50,000 to be in the reserve fund for the ice rink/tennis court to be constructed in FY 2011 and \$10,000 held in reserve for future park land purchase. The Park Board suggested that instead of \$10,000 going to a new basketball court at Autumn Meadow that land be acquired first. The basketball court was brought up in June 17, 2010 by a citizen as shown in Exhibit A-13.

133.01 To OSP for Loan Repayment budgeted \$28,407.22. This represents ¼ of the amount owed. The OSP will pay \$28,407.22 back over four years to the General Fund. These four equal payments are basically a paper transaction since they are even amounts and both funds will have its obligation paid off in four years.

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:	\$421.21 per employee or \$1,716.84 per month	= \$20,602.08
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
Total:		\$22,453.92
Possible increase: 4%		900.00
Total Budgeted:		\$23,353.92

487.15 Employer SS/Medicare/Worker's Comp budgeted \$22,000.00. Total projected FY 2011 payroll for FY 2011 is \$210,396.40 subject to FICA, Medicare and Unemployment paid by employer. This would be approximately \$22,000.00. The rates are: FICA 6.2%, Medicare 1.5%, unemployment 2.25% plus one time surcharge of \$6.48. For new unemployment surcharge see Exhibit A-31 attached.

Halfmoon Township OPEN SPACE BUDGET

OPEN SPACE FUND

	2010 Actual	Budget	2011 Budget
Ordinary Income/Expense			
Income			
07.100.00 Cash Carryover	319,484.43	299,892.00	\$ 63,721.55
07.130.01 Due from General Fund	28,407.22	0.00	\$ 28,407.22
07.301.12 (Ag. Pres. RE Tax)	138,916.11	137,454.00	\$ 138,916.11
07.342.10 (Ag. Pres. Interest)	425.14	2,500.00	\$ 425.14
Total Income	487,232.90	439,846.00	\$ 231,470.02
Expense			
07.133.01 Advance to General Fund for Wildlife Corridor	113,628.89	0.00	\$ 28,407.22
07.404.34 (Legal Ads)	0.00	0.00	\$ 1,000.00
07.405.01 (OSPB Administrator)	0.00	0.00	\$ -
07.405.31 (OSPB Secretary)	0.00	0.00	\$ 850.00
07.405.47 (Legal Services/Recording)	0.00	0.00	\$ 3,000.00
07.408.00 (Prof. Engineer)	0.00	0.00	\$ 2,000.00
07.489.00 (OSPP Atty. Fees)	0.00	0.00	\$ 12,000.00
07.489.01 (OSP Lease Payment)	227,511.35	213,128.00	\$ 110,939.50
07.489.02 (OSP Ftr. Leases)	0.00	26,724.00	\$ 3,885.00
07.489.03 (OS Wildlife Crdr.)	82,371.00	199,994.00	\$ -
07.491.00 (Unencumbered)	0.00	0.00	\$ 69,388.30
Total Expense	423,511.24	439,846.00	\$ 231,470.02
Net Ordinary Income	63,721.66	0.00	\$ -

OPEN SPACE PROGRAM

2010 Open Space Program Highlights:

- The Open Space Board lost a member as well as replaced a member in 2010.
- Dave Piper, filled in for the former Open Space Administrator. Administration of the program was handled by Dave Piper, Zoning Administrator, Amy Smith, Township Clerk, and Susan Steele, Township Manager in FY 2010. Amy Smith did most of the day to day work on ordinances, mapping, leases, etc.
- The Open Space and General Funds assisted in funding with Clearwater Conservancy the purchase of 39.8 acres for a permanent conservation easement.
- \$113,628.89 Loan made to the General Fund towards the purchase of the wildlife corridor.
- \$79,871.11 funding towards the purchase of the wildlife corridor from open space funds.
- 390.85 additional acres were placed in the Open Space Conservation Lease Program for a total of 2,069.70 acres in the lease program at the end of FY 2010.
- \$56,878.58 of open space funds were used to pay leasehold payments
- \$170,632.77 of open space funds were used to pay 20 year advance payment requests.
- Five Year Review Committee of Open Space Program established
- Staff began policy review of present Conservation Lease vs. Ordinance provisions and termination clauses

FY 2011 OPEN SPACE GOALS AND OBJECTIVES (BOARD OF SUPERVISORS RETREAT OF 9/23/10):

- To continue to seek new applicants for the remaining 2,500 eligible acres especially absent landowners
- Staff to continue open space policy analysis, conclusions to Board of Supervisors, Five Year Review Committee, and Open Space Board
- Combine all administrative open space positions into one position to be handled by Township Clerk
- Revise fee simple purchase language in ordinances
- Revise land acquisition funding language in ordinances
- Open Space Administrative fees (attorney, recording, engineering, secretary) to be paid from Open Space Fund. Previously funded from General Fund which cannot expense in FY 2011
- Dennis Thomson's 595 acres has been accepted into the program. However, Mr. Thomson has not accepted the terms of the present Conservation Lease Agreement. The Supervisors wish to ask Mr. Thomson to either enter into the Agreement as written or withdraw his Application until the Open Space Program has been analyzed and revisions possibly made to the ordinances/lease agreement.

FY 2011 Projected Revenues--\$231,470.02

07.100.00 Cash carryover from FY 2010 will be approximately \$63,721.66

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. See attached O-1.

07.342.10 Ag Preservation Interest of \$425.14.

FY 2011 Project Expenses-\$231,470.02

07.133.01 Advance to General Fund for Wildlife Corridor in the amount of \$28,407.22

07.404.34 Legal Ads formerly paid from General Fund \$1,000.00

07.405.01 OSPB Secretary formerly paid from General Fund \$850.00

07.405.47 Legal Services/Recording Fee formerly paid from General Fund \$3,000.00

07.408.00 Professional Engineering Services formerly paid from General Fund \$2,000.00

07.489.00 Open Space Legal Fees formerly paid from General Fund \$12,000.00

07.489.01 Open Space Lease Payments in the amount of \$110,939.50.. The Township presently has 2,069.70 acres in the program. The Township paid around \$30 per acre in FY 2010. The yearly acreage amount is subject to the CPI index, therefore \$35 per acre is budgeted for FY 2011. This amounts to \$72,439.50 for the Township's annual lease payment obligations. In addition, four applicants have applied for 20 year advances. The Board of Supervisors directed only one ten (10) year advance on 9/23/10 to FY 2011's applicant, Mr. Heims, in the amount of \$38,500.

07.489.02 Open Space Future Lease Payments in the amount of \$3,885.00. This is for Mr. Heims' property only at \$35 per acre.

07.491.00 Unencumbered in the amount of \$69,388.30 which is the anticipated cash carryover for FY 2012.

Halfmoon Township
LIQUID FUELS/STATE FUND BUDGET

		2010 Actuals	Budget	2011 Proposed
Ordinary Income/Expense				
Income				
	35.100.00 Cash Carryover	114,731.65	105,000.00	97,472.91
	35.351.10 (St. Turnbck Milge.)	9,040.00	9,040.00	9,040.00
	35.351.20 (St. Liq. Fuel Inc.)	70,968.36	71,084.30	70,921.57
	35.381.10 (State Misc. Inc.)	0.00	150.00	0.00
	Total Income	194,740.01	185,274.30	177,434.48
Expense				
	35.430.231 (S.Petroleum Tk.)	0.00	0.00	
	35.430.260 (S. Supplies)	0.00	0.00	
	35.432.000 (S. Snow&Ice Rem)	17,055.84	19,000.00	18,000.00
	35.433.000 (S.Street Signs)	1,600.00	4,000.00	2,000.00
	35.437.000 (Repairs for Equipme	0.00	0.00	
	35.438.00 (St. Maint. to Hwys.)	6,753.42	59,274.30	10,000.00
	35.438.000 (Maint. to Hghwys.)	0.00	0.00	46,000.00
	35.439.000 (S.Constr.&Resurf.)	71,857.84	98,000.00	95,118.00
	35.491.000 (S. Unencumb.Fnds.)	0.00	5,000.00	2,316.48
	35.404.34 (Legal Ads)	0.00	0.00	1,000.00
	35.408.00 (Prof. Engineer)	0.00	0.00	3,000.00
	Total Expense	97,267.10	185,274.30	177,434.48
	Net Ordinary Income	97,472.91	0.00	0.00

LIQUID FUELS/STATE ROAD BUDGET

FY 2011 REVENUES-\$177,434.48

- 35.100.00** Cash Carryover anticipated from FY 2010 to FY 2011 is \$97,472.91
- 35.351.10** State Turnback revenues anticipated to be the same as FY 2010 of \$9,040.00
- 35.351.20** State Liquid Fuels income for FY 2011 is down \$1,000 per attached S-1, letter from PennDot.

FY 2011 EXPENSES-\$177,434.48

- 35.432.00** Snow and Ice Removal expense of \$18,000 for 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.
- 35,438.00** Street maintenance of \$10,000.
- 35.438.000** Street maintenance of \$46,000.
- 35.439.000** Street reconstruction and resurface as proposed in 10 Year Capital Improvement Road Plan attached as S-2:
- | | | |
|-------|-------------------|-------------|
| T-356 | Stonerow Lane | \$35,118.00 |
| T-357 | Cedar Ridge Drive | \$47,000.00 |
| T-355 | Cornfield Lane | \$13,000.00 |
- 35.491.000** Unencumbered funds of \$2,316.48
- 35.404.34** Legal Ads/Publications for Bids new this year in state fund, eligible expense but has been paid out of General Fund in the past, \$1,000.00
- 35.408.00** Professional Engineering for bid specifications and design work new this year in state fund, eligible expense, but has been paid out of General Fund in the past, \$3,000.00