

The seal of Halfmoon Township is a circular emblem. The top half is light blue and contains the text "EST. 1802" in white. The bottom half is light green. In the center, there is a red barn with a white roof and a white door. To the left of the barn is a brown cow, and to the right is a brown horse. A white crescent moon is in the upper right corner of the blue section. A grey banner with white text "Halfmoon Township" is draped across the bottom of the seal.

EST. 1802

HALFMOON TOWNSHIP APPROVED BUDGET

Memo

To: Board of Supervisors
From: Brett G. Laird, Treasurer
Date: November 10, 2022
Re: FY 2023 Deficit Spending Plan

The definition of deficit spending is when a government's expenditures exceed its revenues during a fiscal period, causing it to run a budget deficit.

The official documentation that would determine when deficit spending has occurred is the Municipal Annual Audit and Financial Report (DCED-CLGS-30), filed annual by our contracted CPA Firm to the Pennsylvania Department of Community and Economic Development (DCED).

Historically, DCED does not promote or recommend deficit spending under any circumstance. If deficit spending occurs, DCED would flag the township report and check with the Township to ensure the township is fiscally sound and or responsible or what exactly caused the deficit spending. DCED must ensure the deficit spend was intentional and is not a result of poor fiscal management.

Throughout the past few years, there has been a growing unreserved fund balance in the General Fund. It is projected that by December 31st, 2022, the township will have an estimated Fund Balance of \$1,286,989.05. Typically, a municipality will reserve the first four to five months of finances to be able to cover the expenses until the new tax revenues are deposited. Therefore, if the township accounts for \$400,000.00 of a reserved general fund balance to cover the first five months of expenditures, the remaining unreserved fund balance is estimated at \$886,989.05.

During the October 17, 2022, Board of Supervisors Budget Meeting, the board discussed the topic of possibly deficit spending an amount of the unreserved fund balance to certain committed projects and plans and save the remaining unreserved fund balance to determine its use in the 2023.

The projects that the Board of Supervisors committed to for deficit spending for FY 2023 are listed below, in no particular order:

1. Autumn Meadow Park Loan (\$280,134.45)
2. 2018 Western Star Lease-to-own (\$28,516.30)
3. 2022 Case 580SN Backhoe (\$134,360.00)
4. Municipal Building Roof Maintenance/Repairs or Replacement (\$20,000.00)

The first three items are exact quotes and pricing that has been determined the fourth item is an estimate, that may or may not need to go through the bidding process depending on projected costs, which means the price may be increased due to material and labor costs being on the rise.

The remaining projects were determined to be necessary and earmarked for completion in 2023 but no commitment was provided to determine them as official projects for 2023, these projects are listed below, in no particular order:

1. Buckhorn Road (\$122,340.00)
2. Shanelly Drive (\$71,346.60)
3. Tow Hill Road (\$119,565.00)
4. Smith Road (\$70,000.00)
5. Municipal Building Exterior (\$25,000.00)
6. Municipal Building Interior Ceiling (\$500.00)
7. Maintenance Building Roof (\$25,000.00)
8. Autumn Meadow Park Snack Shack Roof (\$10,000.00)
9. Municipal Lane Park Snack Shack Exterior (\$3,000.00)
10. Municipal Lane Parking Lot (\$20,000.00)

All ten of the items listed above are estimates and may need to follow the bidding process depending on actual costs. Throughout 2023, the board will be able to evaluate and determine what if any of the ten projects are worthy of deficit spending or if the board would like to consider the projects for the 2024 FY budget as a regular expenditure.

The board does not have to spend all the unreserved fund balance in 2023. However, the board will have to allow for multiple years to pass in between deficit spending because it will appear to DCED that it will have then become purposeful and not intentional deficit spending.

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EST. 1802

01.GENERAL FUND REVENUES BUDGET

01. GENERAL FUND REVENUES SUMMARY					
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget	
300-319 TAXES					
301.10 Real Estate Taxes- Current	\$ 230,350.76	\$ 360,105.98	\$ 365,278.69	\$ 421,506.01	
301.40 Real Estate Taxes- Delinquent	\$ 7,482.35	\$ 4,355.08	\$ 6,937.71	\$ 3,652.79	
301.70 Street Lighting Taxes- Current	\$ 1,246.29	\$ 1,181.65	\$ 1,110.90	\$ -	
310.10 Real Estate Transfer Tax	\$ 76,850.30	\$ 76,698.87	\$ 77,721.02	\$ 77,090.06	
310.20 Earned Income Tax	\$ 510,040.22	\$ 558,394.84	\$ 540,000.00	\$ 536,145.02	
310.50 Local Services Tax	\$ 1,560.84	\$ 2,134.08	\$ 2,219.17	\$ 1,971.36	
TOTAL TAXES	\$ 827,530.76	\$ 1,002,870.50	\$ 993,267.49	\$ 1,040,365.24	
320-322 LICENSES AND PERMITS					
321.80 Cable Television Franchise	\$ 36,653.03	\$ 35,653.09	\$ 36,991.63	\$ 36,432.58	
TOTAL LICENSES AND PERMITS	\$ 36,653.03	\$ 35,653.09	\$ 36,991.63	\$ 36,432.58	
330-332 FINES AND FORFEITS					
331.10 Court-District Magistrate Fines	\$ 1,037.90	\$ 740.10	\$ 10.00	\$ -	
331.13 State Police Fines	\$ 1,764.61	\$ 1,544.06	\$ 1,450.34	\$ 1,586.34	
TOTAL FINES AND FORFEITS	\$ 2,802.51	\$ 2,284.16	\$ 1,460.34	\$ 1,586.34	
340-342 INTEREST, RENTS AND ROYALTIES					
341.01 Interest on Checking	\$ 1,594.19	\$ 453.41	\$ 4,347.20	\$ 15,000.00	
342.20 Rent of Buildings	\$ 420.00	\$ 315.00	\$ 370.00	\$ 360.00	
342.46 Centre Region COG Building Lease	\$ 7,295.48	\$ 7,295.48	\$ 7,295.48	\$ 7,295.48	
TOTAL INTEREST, RENTS AND ROYALTIES	\$ 9,309.67	\$ 8,063.89	\$ 12,012.68	\$ 22,655.48	
350-359 INTERGOVERNMENTAL REVENUES					
352.53 American Rescue Plan Act Funds	\$ -	\$ 148,263.94	\$ 149,201.48	\$ -	
355.01 Public Utility Realty Tax (PURTA)	\$ 961.38	\$ 979.97	\$ 1,253.76	\$ 1,065.04	
355.05 General Municipal Pension System State Aid	\$ 19,695.33	\$ 19,189.13	\$ 25,902.25	\$ 21,595.57	
355.07 Foreign Fire Insurance Premium Tax	\$ 18,165.41	\$ 16,341.67	\$ 20,508.41	\$ 20,508.41	
355.09 Marcellus Shale Impact Fee Distribution	\$ 714.49	\$ 452.89	\$ 752.59	\$ 639.99	
356.02 Game Commission Lands (State Gamelands)	\$ 3,291.39	\$ 3,291.39	\$ 4,115.99	\$ 3,566.26	
357.03 County Liquid Fuels Tax Grants	\$ 55,000.00	\$ -	\$ -	\$ 60,000.00	
TOTAL INTERGOVERNMENTAL REVENUES	\$ 97,828.00	\$ 188,518.99	\$ 201,734.48	\$ 107,375.27	
360-379 CHARGES FOR SERVICES					
361.30 Subdivision and Land Development Fees	\$ 2,336.21	\$ 3,175.88	\$ 6,425.00	\$ 3,900.00	
361.33 Zoning Permit Fees	\$ 6,996.97	\$ 10,207.04	\$ 7,000.00	\$ 8,000.00	
361.50 Sale of Maps & Publications	\$ 1.30	\$ 2.00	\$ 3.25	\$ 2.00	
361.57 Sale of Address Signs	\$ -	\$ -	\$ -	\$ -	
361.60 Tax Collection Fees	\$ 6,051.20	\$ 12,626.55	\$ 15,333.80	\$ 11,500.00	
364.50 Sale of Recyclable Materials	\$ 1,674.00	\$ 1,227.00	\$ -	\$ -	
365.50 Dog License Fees	\$ -	\$ -	\$ 59.00	\$ 50.00	
367.00 Sports Field & Pavilion Rental Fees	\$ 2,079.30	\$ 2,261.48	\$ 1,986.98	\$ 2,100.00	
TOTAL CHARGES FOR SERVICES	\$ 19,138.98	\$ 29,499.95	\$ 30,808.03	\$ 25,552.00	
389 ALL OTHER UNCLASSIFIED OPERATING REVENUES					
389.00 Unclassified Income	\$ 26,971.39	\$ 3,266.83	\$ 1,507.14	\$ -	
TOTAL ALL OTHER UNCLASSIFIED OPERATING REVENUES	\$ 26,971.39	\$ 3,266.83	\$ 1,507.14	\$ -	
391-395 OTHER FINANCING SOURCES					
391.10 Sale of General Fixed Assets	\$ -	\$ -	\$ 2,600.00	\$ -	
395.00 Refunds of Prior Year Expenditures	\$ -	\$ 232.20	\$ 671.28	\$ -	
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 232.20	\$ 3,271.28	\$ -	
TOTAL REVENUES	\$ 1,020,234.34	\$ 1,270,389.61	\$ 1,281,053.07	\$ 1,233,966.91	

01 GENERAL FUND DETAILED REVENUES

301 REAL PROPERTY TAXES

		2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
301.10 Real Estate Taxes- Current	\$	230,350.76	\$	360,105.98	\$	365,278.69	\$	421,506.01

The estimated fall assessed value of Halfmoon Township property is \$80,920,345.00. Therefore, each mill of tax will bring in approximately \$80,920.35 in current revenue. The projected millage rate due the abolishment of the Fire Tax Levy for the General Fund as well as an anticipated tax decrease is 5.37 mills. The line item accounts for a 97% collection rate. The anticipated tax decrease will decrease the citizens of Halfmoon Township's County/Municipal Real Estate tax bill by an average of \$71.17, but can range from as low as \$0.24 and as high as \$312.00 depending upon assessed value.

		2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
301.40 Real Estate Taxes- Delinquent	\$	7,482.35	\$	4,355.08	\$	6,937.71	\$	3,652.79

The delinquent real estate taxes have been estimated at 1% of the current budget's real estate tax.

		2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
301.70 Street Lighting Taxes- Current	\$	1,246.29	\$	1,181.65	\$	1,110.90	\$	-

The annual cost for the streetlighting as charged by West Penn Power for the previous calendar year shall be assessed pro rata against each Tax Map parcel in the district by dividing the parcel's foot frontage by the total district front footage to determine the parcel's percentage of the district cost, then multiplying by the annual cost of streetlighting charged by West Penn Power. This Street Light Tax Levy will be abolished for 2023.

310 LOCAL TAX ENABLING ACT TAXES

		2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
310.10 Real Estate Transfer Tax	\$	76,850.30	\$	76,698.87	\$	77,721.02	\$	77,090.06

The Real Estate Transfer taxes are paid when property transfers from one property owner to another. The transfer tax is levied at 2.75% of the sale value, with 1.0% allocated to the Commonwealth of Pennsylvania, 0.5% assigned to the School District, and the remaining 1.25% allocated to the Township. This tax revenue varies with the number of real estate transfers in any given year. Historically, the Township has witnessed regular property turnover.

		2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
310.20 Earned Income Tax	\$	510,040.22	\$	558,394.84	\$	540,000.00	\$	536,145.02

The Earned Income tax is levied on the employees residing in the Township. The Township's tax rate is 1.45%. The Centre Tax Agency (State College Borough) collects the tax. The collection deduction is 2.4% of the tax collected for the Township deducted from the gross amount. The Township will net the remaining 97.6% of the taxes collected. The fee is then reconciled with actual costs on an annual basis, and any differences are adjusted at that time. The Township has received a refund based on the reconciliation of actual costs each year.

		2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
310.50 Local Services Tax	\$	1,560.84	\$	2,134.08	\$	2,219.17	\$	1,971.36

Effective January 1, 2009, the Local Services Tax (LST) was enacted. The LST is levied at \$10 per year, five dollars (\$5) of the total tax is allocated to the State College Area School District (SCASD) and the remaining, or \$5, assigned to the Township. The State College Borough is the current collector of the LST tax for the Township. The Borough deducts a 3% collection fee from gross collections before remitting to the Township.

TOTAL TAXES

		2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
	\$	827,530.76	\$	1,002,870.50	\$	993,267.49	\$	1,040,365.24

321 BUSINESS LICENSES AND PERMITS

		2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
321.80 Cable Television Franchise	\$	36,653.03	\$	35,653.09	\$	36,991.63	\$	36,432.58

The Township is entitled to collect a 5% Franchise Fee from the cable operator under the Cable Franchise Ordinance adopted in August 2008 and revised December 2019. The Franchise Agreement provides that all customers, services, and programming revenues be assessed at 5.0%. The cable operator is also required to remit the payments every quarter.

TOTAL LICENSES AND PERMITS

		2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
	\$	36,653.03	\$	35,653.09	\$	36,991.63	\$	36,432.58

331 FINES

		2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
331.10 Court-District Magistrate Fines	\$	1,037.90	\$	740.10	\$	10.00	\$	-

Halfmoon Township receives revenues from three types of fines: violations of the Pennsylvania Motor Vehicle Code, violations of Township ordinances, and violations of Pennsylvania Crimes Code.

		2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
331.13 State Police Fines	\$	1,764.61	\$	1,544.06	\$	1,450.34	\$	1,586.34

Due to Halfmoon Township having a population of less than 3,000 it receives a portion of the state police fines and penalties.

TOTAL FINES AND FORFEITS				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ 2,802.51	\$ 2,284.16	\$ 1,460.34	\$ 1,586.34

341 INTEREST EARNINGS				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
341.01 Interest on Checking	\$ 1,594.19	\$ 453.41	\$ 4,347.20	\$ 15,000.00

The Township retains its funds in multiple separate interest-bearing cash accounts currently earning 0.65% and 2.40% annually at First National Bank.

342 RENTS AND ROYALTIES				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
342.20 Rent of Buildings	\$ 420.00	\$ 315.00	\$ 370.00	\$ 360.00

This line item includes the rental payments for use of the municipal building meeting room. The rental fees are established annually by the Township Fee Schedule.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
342.46 Centre Region COG Building Lease	\$ 7,295.48	\$ 7,295.48	\$ 7,295.48	\$ 7,295.48

The COG Building was financed by a bond issue and is owned by the participating municipalities. As part of the building project, the municipalities received "rental payments" from the various COG agencies. Rent is based on \$11.70 per square foot. Halfmoon Township's share is 3.94%. This lease expires in the year 2028.

TOTAL INTEREST, RENTS AND ROYALTIES				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ 9,309.67	\$ 8,063.89	\$ 12,012.68	\$ 22,655.48

352 FEDERAL SHARED REVENUES AND ENTITLEMENTS				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
352.53 American Rescue Plan Act Funds	\$ -	\$ 148,263.94	\$ 149,201.48	\$ -

The township received 50% of the American Rescue Plan funding in 2021 and 50% in 2022.

355 STATE SHARED REVENUE AND ENTITLEMENTS				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
355.01 Public Utility Realty Tax (PURTA)	\$ 961.38	\$ 979.97	\$ 1,253.76	\$ 1,065.04

PURTA is a grant that the Township annually applies for with the Pennsylvania Department of Revenue. The grant funding comes from fees in-lieu-of-taxes collected by the Department of Revenue on utility companies' properties. The payment is based on the prior year's collections.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
355.05 General Municipal Pension System State Aid	\$ 19,695.33	\$ 19,189.13	\$ 25,902.25	\$ 21,595.57

The State provides funding assistance for the Township's pension plans in accordance with Act 205.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
355.07 Foreign Fire Insurance Premium Tax	\$ 18,165.41	\$ 16,341.67	\$ 20,508.41	\$ 20,508.41

The State provides funding assistance for the Townships designated Foreign Fire Company annually. In accordance with DCED regulations, this funding is required to be transferred to the appropriate Fire Association within 60 days of receipt.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
355.09 Marcellus Shale Impact Fee Distribution	\$ 714.49	\$ 452.89	\$ 752.59	\$ 639.99

In 2012, the State implemented an impact fee on the Marcellus Shale drillers under Act 13. This fee is collected by the PA Public Utility Commission and distributed to the municipalities. The amount of money is based on the number of active wells in the county.

356 STATE PAYMENTS IN LIEU OF TAXES				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
356.02 Game Commission Lands (State Gamelands)	\$ 3,291.39	\$ 3,291.39	\$ 4,115.99	\$ 3,566.26

The Township receives an allocation of a per acre price as in-lieu-of-tax on State Game Lands.

357 LOCAL GOVERNMENT UNITS CAPITAL AND OPERATING GRANTS				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
357.03 County Liquid Fuels Tax Grants	\$ 55,000.00	\$ -	\$ -	\$ 60,000.00

The Township requests funding from the Centre County Liquid Fuels Grant typically every other year. For 2023, the township is requesting \$60,000.00. According to the Liquid Fuels auditors, this money needs to be deposited in the General Fund.

TOTAL INTERGOVERNMENTAL REVENUES				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ 97,828.00	\$ 188,518.99	\$ 201,734.48	\$ 107,375.27
361 GENERAL GOVERNMENT CHARGES FOR SERVICES				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
361.30 Subdivision and Land Development Fees	\$ 2,336.21	\$ 3,175.88	\$ 6,425.00	\$ 3,900.00
The Township charges fees for the submission of any and/or all Subdivision and Land Development plans occurring within the Township. The fees are based on the annual fee schedule, as well as the size of the development.				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
361.33 Zoning Permit Fees	\$ 6,996.97	\$ 10,207.04	\$ 7,000.00	\$ 8,000.00
Each new construction and alteration/addition to a building in Halfmoon Township requires a zoning permit. The permit fees are established annually by the Township Fee Schedule.				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
361.50 Sale of Maps & Publications	\$ 1.30	\$ 2.00	\$ 3.25	\$ 2.00
Copies of the Township subdivision ordinances, zoning ordinances and maps are made available to developers and residents. Since most items can be provided digitally, there is not a high demand for paper copies.				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
361.57 Sale of Address Signs	\$ -	\$ -	\$ -	\$ -
This line item includes revenue gained by the selling of the green 9-1-1 address signs. The Township receives \$1.00 per sign sold.				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
361.60 Tax Collection Fees	\$ 6,051.20	\$ 12,626.55	\$ 15,333.80	\$ 11,500.00
Halfmoon Township collects Real Estate Taxes for itself, Centre County, and the State College Area School District. The other entities pay a fee for collection services to the Township based on the number of parcels billed for the County (\$2 per parcel) and the number of parcels collected for the School District at \$3 per parcel. The Township also charges for tax certifications and duplicate tax bills, these collection fees are established annually by the Township Fee Schedule.				
364 SANITATION CHARGES FOR SERVICES				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
364.50 Sale of Recyclable Materials	\$ 1,674.00	\$ 1,227.00	\$ -	\$ -
This line item includes revenue gained by the selling of scrap metal. This line item is mostly utilized to off-set the costs of the annual riff-raff event, in some years the invoice is credited in lieu of a payment. Therefore, this line item may show a zero revenue.				
365 HEALTH CHARGES FOR SERVICES				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
365.50 Dog License Fees	\$ -	\$ -	\$ 59.00	\$ 50.00
This line item includes revenue gained for the selling of annual dog license. The Township makes \$1.00 per license sold.				
367 CULTURE- RECREATION CHARGES FOR SERVICES				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
367.00 Sports Field & Pavilion Rental Fees	\$ 2,079.30	\$ 2,261.48	\$ 1,986.98	\$ 2,100.00
This line item includes the rental payments for use of the pavilions and sporting fields at Autumn Meadow Park and/or Municipal Lane Park. The rental fees are established annually by the Township Fee Schedule.				
TOTAL CHARGES FOR SERVICES				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ 19,138.98	\$ 29,499.95	\$ 30,808.03	\$ 25,552.00
489 ALL OTHER UNCLASSIFIED OPERATING REVENUES				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
389.00 Unclassified Income	\$ 26,971.39	\$ 3,266.83	\$ 1,507.14	\$ -
These accounts are for revenue received and not specifically assigned to another account.				
TOTAL ALL OTHER UNCLASSIFIED OPERATING REVENUES				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ 26,971.39	\$ 3,266.83	\$ 1,507.14	\$ -
391 PROCEEDS OF GENERAL FIXED ASSETS				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget

391.10 Sale of General Fixed Assets	\$	-	\$	-	\$	2,600.00	\$	-
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With the purchase of new trucks, computers, and other miscellaneous items, the Township has the ability to sell existing items to the public per Section 1504 of the 2nd Class Township Code. This account reflects the revenue from such sales.

395 REFUNDS OF PRIOR YEAR EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
395.00 Refunds of Prior Year Expenditures	\$ -	\$ 232.20	\$ 671.28	\$ -

This line item provides for the separate accounting of refunds of prior years' expenditures.

TOTAL OTHER FINANCING SOURCES

2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
\$ -	\$ 232.20	\$ 3,271.28	\$ -

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EST. 1802

01.GENERAL FUND

EXPENDITURES BUDGET

01. GENERAL FUND EXPENDITURES SUMMARY

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
400-409 GENERAL GOVERNMENT				
400.05 Supervisor's Wages	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 13,340.00
400.33 Supervisor's Mileage Reimbursement	\$ -	\$ -	\$ -	\$ 750.00
400.42 Supervisor's Subscriptions & Dues	\$ 4,353.10	\$ 2,218.44	\$ 2,223.44	\$ 1,500.00
400.46 Supervisor's Professional Development	\$ 240.00	\$ 209.00	\$ 250.00	\$ 1,500.00
401.10 Manager's Salary	\$ 79,481.23	\$ 77,499.96	\$ 20,232.18	\$ -
401.11 Administrative Staff Addition	\$ -	\$ -	\$ -	\$ 16,640.00
401.33 Manager's Mileage Reimbursement	\$ 183.59	\$ -	\$ -	\$ -
401.42 Manager's Subscriptions & Dues	\$ 165.00	\$ 165.00	\$ 165.00	\$ -
401.46 Manager's Professional Development	\$ 2,040.00	\$ 345.00	\$ -	\$ -
402.12 Treasurer's Salary	\$ 27,765.96	\$ 34,859.96	\$ 38,178.00	\$ 48,921.60
402.18 Treasurer's Overtime	\$ -	\$ -	\$ 2,315.90	\$ 3,386.88
402.31 Professional Auditing Services	\$ 8,284.64	\$ 6,695.36	\$ 7,000.00	\$ 6,700.00
402.33 Treasurer's Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -
402.42 Treasurer's Subscriptions & Dues	\$ -	\$ -	\$ -	\$ 215.00
402.46 Treasurer's Professional Development	\$ -	\$ 580.00	\$ -	\$ 1,000.00
403.20 Tax Collection Supplies	\$ 2,000.32	\$ 1,871.22	\$ 741.22	\$ 3,000.00
403.33 Tax Collection Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -
403.46 Tax Collection Professional Development	\$ -	\$ -	\$ 75.00	\$ -
404.31 Solicitor Fees	\$ 15,166.76	\$ 15,246.00	\$ 45,190.00	\$ 60,000.00
404.34 Legal Advertising	\$ 2,209.62	\$ 2,204.98	\$ 2,198.18	\$ 5,000.00
404.35 Staff Bonding	\$ 3,359.00	\$ 3,927.00	\$ 3,543.00	\$ 2,959.00
404.49 Codification	\$ 4,993.00	\$ 1,195.00	\$ 8,839.00	\$ 2,000.00
405.12 Secretary's Salary	\$ 49,503.93	\$ 50,279.17	\$ 51,230.40	\$ 55,848.00
405.18 Secretary's Overtime	\$ -	\$ -	\$ 2,568.05	\$ 3,866.40
405.33 Secretary's Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -
405.42 Secretary's Subscriptions & Dues	\$ 320.00	\$ 325.00	\$ 325.00	\$ 200.00
405.46 Secretary's Professional Development	\$ -	\$ 100.00	\$ 460.56	\$ 1,000.00
406.21 Administrative Office Supplies	\$ 1,205.82	\$ 2,569.03	\$ 3,500.00	\$ 4,000.00
406.23 Postage Machine & Postage	\$ 1,171.39	\$ 1,041.31	\$ 897.33	\$ 1,510.00
406.28 Copier Lease & Copies	\$ 2,356.80	\$ 3,125.11	\$ 2,795.19	\$ 2,762.11
406.45 Centre Region COG Dues	\$ 80,647.00	\$ 93,629.00	\$ 111,616.00	\$ 102,995.00
407.20 Computer Hardware Repairs/Maintenance	\$ 12,431.91	\$ 138.41	\$ -	\$ 4,000.00
407.42 Annual Software Subscriptions	\$ 7,336.67	\$ 6,050.73	\$ 6,392.00	\$ 7,150.00
407.45 Contracted IT Services	\$ 3,527.12	\$ 1,855.45	\$ 4,386.82	\$ 6,000.00
408.31 Engineering Services	\$ 7,394.50	\$ 3,436.00	\$ 6,649.50	\$ 13,200.00
409.20 Building Maintenance Supplies	\$ 483.95	\$ 428.82	\$ 453.10	\$ 2,000.00
409.32 Communications	\$ 6,987.24	\$ 8,543.69	\$ 6,775.68	\$ 5,750.00
409.36 Public Utilities	\$ 9,572.63	\$ 7,492.24	\$ 9,942.44	\$ 9,400.00
409.37 Building Maintenance & Repair Services	\$ 14,419.82	\$ 4,208.79	\$ 8,548.25	\$ 10,000.00
409.38 Office Space Rental	\$ 9,924.96	\$ 10,173.00	\$ 7,820.88	\$ -
409.49 Municipal Building Renovation Project	\$ -	\$ -	\$ 30,574.50	\$ -
TOTAL GENERAL GOVERNMENT	\$ 366,525.96	\$ 349,412.67	\$ 394,886.62	\$ 396,593.99
410-419 PUBLIC SAFETY				
411.26 Fire Protection Equipment Contribution	\$ -	\$ -	\$ -	\$ 30,000.00

411.35 Fire Protection Workers' Compensation	\$	6,590.94	\$	6,554.91	\$	-	\$	7,476.20
411.45 Contracted Fire Protection Services	\$	79,383.53	\$	-	\$	-	\$	77,317.32
411.54 Foreign Fire Insurance Premium Tax Allocation	\$	18,165.41	\$	16,341.67	\$	20,508.41	\$	20,508.41
412.35 EMS Workers' Compensation	\$	280.50	\$	232.90	\$	218.28	\$	250.00
412.54 EMS Contribution	\$	12,525.00	\$	12,525.00	\$	12,525.00	\$	14,000.00
414.31 Planning Commission Recording Secretary	\$	500.00	\$	150.00	\$	450.00	\$	600.00
414.45 Contracted Zoning Officer Services	\$	7,601.55	\$	5,088.84	\$	6,180.35	\$	13,860.00
414.46 Planning Commission Professional Development	\$	-	\$	50.00	\$	-	\$	1,000.00
419.45 Contracted PA One Call Services	\$	95.39	\$	82.48	\$	38.00	\$	100.00
TOTAL PUBLIC SAFETY	\$	125,142.32	\$	41,025.80	\$	39,920.04	\$	165,111.93

426-429 SANITATION								
427.31 Monthly Trash Collection Services	\$	1,233.00	\$	1,303.98	\$	1,343.44	\$	1,460.00
427.44 Annual Riff-Raff Event	\$	4,428.29	\$	4,111.85	\$	4,156.37	\$	5,200.00
TOTAL SANITATION	\$	5,661.29	\$	5,415.83	\$	5,499.81	\$	6,660.00

430-439 PUBLIC WORKS								
430.10 Roadmaster Salary	\$	65,120.33	\$	64,508.99	\$	11,040.48	\$	-
430.12 Public Works Department Salaries	\$	44,201.18	\$	41,852.80	\$	49,670.00	\$	89,440.00
430.15 Public Works Laborer Part-Time/Seasonal Wages	\$	16,998.17	\$	9,023.56	\$	14,056.75	\$	36,610.00
430.18 Public Works Department Overtime	\$	903.84	\$	103.74	\$	770.94	\$	6,192.00
430.21 Public Works Office Supplies	\$	-	\$	-	\$	-	\$	500.00
430.24 Public Works General Operating Supplies	\$	482.78	\$	-	\$	97.73	\$	5,000.00
430.26 Small Tools & Equipment	\$	45.72	\$	-	\$	249.31	\$	3,500.00
430.28 Fuel for Equipment	\$	4,018.99	\$	6,217.85	\$	9,241.80	\$	16,000.00
430.29 Clothing/Personal Protective Equipment	\$	1,004.14	\$	660.24	\$	1,226.69	\$	3,500.00
430.42 Subscriptions & Dues	\$	-	\$	-	\$	500.00	\$	500.00
430.46 Professional Development	\$	123.75	\$	1,333.21	\$	369.73	\$	2,000.00
432.45 Contracted Snow Removal	\$	-	\$	-	\$	7,650.00	\$	-
433.24 Street Signs & Supplies	\$	-	\$	273.95	\$	409.19	\$	5,000.00
434.36 Street Lighting	\$	1,030.05	\$	1,095.74	\$	981.01	\$	1,200.00
436.25 Stormwater Maintenance & Repairs	\$	-	\$	-	\$	34,590.68	\$	-
437.25 Equipment Maintenance & Repairs	\$	8,150.25	\$	2,483.75	\$	7,722.52	\$	16,500.00
438.25 Road Maintenance & Repairs	\$	4,227.26	\$	10,756.21	\$	9,500.00	\$	30,000.00
439.45 Contracted Road Maintenance & Repairs	\$	51,735.00	\$	-	\$	-	\$	60,000.00
TOTAL PUBLIC WORKS	\$	198,041.46	\$	138,310.04	\$	148,076.83	\$	275,942.00

450-459 CULTURE-RECREATION								
454.24 Park Operating Supplies	\$	-	\$	-	\$	500.00	\$	5,000.00
454.25 Park Maintenance & Repair Supplies	\$	1,015.14	\$	4,177.14	\$	1,656.66	\$	14,000.00
454.26 Park Equipment	\$	-	\$	155.00	\$	-	\$	25,000.00
454.36 Park Electricity	\$	206.80	\$	473.68	\$	273.88	\$	310.00
454.44 Portable Toilet Rental	\$	2,400.00	\$	2,480.00	\$	2,520.00	\$	2,772.00
454.45 Contracted Lawn Mowing Services	\$	-	\$	-	\$	11,780.00	\$	-
456.45 Schlow Library Dues	\$	57,892.00	\$	55,480.00	\$	52,084.00	\$	50,120.00
456.54 Centre County Library Contribution	\$	3,500.00	\$	3,500.00	\$	3,500.00	\$	4,500.00
459.20 Community Event Supplies	\$	1,071.60	\$	450.00	\$	-	\$	3,000.00
TOTAL CULTURE-RECREATION	\$	66,085.54	\$	66,715.82	\$	72,314.54	\$	104,702.00

460-469 COMMUNITY DEVELOPMENT

461.45 Spring Creek Watershed Dues	\$	-	\$	267.00	\$	279.00	\$	279.00
465.45 C-NET Annual Dues	\$	15,136.00	\$	15,737.00	\$	16,253.50	\$	16,683.25
TOTAL COMMUNITY DEVELOPMENT	\$	15,136.00	\$	16,004.00	\$	16,532.50	\$	16,962.25

481-484 EMPLOYER PAID BENEFITS								
481.10 Social Security (FICA)	\$	18,164.43	\$	17,801.95	\$	11,181.65	\$	16,414.18
481.20 Medicare	\$	4,248.13	\$	4,163.36	\$	2,615.06	\$	3,838.80
481.30 Unemployment Compensation	\$	540.08	\$	472.21	\$	607.19	\$	600.00
483.30 Non-Uniform Pension Contributions	\$	41,282.00	\$	44,811.42	\$	42,206.83	\$	35,752.43
484.00 Workers' Compensation Insurance	\$	10,232.00	\$	7,416.00	\$	3,820.00	\$	4,500.00
TOTAL EMPLOYER PAID BENEFITS	\$	74,466.64	\$	74,664.94	\$	60,430.73	\$	61,105.41

486 INSURANCE, CASUALTY, AND SURETY								
486.00 Liability Insurances	\$	8,382.40	\$	14,701.40	\$	13,580.70	\$	17,991.20
TOTAL INSURANCE, CASUALTY, AND SURETY	\$	8,382.40	\$	14,701.40	\$	13,580.70	\$	17,991.20

487 HEALTH & OTHER GROUP INSURANCE BENEFITS								
487.00 Health Insurance	\$	42,541.55	\$	43,790.50	\$	29,813.10	\$	41,949.12
487.190 Dental/Vision Insurance	\$	2,231.00	\$	2,038.57	\$	1,426.55	\$	1,893.96
487.191 Life Insurance	\$	1,167.04	\$	1,250.40	\$	1,229.56	\$	1,120.36
487.192 Short-Term Disability Insurance	\$	833.28	\$	892.80	\$	877.92	\$	799.96
487.193 HRA Reimbursement	\$	1,200.00	\$	1,592.00	\$	1,200.00	\$	1,200.00
TOTAL HEALTH & OTHER GROUP INSURANCE BENEFITS	\$	47,972.87	\$	49,564.27	\$	34,547.13	\$	46,963.40

489 ALL OTHER UNCLASSIFIED OPERATING EXPENDITURES								
489.00 Unencumbered Funds	\$	2,394.84	\$	848.02	\$	2,620.61	\$	10,934.73
TOTAL ALL OTHER UNCLASSIFIED OPERATING EXPENDITURES	\$	2,394.84	\$	848.02	\$	2,620.61	\$	10,934.73

492 INTERFUND OPERATING TRANSFERS								
492.18 Transfer to Park & Recreation Fund	\$	-	\$	47,000.00	\$	37,000.00	\$	16,000.00
492.30 Transfer to Capital Reserve Fund	\$	-	\$	70,000.00	\$	30,000.00	\$	115,000.00
TOTAL INTERFUND OPERATING TRANSFERS	\$	-	\$	117,000.00	\$	67,000.00	\$	131,000.00

TOTAL EXPENDITURES	\$	909,809.32	\$	873,662.79	\$	855,409.51	\$	1,233,966.91
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NET INCOME	\$	110,425.02	\$	396,726.82	\$	425,643.56	\$	0.00
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279. UNRESERVED FUND BALANCE	\$	890,183.30
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TOTAL AMOUNT OF FUNDS	\$	890,183.30
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01 GENERAL FUND DETAILED EXPENDITURES

400-409 GENERAL GOVERNMENT

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
400.05 Supervisor's Wages	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 13,340.00

Per the 2nd Class Township Code, Supervisors may receive as compensation an amount established by ordinance which is established based on population. Since Halfmoon Township's population is not more than 4,999, the maximum annual compensation is \$1,875.00. Per Ordinance 1999-3, each Supervisor of Halfmoon Township elected or appointed to office on or after November 2, 1999, shall receive compensation in the amount of \$1,800 per annum, paid in four quarterly payments. This line item also includes the \$50.00 attendance reimbursement for the Spring & Fall CCATO Conferences for each Supervisor. The line item also includes an additional \$3,840.00 in the event Mr. Beck is appointed as a working Supervisor for 8 weeks at 32 hours worked per week.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
400.33 Supervisor's Mileage Reimbursement	\$ -	\$ -	\$ -	\$ 750.00

The Board of Supervisors may establish a mileage allowance, under the Uniform Mileage Fee Law, to be paid to officers and employees for the use of a personal vehicle when required and actually used for authorized township business. The line item is budgeted to an average 150 miles per Supervisor based on current figures.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
400.42 Supervisor's Subscriptions & Dues	\$ 4,353.10	\$ 2,218.44	\$ 2,223.44	\$ 1,500.00

This line item includes the following annual subscriptions and dues:

- 1.PSATS (\$1,270)
- 2.CCATO (\$100)
- 3.Sam's Club (\$45)

The additional \$185.00 is for contingencies or additional subscriptions or dues. This accounts for an increase to PSATS, that has been undetermined as of this budget.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
400.46 Supervisor's Professional Development	\$ 240.00	\$ 209.00	\$ 250.00	\$ 1,500.00

This item includes the costs associated with attending the PA State Association-Twp Supervisors (PSATS) Annual Education Conference & Exhibit Show. The registration fee is \$175.00 per person. The estimate for the hotel room is based on current fees which are estimated at \$725.00 for a three-night stay. The additional \$600 is for contingencies or additional fees.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
401.10 Manager's Salary	\$ 79,481.23	\$ 77,499.96	\$ 20,232.18	\$ -

Per the 2nd Class Township Code, the Board of Supervisors may by ordinance at any time create the office of Township Manager and may in like manner abolish the office. The powers and duties of the Township Manager shall be established by ordinance. In 2023, the board has decided to abolish the position and begin research in the current township's needs.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
401.11 Administrative Staff Addition	\$ -	\$ -	\$ -	\$ 16,640.00

In 2023, the board has the potential to hire a position in lieu of the abolished Township Manager position to appease the needs of the township. This line accounts for 832 hours at an hourly rate of \$20.00.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
401.33 Manager's Mileage Reimbursement	\$ 183.59	\$ -	\$ -	\$ -

The Board of Supervisors may establish a mileage allowance, under the Uniform Mileage Fee Law, to be paid to officers and employees for the use of a personal vehicle when required and actually used for authorized township business. This line item will not be included in the 2023 budget as the position will no longer exist.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
401.42 Manager's Subscriptions & Dues	\$ 165.00	\$ 165.00	\$ 165.00	\$ -

This line item will not be included in the 2023 budget as the position will no longer exist.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
401.46 Manager's Professional Development	\$ 2,040.00	\$ 345.00	\$ -	\$ -

This line item will not be included in the 2023 budget as the position will no longer exist.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
402.12 Treasurer's Salary	\$ 27,765.96	\$ 34,859.96	\$ 38,178.00	\$ 48,921.60

Per the 2nd Class Township Code, the Board of Supervisors shall appoint a Township Treasurer to serve at the pleasure of the Board of Supervisors. A Treasurer's duties are specified but not limited to section 704 of the 2nd Class Township Code. In 2023, the Township Treasurer will be compensated \$23.52 per hour and will be budgeted to work 2080 hours in the year.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
402.18 Treasurer's Overtime	\$ -	\$ -	\$ 2,315.90	\$ 3,386.88

The position of Township Treasurer is a nonexempt position, which means the position is entitled under the FLSA to time and one-half their "regular rate" of pay for each hour they actually work over the applicable FLSA overtime threshold in the applicable FLSA work period. The average amount of overtime hours for the Treasurer is 8 hours a month, therefore in 2023 the amount budgeted is \$35.28 per 96 overtime hours.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
402.31 Professional Auditing Services	\$ 8,284.64	\$ 6,695.36	\$ 7,000.00	\$ 6,700.00

Per the 2nd Class Township Code, in lieu of the Elected Auditors the Board of Supervisors may contract with a Certified Public Accountant (CPA) to complete the fiscal year audit. In 2023, the township will contract with BBD, LLP for auditing services for a three-year contract.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
402.33 Treasurer's Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -

The Board of Supervisors may establish a mileage allowance, under the Uniform Mileage Fee Law, to be paid to officers and employees for the use of a personal vehicle when required and actually used for authorized township business. To save township funds, the Treasurer has made the decision to not claim mileage reimbursement.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
402.42 Treasurer's Subscriptions & Dues	\$ -	\$ -	\$ -	\$ 215.00

This line item includes the Treasurer's annual subscription to HR Specialist: Employment Law.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
402.46 Treasurer's Professional Development	\$ -	\$ 580.00	\$ -	\$ 1,000.00

This line item includes various conferences, and training seminars that are essential to keep staff abreast of local government changes. This includes online webinars and virtual classroom trainings ranging from \$30.00 from \$155.00 from PATH, PSATS or other organizations associated with municipal training.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
403.20 Tax Collection Supplies	\$ 2,000.32	\$ 1,871.22	\$ 741.22	\$ 3,000.00

This line item includes the annual subscription and dues for the RBA accounting system for real estate tax collection. This line item also includes postage and check expenses. The 2023 line item accounts for the purchase of postage for the first time since 2021, and an approximate 12% increase to RBA services.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
403.33 Tax Collection Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -

The Board of Supervisors may establish a mileage allowance, under the Uniform Mileage Fee Law, to be paid to officers and employees for the use of a personal vehicle when required and actually used for authorized township business. To save township funds, the Tax Collector has made the decision to not claim mileage reimbursement.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
403.46 Tax Collection Professional Development	\$ -	\$ -	\$ 75.00	\$ -

Act 48-2015 requires all qualified Tax Collectors to obtain two hours of mandatory continuing education during their four-year term of office. This was accomplished in 2022, this will not need to be budgeted again until 2026.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
404.31 Solicitor Fees	\$ 15,166.76	\$ 15,246.00	\$ 45,190.00	\$ 60,000.00

The 2nd Class Township Code states, the Board of Supervisors may appoint and determine the compensation of a Township Solicitor. The Township Solicitor shall be licensed to practice law in this Commonwealth and may be one person or a law firm, partnership, association, or professional corporation. The Township Solicitor serves at the pleasure of the Board of Supervisors. In 2022, the township utilized the services of Salzmman Hughes. In 2023, Salzmman Hughes will increase their fees 3% per the original agreement. In 2022, the board averaged 22 hours a month, therefore the 2023 line item accounts for 12 months of 22 hours each month as well as a contingency for possible litigation issues, that may arise.

This line item would also include Special Council and the Zoning Hearing Board Solicitor. The firms are as follows:

1. Salzmman Hughes (\$170.00/hr.)
2. McQuaide Blasko (\$150.00/hr.)
3. Babst Calland (\$175.00/hr.)

Salzmman Hughes is the primary solicitor for the township. McQuaide Blasko is used if a conflict of interest should arise. Babst Calland is the Zoning Hearing Board Solicitor, in the event the services are required.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
404.34 Legal Advertising	\$ 2,209.62	\$ 2,204.98	\$ 2,198.18	\$ 5,000.00

This line item includes all costs associated with required legal advertising. The 2nd Class Township Code states, when notice is required to be published by a township in one or more newspapers, unless otherwise specified, publication shall be made in the legal notice section in a newspaper of general circulation in the township. In 2023 the newspaper in general circulation in the township is the Centre Daily Times. Based on projected legal advertisements and a raise in costs of legal advertising, staff projects expenses to arrive around an estimated \$5,000. The estimate is based on potential job ads, public hearing advertisements, and standard business legal ads.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
404.35 Staff Bonding	\$ 3,359.00	\$ 3,927.00	\$ 3,543.00	\$ 2,959.00

An individual shall give bond with a surety company in an amount established by the Board of Supervisors for the faithful performance of the duties of the office. The amount of the bond shall equal the highest amount of township funds estimated by the Board of Supervisors to be available to the township employee at any time during the current year. The following bonds are required:

Township Treasurer- (\$2,519.00)

Township Secretary- (\$123.00)

Township Tax Collector- (\$0) The bond is paid during re-election, which was in 2021, this will not need paid again until 2025.

The 2023 line item accounts for a 12% increase.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
404.49 Codification	\$ 4,993.00	\$ 1,195.00	\$ 8,839.00	\$ 2,000.00

This line item includes the fees for the annual eCode maintenance as well as any codification of new or revised ordinances. The board has decided to hold off codifying any potential new ordinances until 2024 in an effort to save costs. Therefore the only fee included in this line item for 2023 is:

1. Annual eCode maintenance: (\$1,195)

This line item includes a contingency for inflation.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
405.12 Secretary's Salary	\$ 49,503.93	\$ 50,279.17	\$ 51,230.40	\$ 55,848.00

Per the 2nd Class Township Code, the Board of Supervisors shall appoint a Township Secretary to serve at the pleasure of the Board of Supervisors. A secretary's duties are specified but not limited to Section 802 of the 2nd Class Township Code. In 2023, the Township Secretary will be compensated \$26.85 per hour and will be budgeted to work 2080 hours in the years.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
405.18 Secretary's Overtime	\$ -	\$ -	\$ 2,568.05	\$ 3,866.40

The position of Township Secretary is a nonexempt position, which means the position is entitled under the FLSA to time and one-half their "regular rate" of pay for each hour they actually work over the applicable FLSA overtime threshold in the applicable FLSA work period. The average amount of overtime hours for the secretary is 8 hours a month, therefore in 2023 the amount budgeted is \$40.28 per 96 overtime hours.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
405.33 Secretary's Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -

The Board of Supervisors may establish a mileage allowance, under the Uniform Mileage Fee Law, to be paid to officers and employees for the use of a personal vehicle when required and actually used for authorized township business. To save township funds, the secretary has made the decision to not claim mileage reimbursement.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
405.42 Secretary's Subscriptions & Dues	\$ 320.00	\$ 325.00	\$ 325.00	\$ 200.00

This line item includes the following annual subscriptions and dues:

1.IIMC (\$175)

2.PAMA (\$0) This subscription was paid in October 2022 for the remainder of 2022 and all of 2023.

The additional \$25.00 if for contingencies or additional subscriptions or dues.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
405.46 Secretary's Professional Development	\$ -	\$ 100.00	\$ 460.56	\$ 1,000.00

This line item includes various conferences, and training seminars that are essential to keep staff abreast of local government changes. This includes online webinars and virtual classroom trainings ranging from \$30.00 from \$155.00 from PATH, PSATS or other organizations associated with municipal training. This line item also includes a registration fee for the 2023 Pennsylvania Association of Municipal Administrators (PAMA) Conference.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
406.21 Administrative Office Supplies	\$ 1,205.82	\$ 2,569.03	\$ 3,500.00	\$ 4,000.00

This account includes pens, paper, envelopes, files, calendars, desk supplies, and other miscellaneous items.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
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406.23 Postage Machine & Postage	\$	1,171.39	\$	1,041.31	\$	897.33	\$	1,510.00
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The Township contracts with Pitney Bowes for its postage machine rental and postage expenses. The contracted rate is \$62.82 per quarter. The rental lease expires in 2026. Historically, the township utilizes between \$750 and \$1,000 in postage. The 2023 line accounts for the following:

1. Postage (\$1,000.00)
2. Machine Rental (\$250)
3. Ink Cartridges (\$260)

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
406.28 Copier Lease & Copies	\$ 2,356.80	\$ 3,125.11	\$ 2,795.19	\$ 2,762.11

The Township contracts with Topp Business Solutions for its copier and copying expenses. The contracted rate for the copier is \$209.08 per month. The copies are billed \$0.007 per black/white and \$0.0425 per color copy. The rental lease expires in July 2023. Historically, the township utilizes 5,400 black/white copies and 530 color copies. In August 2023, the board will begin a new five-year lease at the price of \$199.71 per month. The same copy rates will apply.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
406.45 Centre Region COG Dues	\$ 80,647.00	\$ 93,629.00	\$ 111,616.00	\$ 102,995.00

This line item is for the total cost of the dues for the Centre Region COG, the breakdown is:

1. Administration (\$26,425.00)
2. CCMPO (\$5,762.00)
3. COG Building Capital (\$1,012.00)
4. EMC (\$6,315.00)
5. Local Planning Services (\$51,412.00)
6. Regional Planning Services (\$12,069.00)

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
407.20 Computer Hardware Repairs/Maintenance	\$ 12,431.91	\$ 138.41	\$ -	\$ 4,000.00

This account reflects the cost of replacing aged computers, laptops, and tablets. Hardware is currently not on a replacement schedule, this issue needs addressed in 2023. The 2023 line item includes funding for an Video and Audio Conferencing System for the capability of broadcasting Planning Commission meetings, Open Space meetings, and any other meeting broadcast needs of the township at a quoted \$765.00. This line item also includes the purchase of a new laptop and also accounts for inflation in the cost of the system.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
407.42 Annual Software Subscriptions	\$ 7,336.67	\$ 6,050.73	\$ 6,392.00	\$ 7,150.00

The budgeted annual license/maintenance contract costs are as follows:

1. Dropbox Business: (\$2,592.00)
2. Microsoft 365 (\$1,800.00)
3. Zoom (\$100.00)
4. Phantom Foxit (\$500.00)
5. QuickBooks (\$1,000.00)
6. SSL Certificate for Website (\$200.00)
7. Website Backup/Hosting (\$200.00)

The 2023 line item accounts for a 12% increase to the 2022 total for the contingency of increased subscription fees.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
407.45 Contracted IT Services	\$ 3,527.12	\$ 1,855.45	\$ 4,386.82	\$ 6,000.00

The Township contracts with the State College Borough for its IT services. The current hourly rate is \$88.56 per hour. Historically, the township utilizes the service on an average of eight hours a quarter (32 hours per year). The 2023 line item accounts for an approximate 7% increase to the hourly rate, to an hourly rate \$95.00. As of this budget the State College Borough has not provided any billing for 2022, so there is not clear recent data to utilize for the formula. Therefore, historical data was used for the 2023 line item.

This line item also includes \$2,960.00 for contingency of a major malfunction or additional equipment maintenance or services.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
408.31 Engineering Services	\$ 7,394.50	\$ 3,436.00	\$ 6,649.50	\$ 13,200.00

The Township utilizes two engineering firms to serve the township's needs. The two firms are:

- 1.Franson Engineering (\$80.00/hr.) (\$0.55/mile)
- 2.McCormick Taylor Engineering (\$190.00/hr.)

Franson Engineering is the primary engineering service for the township. McCormick Taylor is used as the traffic engineer or if a conflict of interest should arise.

The Township utilized the engineer an estimated 9 hours per month. In 2023, the line item was calculated at 9 hours per month at the hourly rate of \$80.00. The line item also includes an estimated 2 hours per month at the hourly rate of the traffic engineer. The combination should account for added services from Franson Engineering or for additional traffic study services from McCormick Taylor.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
409.20 Building Maintenance Supplies	\$ 483.95	\$ 428.82	\$ 453.10	\$ 2,000.00

This item includes the cost of operating supplies that are not included in the agreement with the cleaning services vendor that are needed in the Township building. This line item also accounts for items such as: light bulbs and ballasts, chair mats, various filters, first aid supplies, signs, masks for visitors, and other materials.

Historically, the line item only accounted for the annual fire extinguisher maintenance services. The increase to the line item for 2023 accounts for replacing depleted first aid supplies.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
409.32 Communications	\$ 6,987.24	\$ 8,543.69	\$ 6,775.68	\$ 5,750.00

This line item includes the following expenses:

- 1.Telephone Services for both locations (\$1,750)
- 2.Internet Services for both locations (\$4,000)

This line item will off-set any increase due to the elimination of one facility.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
409.36 Public Utilities	\$ 9,572.63	\$ 7,492.24	\$ 9,942.44	\$ 9,400.00

This line item includes the following utilities:

- 1.Electricity for both locations (\$4,500)
- 2.Propane Gas for Maintenance Building (\$4,500)
- 3.Water for both locations (\$400)

This line item will off-set any increase due to the elimination of one facility.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
409.37 Building Maintenance & Repair Services	\$ 14,419.82	\$ 4,208.79	\$ 8,548.25	\$ 10,000.00

This line item includes the following:

1. Cleaning Services for Municipal Building (\$5,460)
2. Pest Control Services Municipal Building/Park (\$600)
3. HVAC/Heat Pump Preventative Maintenance (\$710)
4. Septic Pumping Services (\$0) Not required in 2023

There is an additional \$3,230.00 included in the 2023 line item, for contingency expenses. This line item would include any and all maintenance repairs that may arise over the course of a year.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
409.38 Office Space Rental	\$ 9,924.96	\$ 10,173.00	\$ 7,820.88	\$ -

The line item accounts for the monthly rent of the office space located at 1948 Halfmoon Valley Road. In 2023, this line item has been removed due to the administration office move to 100 Municipal Lane.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
409.49 Municipal Building Renovation Project	\$ -	\$ -	\$ 30,574.62	\$ -

This line item accounts for the 2022 Municipal Building Renovation Project.

TOTAL GENERAL GOVERNMENT				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ 366,525.96	\$ 349,412.67	\$ 394,886.74	\$ 396,593.99

410-419 PUBLIC SAFETY				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
411.26 Fire Protection Equipment Contribution	\$ -	\$ -	\$ -	\$ 30,000.00

This line item accounts for additional equipment not included within the current contracts of fire protection services. In 2023, this line item moved to the General Fund.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
411.35 Fire Protection Workers' Compensation	\$ 6,590.94	\$ 6,554.91	\$ -	\$ 7,476.20

This line item includes the Township's current contribution of 34% of the annual worker's compensation insurance premium. This expense is paid to the Port Matilda Borough. This line item also includes the Township's current contribution to Warriors Mark Township for Warriors Mark-Franklin Volunteer Fire Company's annual worker's compensation insurance premium. The formula for Warriors Mark Township is based on a per capita rate. This line item was moved to the General Fund in 2023.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
411.45 Contracted Fire Protection Services	\$ 79,383.53	\$ -	\$ -	\$ 77,317.32

This line item accounts for fire protection services from Port Matilda Fire Company and Warriors Mark-Franklin Volunteer Fire Company. In 2021, the Board implemented a 1.7 Mil Fire Protection Tax which eliminated this expense from the General Fund. The current contracts are based on millage and are as follows:

Port Matilda Fire Company (.595 Mills)
Warriors Mark-Franklin Volunteer Fire Company (.255 Mills)

The remaining .85 Mills is collected for additional equipment requests or loans that can be made to either fire company upon request. Currently, the only loan obligation is on behalf of the Port Matilda Fire Company in the amount of \$7,194.16.

In 2023, this line item moved to the General Fund.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
411.54 Foreign Fire Insurance Premium Tax Allocation	\$ 18,165.41	\$ 16,341.67	\$ 20,508.41	\$ 20,508.41

The State provides funding assistance for the Townships designated Foreign Fire Company annually. In accordance with DCED regulations, this funding is required to be transferred to the appropriate Fire Association within 60 days of receipt. This line item represents the payments to the Port Matilda Volunteer Firefighters Relief Association and Warriors Mark-Franklin Volunteer Fire Company Relief Association.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
412.35 EMS Workers' Compensation	\$ 280.50	\$ 232.90	\$ 218.28	\$ 250.00

This line item includes the Township's current contribution of 34% of the annual worker's compensation insurance premium. This expense is paid to the Port Matilda Borough. This number accounts for an approximate 12% increase.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
412.54 EMS Contribution	\$ 12,525.00	\$ 12,525.00	\$ 12,525.00	\$ 14,000.00

The Township contributes to Port Matilda Emergency Medical Services. Currently, there is not a contract between both parties, therefore, this amount is a flat appropriation established by the board each year.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
414.31 Planning Commission Recording Secretary	\$ 500.00	\$ 150.00	\$ 450.00	\$ 600.00

This line item accounts for the Planning Commission meeting minute recording secretary. The fee is \$50 per completed meeting minute transcriptions. The Planning Commission currently meets once a month.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
414.45 Contracted Zoning Officer Services	\$ 7,601.55	\$ 5,088.84	\$ 6,180.35	\$ 13,860.00

This line item includes the expenses for the contracted services for a Zoning Officer from Patton Township. Currently, the Township averages 9 hours and 60 miles per month of use. The total figure accounts for an increase to the hourly rate or mileage rate, as well as an increase to hours for the 2023 Ordinance Review Project.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
414.46 Planning Commission Professional Development	\$ -	\$ 50.00	\$ -	\$ 1,000.00

This line item includes funding for potential professional development opportunities for the Planning Commission.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
419.45 Contracted PA One Call Services	\$ 95.39	\$ 82.48	\$ 38.00	\$ 100.00

This line item includes the PA One Call (Call Before You Dig) Services. The Township averages a cost of \$6 per month in fees, this line item accounts for a potential increase in fees. Typically, most of the year's expenses are covered by a credit the Township receives annually.

TOTAL PUBLIC SAFETY				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ 125,142.32	\$ 41,025.80	\$ 39,920.04	\$ 165,111.93

426-429 SANITATION						
	2020 Actuals		2021 Actuals		2022 Projected	2023 Budget
427.31 Monthly Trash Collection Services	\$	1,233.00	\$	1,303.98	\$ 1,343.44	\$ 1,460.00
This line item includes the weekly trash services. The current monthly price is \$117.91/month. This accounts for a possible 3% increase as indicated by Fred Carson Disposal Service.						
	2020 Actuals		2021 Actuals		2022 Projected	2023 Budget
427.44 Annual Riff-Raff Event	\$	4,428.29	\$	4,111.85	\$ 4,156.37	\$ 5,200.00
This line item includes the annual riff-raff event expenses. The 2023 figure accounts for a 11% increase based on the increase of the monthly trash service.						
TOTAL SANITATION						
	2020 Actuals		2021 Actuals		2022 Projected	2023 Budget
	\$	5,661.29	\$	5,415.83	\$ 5,499.81	\$ 6,660.00
430-439 PUBLIC WORKS						
	2020 Actuals		2021 Actuals		2022 Projected	2023 Budget
430.10 Roadmaster Salary	\$	65,120.33	\$	64,508.99	\$ 11,040.48	\$ -
Per the 2nd Class Township Code, the Board of Supervisors may employee one or more Roadmasters. A Roadmaster’s duties are specified but not limited to Section 2302 of the 2nd Class Township Code. In 2022, the township did not have a Roadmaster for most of the year. The board has decided to not appoint a Roadmaster for 2023.						
	2020 Actuals		2021 Actuals		2022 Projected	2023 Budget
430.12 Public Works Department Salaries	\$	44,201.08	\$	41,852.80	\$ 49,670.00	\$ 89,440.00
The Public Works Department provides services to the township citizenry through interaction with road, building and park maintenance and repairs. This includes but is not limited to road construction project planning, fleet maintenance and other vital needs of the township.						
In 2023, this line item includes the following:						
1. Full-Time Public Works Lead Wage (\$45,760.00) (\$22.00/hr.)						
2. Full-Time Public Works Laborer Wage (\$43,680.00) (\$21.00/hr.)						
Both positions are budgeted for 2080 hours.						
	2020 Actuals		2021 Actuals		2022 Projected	2023 Budget
430.15 Public Works Laborer Part-Time/Seasonal Wages	\$	16,998.17	\$	9,023.56	\$ 14,056.75	\$ 36,610.00
Part-Time and Seasonal workers are hired to help with general road maintenance, mowing, plowing and other various public works jobs. In 2023, this line item includes the following:						
1. Part-Time/Seasonal Public Works Lead Wages (\$16,000.00)						
2. Part-Time/Seasonal Public Works Laborer Wages (\$14,850.00)						
3. Part-Time/Seasonal Public Works Mower (\$5,760.00)						
	2020 Actuals		2021 Actuals		2022 Projected	2023 Budget
430.18 Public Works Department Overtime	\$	903.84	\$	103.74	\$ 770.94	\$ 6,192.00
Overtime is necessary during paving operations and winter snow maintenance operations. Overtime can be used for emergency call-outs, such as flooding, sign replacement, or hazardous conditions. Given the amount of in-house road projects scheduled, this line item in 2023 accounts for 96 hours of overtime per each full-time employee.						
	2020 Actuals		2021 Actuals		2022 Projected	2023 Budget
430.21 Public Works Office Supplies	\$	-	\$	-	\$ -	\$ 500.00
This section includes purchases of office supplies such as paper, pens, files, calendars, desk supplies, and other miscellaneous items by the Public Works Department.						
	2020 Actuals		2021 Actuals		2022 Projected	2023 Budget
430.24 Public Works General Operating Supplies	\$	482.78	\$	-	\$ 97.73	\$ 5,000.00
This account is used for consumables by the Public Works Department. This account covers miscellaneous items that cannot be assigned to other general ledger accounts, such as paint, grit for sandblasting, brushes, welding supplies, degreasers, soaps, waxes, and welding supplies, spray products, etc.						
	2020 Actuals		2021 Actuals		2022 Projected	2023 Budget
430.26 Small Tools & Equipment	\$	45.72	\$	-	\$ 249.31	\$ 3,500.00

The purchase of small tools such as leaf blowers, weed eaters, hand saws, drills, shovels, rakes, sledgehammers, brooms, welding, and shop tools will be made from this account. These purchases will total less than \$2,500 each. In 2023, this line item includes the following:

1. Magnetic Locator (\$600.00)
2. DEWALT 6-Tool Combo Kit (\$549.00)
3. DEWALT Brushless Cordless Grinder with Battery (\$299.00)
4. 1/2 - Impact Wrench (\$349.00)
5. 3/8 Impact Wrench (\$199.00)
6. (2) Asphalt Lutes (\$240.00)

The remaining funding accounts for possible inflation or other small tool needs that may arise over the course of 2023.

	2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
430.28 Fuel for Equipment	\$	4,018.99	\$	6,217.85	\$	9,241.80	\$ 16,000.00

Public Works vehicles and equipment will consume approximately 450 gallons of gas, and 2,400 gallons of diesel. As of September 26, 2022, the average cost per gallon for fuel is \$3.804 for gasoline and \$5.021 for diesel. This account can fluctuate year to year for the same reason as gas costs fluctuate. A small contingency has been added to account for the uncertainty of fuel contract prices.

	2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
430.29 Clothing/Personal Protective Equipment	\$	1,004.14	\$	660.24	\$	1,226.69	\$ 3,500.00

This account is for the purchase of safety gear, including face masks and the replacement of high visibility vests, gloves, rain gear, safety glasses, chaps, hard hats, hearing protection, and winter overalls. This line item also includes the Public Works Department clothing allowance of \$500.00 per full-time employee and \$300 per part-time/seasonal employee. The allowance allows for the purchase of one pair of boots and the purchase of Hi Visibility shirts/jackets as well as pants. All other clothing/personal protective equipment is purchased and owned by Halfmoon Township. In 2023, this line item includes:

1. Uniform Allowance for 4 employees (\$1,600.00)
2. Miscellaneous Safety Equipment Purchases (\$1,900.00)

	2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
430.42 Subscriptions & Dues	\$	-	\$	-	\$	500.00	\$ 500.00

Expenses involved with the mandatory drug and alcohol testing come from this account. In 2023, the Public Works Department is not requesting any additional subscriptions or dues, other than the mandatory drug and alcohol testing provided by the PSATS CDL Program.

	2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
430.46 Professional Development	\$	123.75	\$	1,333.21	\$	369.73	\$ 2,000.00

This account provides funding for the Public Works Department for training to stay abreast of technical aspects of road maintenance. Training for posting signs, herbicide application, heavy equipment and automotive repairs, etc. In 2023, this line item includes the following:

1. PSATS Annual Conference (\$350.00)
2. Certified Playground Safety Inspector Course & Exam (\$720.00)
3. Pennsylvania Pesticide Applicator Continuing Education (\$200.00)

The remaining funding accounts for possible inflation or other training opportunities that may arise over the course of 2023.

	2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
432.45 Contracted Snow Removal	\$	-	\$	-	\$	7,650.00	\$ -

In 2022, due to a staff shortage, the township contracted for winter maintenance on township owned roads.

	2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
433.24 Street Signs & Supplies	\$	-	\$	273.95	\$	409.19	\$ 5,000.00

This account is for materials to repair or replace street signs and posts. Traffic control devices such as barricades, cones, flashing work zone signs, and flags are also purchased from this account. In 2023, in conjunction with the Liquid Fuels Fund, \$5,000.00 is requested toward upgrading and changing all Township signs to a 100% legal status. It is estimated that over 100 signs are in need of some type of change to meet today's legal standards.

	2020 Actuals		2021 Actuals		2022 Projected		2023 Budget
434.36 Street Lighting	\$	1,030.05	\$	1,095.74	\$	981.01	\$ 1,200.00

Currently, the township has 11 LED streetlights located in the Stormstown Village. The cost of the streetlights averages \$89 a month. The line item includes an approximate 12% increase.

	2020 Actuals		2021 Actuals		2022 Projected		2023 Budget	
436.25 Stormwater Maintenance & Repairs	\$	-	\$	-	\$	34,590.68	\$	-

Accounts for materials to rebuild inlets and repair pipes are not associated with a particular capital road project. This account is used for consumables by the Public Works Department, including concrete, topsoil, seed, matting. In 2023, this line item will be merged into line item 438.25, as most projects require both road and stormwater maintenance in conjunction with one another.

	2020 Actuals		2021 Actuals		2022 Projected		2023 Budget	
437.25 Equipment Maintenance & Repairs	\$	8,150.25	\$	2,483.75	\$	7,722.52	\$	16,500.00

This account is used to purchase parts for all vehicles and equipment repairs or maintenance. While most work is done by staff, outside service are sometimes needed to accomplish certain tasks, those expenses are also included in this line item. In 2023, this line item includes:

1. (2) Steering Tires for the 2002 Sterling (\$1,000)
2. Miscellaneous equipment maintenance and repairs (\$15,500.00)

Although the line item accounts for a majority of miscellaneous repairs and maintenance, this line item is rarely going to contain specifics, but must stay moderately funded due to the advancing age of the equipment. The equipment, minus the newly purchased Western Star has an minimum age of 14 years and will require more maintenance and repairs than newer equipment.

	2020 Actuals		2021 Actuals		2022 Projected		2023 Budget	
438.25 Road Maintenance & Repairs	\$	4,227.26	\$	10,756.21	\$	9,500.00	\$	30,000.00

This line item is used to purchase supplies and materials for the roadway areas that may not qualify for liquid fuels reimbursement. This account is for general road supplies and materials such as seed, topsoil, weed spraying applications, other various supplies commonly used by municipalities. In 2023, this line item includes:

1. Rental of Crack Sealer (\$2,500.00)
2. 2RC for Various Township Berms or Davison Road (\$6,400.00)
3. Asphalt for Various Township Roads (\$3,000.00)
4. Oil for Various Township Berms (\$2,000.00)
5. Pipe for Various Township Projects (\$3,000.00)
6. Inlet Box Supplies (\$3,600.00)
7. #4 Stone for Various Township Stormwater Needs (\$3,600.00)
8. RoadBotics Subscription (\$2,750.00)

The remaining funding accounts for possible inflation or contingency items that may arise over the course of 2023.

	2020 Actuals		2021 Actuals		2022 Projected		2023 Budget	
439.45 Contracted Road Maintenance & Repairs	\$	51,735.00	\$	-	\$	-	\$	60,000.00

This line item is for any road or street project that requires a contracted service to complete. In 2023, this line item includes matching funds in the event the Township is awarded the Centre County Liquid Fuels Grant. Please note, if the grant is not awarded to the township these funds will not be utilized.

TOTAL PUBLIC WORKS								
	2020 Actuals		2021 Actuals		2022 Projected		2023 Budget	
	\$	198,041.36	\$	138,310.04	\$	148,076.83	\$	275,942.00
450-459 CULTURE-RECREATION								
	2020 Actuals		2021 Actuals		2022 Projected		2023 Budget	
454.24 Park Operating Supplies	\$	-	\$	-	\$	500.00	\$	5,000.00

This account is used to record miscellaneous operating expenditures. In 2023, this line item includes the following:

1. Delta 96 Gallon Rectangular Liquid Transfer Tank (\$440.00)
2. Fuel Hand Pumps for Gasoline (\$240.00)
3. (4) Outdoor Steel Trash Can With Dome Lid @ \$900/Each (\$3,600.00)

The requests for the transfer tank and hand pump for gasoline stem from another current safety concern. The current procedures for obtaining gasoline is filling anywhere between 10 and 15 gas cans at a convenience store and placing the cans in the bed of one of the trucks. This occurs bi-weekly to weekly depending upon the time of year. Most if not all of the cans are currently leaking which if sparked could cause a major issue. The purchase of the transfer tank and handpump would allow for the Public Works Department to obtain gasoline fewer times a month as well as perform the task safer than currently being done.

The request for the new trash cans are to potentially stop an issue of overuse of the one trash can currently located at Autumn Meadow Park. The trash can currently there is not sufficient for the entire park as well as the lack of lid causes for rain water to fill the bags and create an sanitation issue.

The remaining funding accounts for possible inflation or contingency items that may arise over the course of 2023.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
454.25 Park Maintenance & Repair Supplies	\$ 1,015.14	\$ 4,177.14	\$ 1,656.66	\$ 14,000.00

This line item is used to purchase supplies and materials for the upkeep of the Township owned parks. This account is for general park supplies and materials such as seed, topsoil, weed spraying applications, mulch for trees and landscape beds, other various supplies commonly used by municipalities. In 2023, this line item includes the following:

1. Weed Spraying Applicator and Supplies (\$825.00)
2. Municipal Lane Bleacher Repairs (\$700.00)
3. Possible Mulch/Wood Carpet Purchase (\$1,850.00)
4. Delayed Tennis Court Repair Project (\$9,500.00)

The remaining funding accounts for possible inflation or contingency events that may arise over the course of 2023.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
454.26 Park Equipment	\$ -	\$ 155.00	\$ -	\$ 25,000.00

This account is used for the purchase of new park equipment or park equipment replacement. This account also includes the purchases of new lawn mowers as well as any other equipment purchase not related to playground equipment. In 2023, this line item includes the following:

1. ZT7000 Zero-Turn Mower (\$15,790.00)
2. BWISE Equipment Trailer (\$5,831.00)

The need for a lawn mower was established in the fall of 2022, when an engine expired in one of the two available lawn mowers. The cost to rebuild the engine was quoted to be estimated over \$3,000. This prompted staff to begin seeking a new lawn mower, since replacing the current lawn mower's engine would not guarantee another aspect of the mower from failing. The request to purchase a trailer coincides with the incident with the lawn mower, as the engine failed on the travel between 100 Municipal Lane Park and 101 Autumn Circle. This could have potentially been a huge safety issue depending upon where the engine expired.

This line item accounts for the fact these quotes were from 2022 and not for 2023, so an inflation estimate of 16% was also included in the figure.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
454.36 Park Electricity	\$ 206.80	\$ 473.68	\$ 273.88	\$ 310.00

This account includes electricity for Autumn Meadow Park & the baseball field lighting at Municipal Lane Park. The 2023 line item accounts for an approximate 12% increase to the annual cost.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
454.44 Portable Toilet Rental	\$ 2,400.00	\$ 2,480.00	\$ 2,520.00	\$ 2,772.00

This line item includes the rental of two portable toilets, one located at each park. The 2023 line item accounts for a 10% increase in annual cost.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
454.45 Contracted Lawn Mowing Services	\$ -	\$ -	\$ 11,780.00	\$ -

In 2022, due to a staff shortage, the township contracted for lawn mowing services in township owned parks until mid-August.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
456.45 Schlow Library Dues	\$ 57,892.00	\$ 55,480.00	\$ 52,084.00	\$ 50,120.00

This line item is for the annual dues to Schlow Library. Schlow Library utilizes customer information to determine municipal contributions. The library uses a three-year rolling average of usage to determine municipal contributions. The most recent Articles of Agreement were signed in 2015.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
456.54 Centre County Library Contribution	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 4,500.00

The Township contributes an amount to Centre County Library. This amount is a flat appropriation established by the board each year.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
459.20 Community Event Supplies	\$ 1,071.60	\$ 450.00	\$ -	\$ 3,000.00

This line item includes expenses related to township sponsored community events.

TOTAL CULTURE-RECREATION				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ 66,085.54	\$ 66,715.82	\$ 72,314.54	\$ 104,702.00

460-469 COMMUNITY DEVELOPMENT				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget

461.45 Spring Creek Watershed Dues	\$	-	\$	267.00	\$	279.00	\$	279.00
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Since 2007, the Township has been a Spring Creek Watershed Commission member. This line item represents the contribution towards the Spring Creek Watershed Commission. The contribution is based on a per-capita of .10 per resident. The 2020 Census states the population of Halfmoon Township is 2,790.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
465.45 C-NET Annual Dues	\$ 15,136.00	\$ 15,737.00	\$ 16,253.50	\$ 16,683.25

Since 2008, the Township has been a CNET member, the local government channel that has recorded and broadcasted the Board of Supervisors meetings. The Township has utilized C-NET for advertising all board agendas via the bulletin board. Funding for C-NET is based on a formula using broadcast events and bulletin board postings.

TOTAL COMMUNITY DEVELOPMENT				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ 15,136.00	\$ 16,004.00	\$ 16,532.50	\$ 16,962.25

481-484 EMPLOYER PAID BENEFITS				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
481.10 Social Security (FICA)	\$ 18,164.43	\$ 17,801.95	\$ 11,181.65	\$ 16,414.18

This line item accounts for employer contributions toward Social Security at a rate of 6.20% of gross payroll following Federal law.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
481.20 Medicare	\$ 4,248.13	\$ 4,163.36	\$ 2,615.06	\$ 3,838.80

This line item accounts for employer contributions toward Medicare at a rate of 1.45% of gross payroll following Federal law.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
481.30 Unemployment Compensation	\$ 540.08	\$ 472.21	\$ 607.19	\$ 600.00

The Township secures its unemployment compensation insurance needs through the PA State Association-Twp Supervisors (PSATS) Unemployment Compensation Trust. The tax is budgeted at a rate of 1% of gross payroll on the first \$10,000 of each team member's compensation.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
483.30 Non-Uniform Pension Contributions	\$ 41,282.00	\$ 44,811.42	\$ 42,206.83	\$ 35,752.43

This account includes the pension liabilities as defined by the Defined Contribution Plan and the Defined Benefit Plan. The Defined Benefit Plan contributions are deducted to determine the MMO, they are not deducted separately. The Defined Contribution Plan contributions are determined by an employee match of a maximum of 6%.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
484.00 Workers' Compensation Insurance	\$ 10,232.00	\$ 7,416.00	\$ 3,820.00	\$ 4,500.00

This line item represents the worker's compensation coverage for employees while on duty, as required by federal law — the Township contracts with Encova Insurance as its source of worker's compensation insurance coverage. The 2023 line item accounts for a 12% increase to the current policy. It is worth noting the decreased value is due to the decrease in total payroll expenses.

TOTAL EMPLOYER PAID BENEFITS				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ 74,466.64	\$ 74,664.94	\$ 60,430.73	\$ 61,105.41

486 INSURANCE, CASUALTY, AND SURETY				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
486.00 Liability Insurances	\$ 8,382.40	\$ 14,701.40	\$ 13,580.70	\$ 17,991.20

This line item represents the Property, Inland Marine, General Liability, Public Officials Liability, Employment Practices Liability, Automobile, Excess Liability and Cyber Insurance. The Township contracts with Trident Insurance Agency as its source of insurance coverage. The 2023 line item accounts for a 12% increase to the current policy.

TOTAL INSURANCE, CASUALTY, AND SURETY				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ 8,382.40	\$ 14,701.40	\$ 13,580.70	\$ 17,991.20

487 HEALTH & OTHER GROUP INSURANCE BENEFITS				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
487.00 Health Insurance	\$ 42,541.55	\$ 43,790.50	\$ 29,813.10	\$ 41,949.12

The Township contracts with Geisinger Insurance for its health insurance. The current rate is \$1,009.80/Employee per month. The policy term expires May 31, 2023, this means per the current billing cycle, the current rate will establish the rate for the first four months of the year. Given the current market, this line item accounts for a 12% increase to the monthly fee for the remaining eight months.

Currently, three of four full-time staff members utilize the health insurance benefit.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
487.190 Dental/Vision Insurance	\$ 2,231.00	\$ 2,038.57	\$ 1,426.55	\$ 1,893.96

The Township contracts with Guardian Insurance for its dental and vision insurance. The current monthly rates are:

Dental: \$41.50/Employee

Vision: \$7.21/Employee

The policy term expires May 31, 2023, this means per the current billing cycle, the current rate will establish the rate for the first four months of the year. Given the current market, this line item accounts for a 12% increase to the monthly fee for the remaining eight months.

Currently, three of four full-time staff members utilize the dental/vision insurance benefit.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
487.191 Life Insurance	\$ 1,167.04	\$ 1,250.40	\$ 1,229.56	\$ 1,120.36

The Township contracts with PA Townships Health Insurance Cooperative Trust (PSATS) for its life insurance. The current rate is \$250.08 per year. The policy term expires December 31, 2023. Given the current market, this line item accounts for a 12% increase.

Currently, all full-time staff members utilize the life insurance benefit.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
487.192 Short-Term Disability Insurance	\$ 833.28	\$ 892.80	\$ 877.92	\$ 799.96

The Township contracts with PA Townships Health Insurance Cooperative Trust (PSATS) for its short-term disability insurance. The current rate is \$178.56 per year.

The policy term expires December 31, 2023. Given the current market, this line item accounts for a 12% increase.

Currently, all full-time staff members utilize the short-term disability insurance benefit.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
487.193 HRA Reimbursement	\$ 1,200.00	\$ 1,592.00	\$ 1,200.00	\$ 1,200.00

The township employee manual states the township shall reimburse each full-time employee up to \$400 per year for out-of-pocket medical, prescription drug, dental and vision costs he or she may have incurred within a year. This reimbursement is for the employee only and does not cover spouses or other dependents.

Currently, three of four full-time staff members utilize the HRA reimbursement benefit.

TOTAL HEALTH & OTHER GROUP INSURANCE BENEFITS

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ 47,972.87	\$ 49,564.27	\$ 34,547.13	\$ 46,963.40

489 ALL OTHER UNCLASSIFIED OPERATING EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
489.00 Unencumbered Funds	\$ 2,394.84	\$ 848.02	\$ 2,620.61	\$ 10,934.73

This budget provides a contingency for general expenses to account for unexpected expenses. This funding is made available to the Board of Supervisors, enabling them to respond readily to funding needs without affecting other accounts within the budget.

TOTAL ALL OTHER UNCLASSIFIED OPERATING EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ 2,394.84	\$ 848.02	\$ 2,620.61	\$ 10,934.73

492 INTERFUND OPERATING TRANSFERS

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
492.18 Transfer to Park & Recreation Fund	\$ -	\$ 47,000.00	\$ 37,000.00	\$ 16,000.00

This transfer is needed to fund the anticipated capital expenditures from the Park & Recreation Fund.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
492.30 Transfer to Capital Reserve Fund	\$ -	\$ 70,000.00	\$ 30,000.00	\$ 115,000.00

This transfer is needed to fund the anticipated capital expenditures from the Capital Reserve Fund.

TOTAL INTERFUND OPERATING TRANSFERS

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
	\$ -	\$ 117,000.00	\$ 67,000.00	\$ 131,000.00

The seal of Halfmoon Township is a circular emblem. The top half is light blue and contains the text "EST. 1802" in white. The bottom half is light green. In the center, there is a red barn with a white roof and a white door. To the left of the barn is a brown cow, and to the right is a brown horse. A white crescent moon is in the upper right corner of the blue section. A grey banner with white text "Halfmoon Township" wraps around the bottom of the seal.

EST. 1802

**03. FIRE
PROTECTION
FUND
BUDGET**

03. FIRE PROTECTION FUND SUMMARY

300 • REVENUES

300-319 TAXES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
301.10 Real Estate Taxes- Current	\$ -	\$ 129,236.43	\$ 132,970.98	\$ -

The Fire Tax Levy was abolished for the 2023 Tax Year. The millage rate of 1.7 was transferred to the General Fund and was part of a tax decrease.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
301.40 Real Estate Taxes- Delinquent	\$ -	\$ -	\$ 1,580.63	\$ 1,329.71

The delinquent real estate taxes have been estimated at 1% of the current budget's real estate tax.

TOTAL TAXES

\$ -	\$ 129,236.43	\$ 134,551.61	\$ 1,329.71
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340-342 INTEREST, RENTS AND ROYALTIES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
341.01 Interest on Checking	\$ -	\$ 124.87	\$ 540.04	\$ 1,272.00

The Township retains its funds in an interest-bearing cash account currently earning 2.40% annually at First National Bank.

TOTAL INTEREST, RENTS AND ROYALTIES

\$ -	\$ 124.87	\$ 540.04	\$ 1,272.00
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391-395 OTHER FINANCING SOURCES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
392.18 Transfer from General Fund	\$ -	\$ 16,830.80	\$ -	\$ -

The Fire Protection Fund was established in 2021. Due to the tax collection schedule a transfer from the General Fund was needed to pay the first quarter expenses.

TOTAL OTHER FINANCING SOURCES

\$ -	\$ 16,830.80	\$ -	\$ -
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TOTAL REVENUES	\$ -	\$ 146,192.10	\$ 135,091.65	\$ 2,601.71
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400 • EXPENDITURES

410-419 PUBLIC SAFETY

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
411.26 Fire Protection Equipment Contribution	\$ -	\$ 29,840.56	\$ 42,595.78	\$ -

This line item was moved to the General Fund in 2023.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
411.35 Fire Protection Workers' Compensation	\$ -	\$ -	\$ 6,675.14	\$ -

This line item was moved to the General Fund in 2023.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
411.45 Contracted Fire Protection Services	\$ -	\$ 74,517.36	\$ 75,252.90	\$ -

This line item was moved to the General Fund in 2023.

TOTAL PUBLIC SAFETY

\$ -	\$ 104,357.92	\$ 124,523.82	\$ -
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TOTAL EXPENDITURES	\$ -	\$ 104,357.92	\$ 124,523.82	\$ -
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NET INCOME	\$ -	\$ 41,834.18	\$ 10,567.83	\$ 2,601.71
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279. UNRESERVED FUND BALANCE

\$ 52,402.01

TOTAL AMOUNT OF FUNDS

\$ 55,003.72

The seal of Halfmoon Township is a circular emblem. The top half is light blue and contains the text "EST. 1802" in white. The bottom half is light green. In the center, there is a red barn with a white roof and a white door. To the left of the barn is a brown cow, and to the right is a brown horse. A grey banner with white text "Halfmoon Township" curves across the bottom of the seal.

EST. 1802

04. OPEN SPACE PRESERVATION FUND BUDGET

04. OPEN SPACE PRESERVATION FUND SUMMARY

300 · REVENUES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
300-319 TAXES				
301.10 Real Estate Taxes- Current	\$ 154,597.69	\$ 155,456.12	\$ 156,436.12	\$ 156,985.48
301.40 Real Estate Taxes- Delinquent	\$ -	\$ 2,333.94	\$ 3,590.08	\$ 1,564.36
TOTAL TAXES	\$ 154,597.69	\$ 157,790.06	\$ 160,026.20	\$ 158,549.84

340-342 INTEREST, RENTS AND ROYALTIES				
341.01 Interest	\$ 327.68	\$ 894.27	\$ 7,629.13	\$ 12,896.22
TOTAL INTEREST, RENTS AND ROYALTIES	\$ 327.68	\$ 894.27	\$ 7,629.13	\$ 12,896.22

TOTAL REVENUES	\$ 154,925.37	\$ 158,684.33	\$ 167,655.33	\$ 171,446.06
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400 · EXPENDITURES

400-409 GENERAL GOVERNMENT				
404.30 OSPB Recording Secretary	\$ 300.00	\$ 400.00	\$ 350.00	\$ 600.00
404.31 Solicitor Fees	\$ 1,198.50	\$ 67.50	\$ 7,673.00	\$ 10,200.00
404.34 Legal Advertising	\$ 457.91	\$ -	\$ 500.00	\$ 3,000.00
404.40 Recordings	\$ 209.50	\$ -	\$ 500.00	\$ 1,000.00
404.49 Codification	\$ -	\$ -	\$ -	\$ 2,000.00
408.31 Engineering Services	\$ -	\$ -	\$ -	\$ 1,600.00
TOTAL GENERAL GOVERNMENT	\$ 2,165.91	\$ 467.50	\$ 9,023.00	\$ 18,400.00

460-469 COMMUNITY DEVELOPMENT				
461.51 OSPP Annual Leases	\$ 71,826.52	\$ 79,913.90	\$ 84,073.49	\$ 89,117.90
461.55 Permanent Easement Purchases	\$ -	\$ -	\$ -	\$ 224,000.00
TOTAL COMMUNITY DEVELOPMENT	\$ 71,826.52	\$ 79,913.90	\$ 84,073.49	\$ 313,117.90

TOTAL EXPENDITURES	\$ 73,992.43	\$ 80,381.40	\$ 93,096.49	\$ 331,517.90
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NET INCOME	\$ 80,932.94	\$ 78,302.93	\$ 74,558.84	\$ (160,071.84)
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279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2022)	\$ 677,224.49
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TOTAL AMOUNT OF FUNDS	\$ 517,152.65
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04. OPEN SPACE PRESERVATION FUND SUMMARY

300 · REVENUES

300-319 TAXES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
301.10 Real Estate Taxes- Current	\$ 154,597.69	\$ 155,456.12	\$ 156,436.12	\$ 156,985.48

The estimated fall assessed value of Halfmoon Township property is \$80,920,345.00. Therefore, each mill of tax will bring in approximately \$80,920.35 in current revenue. The current millage rate for the Open Space Preservation Fund is 2.0 mills. The line item accounts for a 97% collection rate.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
301.40 Real Estate Taxes- Delinquent	\$ -	\$ 2,333.94	\$ 3,590.08	\$ 1,564.36

The delinquent real estate taxes have been estimated at 1% of the current budget's real estate tax.

TOTAL TAXES

\$ 154,597.69	\$ 157,790.06	\$ 160,026.20	\$ 158,549.84
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340-342 INTEREST, RENTS AND ROYALTIES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
341.01 Interest	\$ 327.68	\$ 894.27	\$ 7,629.13	\$ 12,896.22

The Township retains its funds in two separate interest-bearing cash accounts currently earning 0.65% and 2.40% annually at First National Bank.

TOTAL INTEREST, RENTS AND ROYALTIES

\$ 327.68	\$ 894.27	\$ 7,629.13	\$ 12,896.22
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TOTAL REVENUES	\$ 154,925.37	\$ 158,684.33	\$ 167,655.33	\$ 171,446.06
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400 · EXPENDITURES

400-409 GENERAL GOVERNMENT

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
404.30 OSPB Recording Secretary	\$ 300.00	\$ 400.00	\$ 350.00	\$ 600.00

This line item accounts for the Open Space Preservation Board (OSPB) meeting minute recording secretary. The fee is \$50 per completed meeting minute transcription. The OSPB currently meets once a month.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
404.31 Solicitor Fees	\$ 1,198.50	\$ 67.50	\$ 7,673.00	\$ 10,200.00

The 2nd Class Township Code states, the Board of Supervisors may appoint and determine the compensation of a Township Solicitor. The Township Solicitor shall be licensed to practice law in this Commonwealth and may be one person or a law firm, partnership, association, or professional corporation. The Township Solicitor serves at the pleasure of the Board of Supervisors. In 2022, the township utilized the services of Salzmann Hughes. In 2023, Salzmann Hughes will increase their fees 3% per the original agreement. In 2022, the board averaged 5 hours a month, this will be followed through to 2023.

This line item would also include special council. The firms are as follows:

1. Salzmann Hughes (\$170/hr.)
2. McQuaide Blasko (\$150/hr.)

Salzmann Hughes is the primary solicitor for the township. McQuade Blasko is used if a conflict of interest should arise.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
404.34 Legal Advertising	\$ 457.91	\$ -	\$ 500.00	\$ 3,000.00

This line item includes all costs associated with required legal advertising. The 2nd Class Township Code states, when notice is required to be published by a township in one or more newspapers, unless otherwise specified, publication shall be made in the legal notice section in a newspaper of general circulation in the township. In 2023 the newspaper in general circulation in the township is the Centre Daily Times. Based on projected legal advertisements and a raise in costs of legal advertising, staff projects expenses to arrive around an estimated \$3,000. The types of legal advertisements include but are not limited to: Meeting Dates, Public Hearings and potential ordinance revisions.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
404.40 Recordings	\$ 209.50	\$ -	\$ 500.00	\$ 1,000.00

This line item includes all costs associated with fees incurred at the Centre County Recorder of Deeds for various lease documents.

2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
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404.49 Codification	\$	-	\$	-	\$	-	\$	2,000.00
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This line item includes any expenses incurred while updating Ordinance 163-Open Space Preservation. At the August 25, 2022 Board of Supervisors meeting, the board agreed to begin research on the addition of criteria to deny an application. The final process may not be concluded until 2023.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
408.31 Engineering Services	\$ -	\$ -	\$ -	\$ 1,600.00

The Township utilizes two engineering firms to serve the township's needs. The two firms are:

- 1.Franson Engineering (\$80.00/hr.) (\$0.55/mile)
- 2.McCormick Taylor Engineering (\$190.00/hr.)

Franson Engineering is the primary engineering service for the township. McCormick Taylor is used if a conflict of interest should arise. The engineer would be utilized from the Open Space Fund if there is an easement or deed question, or if a potential parcel is split between multiple municipalities.

TOTAL GENERAL GOVERNMENT				
	\$ 2,165.91	\$ 467.50	\$ 9,023.00	\$ 18,400.00

460-469 COMMUNITY DEVELOPMENT				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
461.51 OSPP Annual Leases	\$ 71,826.52	\$ 79,913.90	\$ 84,073.49	\$ 89,117.90

In 2000, the township began collecting tax money in an effort to preserve open space land through ACT 163. In 2004, the township began accepting applications and paying annual lease payments. As of 2022, the township has preserved 2,200.877 acres. In 2022, the price per acre was \$38.20 per acre. This line item projects an estimated 6% increase for 2023.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
461.55 Permanent Easement Purchases	\$ -	\$ -	\$ -	\$ 224,000.00

In 2019, with Ordinance 2019-05 the township added the ability to permanently purchase the easement rights to properties. At the August 25, 2022 Board of Supervisors meeting, the board agreed to contribute a maximum of \$224,000 to partner with State & County agencies to permanently purchase the easement rights to 112 acres of the Fisher property.

TOTAL COMMUNITY DEVELOPMENT				
	\$ 71,826.52	\$ 79,913.90	\$ 84,073.49	\$ 313,117.90

TOTAL EXPENDITURES	\$ 73,992.43	\$ 80,381.40	\$ 93,096.49	\$ 331,517.90
NET INCOME	\$ 80,932.94	\$ 78,302.93	\$ 74,558.84	\$ (160,071.84)
279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2022)				\$ 677,224.49
TOTAL AMOUNT OF FUNDS				\$ 517,152.65

The seal of Halfmoon Township is a circular emblem. The top half is light blue and contains the text "EST. 1802" at the top, a yellow crescent moon on the right, and a brown barn with a red roof in the center. The bottom half is light green and contains silhouettes of a cow on the left and a horse on the right. A grey banner with white text "Halfmoon Township" wraps around the bottom of the circle.

EST. 1802

**18. PARK &
RECREATION
FUND
BUDGET**

18. PARK & RECREATION FUND SUMMARY				
300 • REVENUES				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
340-342 INTEREST, RENTS AND ROYALTIES				
341.01 Interest on Checking	\$ 293.41	\$ 5.04	\$ 290.83	\$ 779.33
TOTAL INTEREST, RENTS AND ROYALTIES	\$ 293.41	\$ 5.04	\$ 290.83	\$ 779.33
350-359 INTERGOVERNMENTAL REVENUES				
354.07 DCNR Grant	\$ 23,245.95	\$ -	\$ -	\$ -
TOTAL INTERGOVERNMENTAL REVENUES	\$ 23,245.95	\$ -	\$ -	\$ -
360-379 CHARGES FOR SERVICES				
367.22 Fees in Lieu of Parkland	\$ -	\$ -	\$ 5,000.00	\$ -
TOTAL CHARGES FOR SERVICES	\$ -	\$ -	\$ 5,000.00	\$ -
391-395 OTHER FINANCING SOURCES				
392.18 Transfer from General Fund	\$ -	\$ 47,000.00	\$ 37,000.00	\$ 16,000.00
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 47,000.00	\$ 37,000.00	\$ 16,000.00
TOTAL REVENUES	\$ 23,539.36	\$ 47,005.04	\$ 42,290.83	\$ 16,779.33
400 • EXPENDITURES				
470-474 DEBT SERVICE				
471.00 Debt Principal	\$ 21,680.51	\$ 26,281.36	\$ 28,350.60	\$ -
472.00 Debt Interest	\$ 16,071.51	\$ 8,301.31	\$ 7,644.84	\$ -
TOTAL DEBT SERVICE	\$ 37,752.02	\$ 34,582.67	\$ 35,995.44	\$ -
TOTAL EXPENDITURES	\$ 37,752.02	\$ 34,582.67	\$ 35,995.44	\$ -
NET INCOME	\$ (14,212.66)	\$ 12,422.37	\$ 6,295.39	\$ 16,779.33
279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2022)				\$ 63,525.58
TOTAL AMOUNT OF FUNDS				\$ 80,304.91

18. PARK & RECREATION FUND SUMMARY**300 • REVENUES****340-342 INTEREST, RENTS AND ROYALTIES**

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
341.01 Interest on Checking	\$ 293.41	\$ 5.04	\$ 290.83	\$ 779.33

The Township retains its funds in an interest-bearing cash account currently earning 2.40% annually at First National Bank.

TOTAL INTEREST, RENTS AND ROYALTIES

\$ 293.41	\$ 5.04	\$ 290.83	\$ 779.33
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350-359 INTERGOVERNMENTAL REVENUES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
354.07 DCNR Grant	\$ 23,245.95	\$ -	\$ -	\$ -

This line item is for the funding received by the DCNR Community Parks and Recreation Grant received for the Autumn Meadow Park Project. The primary payment was received in 2019, the remaining balance was deposited in 2020.

TOTAL INTERGOVERNMENTAL REVENUES

\$ 23,245.95	\$ -	\$ -	\$ -
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360-379 CHARGES FOR SERVICES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
367.22 Fees in Lieu of Parkland	\$ -	\$ -	\$ 5,000.00	\$ -

During the Subdivision and Land Development process a developer may determine that a fee in lieu would be more beneficial to the Township residents than land dedicated for parkland. This line item is for any fees collected.

TOTAL CHARGES FOR SERVICES

\$ -	\$ -	\$ 5,000.00	\$ -
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391-395 OTHER FINANCING SOURCES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
392.18 Transfer from General Fund	\$ -	\$ 47,000.00	\$ 37,000.00	\$ 16,000.00

This amount is budgeted as a transfer from the General Fund to the Park & Recreation Fund to cover the cost of the Autumn Meadow Park Project loan and future park maintenance and renovations.

TOTAL OTHER FINANCING SOURCES

\$ -	\$ 47,000.00	\$ 37,000.00	\$ 16,000.00
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TOTAL REVENUES	\$ 23,539.36	\$ 47,005.04	\$ 42,290.83	\$ 16,779.33
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400 • EXPENDITURES**470-474 DEBT SERVICE**

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
471.00 Debt Principal	\$ 21,680.51	\$ 26,281.36	\$ 28,350.60	\$ -

This account reflects the principal payments on the Autumn Meadow Park Project loan. The loan is scheduled to be paid off in 2023 as part of a deficit spending plan.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
472.00 Debt Interest	\$ 16,071.51	\$ 8,301.31	\$ 7,644.84	\$ -

This account reflects the interest payments on the Autumn Meadow Park Project loan. The loan is scheduled to be paid off in 2023 as part of a deficit spending plan.

TOTAL DEBT SERVICE

\$ 37,752.02	\$ 34,582.67	\$ 35,995.44	\$ -
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TOTAL EXPENDITURES	\$ 37,752.02	\$ 34,582.67	\$ 35,995.44	\$ -
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NET INCOME	\$ (14,212.66)	\$ 12,422.37	\$ 6,295.39	\$ 16,779.33
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279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2022)	\$ 63,525.58
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TOTAL AMOUNT OF FUNDS	\$ 80,304.91
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The seal of Halfmoon Township is a circular emblem. The top half is light blue and contains a yellow crescent moon and the text "EST. 1802". The bottom half is light green and contains a red barn with a white roof, a brown cow on the left, and a brown horse on the right. A grey banner with white text "Halfmoon Township" wraps around the bottom of the seal.

EST. 1802

**30. CAPITAL
RESERVES
FUND
BUDGET**

30. CAPITAL RESERVES FUND SUMMARY

300 • REVENUES

340-342 INTEREST, RENTS AND ROYALTIES					
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget	
341.01 Interest	\$ 224.18	\$ 14.30	\$ 208.86	\$ 778.87	

The Township retains its funds in an interest-bearing cash account currently earning 2.40% annually at First National Bank.

TOTAL INTEREST, RENTS AND ROYALTIES					
	\$ 224.18	\$ 14.30	\$ 208.86	\$ 778.87	

391-395 OTHER FINANCING SOURCES					
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget	
391.10 Sale of General Fixed Assets	\$ -	\$ 198.00	\$ -	\$ -	

With the purchase of new trucks, computers, and other miscellaneous items, the Township has the ability to sell existing items to the public per section 1504 of the 2nd Class Township Code. This account reflects the revenue from such sales.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget	
392.18 Transfer from General Fund	\$ -	\$ 70,000.00	\$ 30,000.00	\$ 115,000.00	

This amount is budgeted as a transfer from the General Fund to the Capital Reserve Fund to cover the cost of the projected capital improvement expenditures and maintain sufficient reserves for the replacement of committed funds.

TOTAL OTHER FINANCING SOURCES					
	\$ -	\$ 70,198.00	\$ 30,000.00	\$ 115,000.00	

TOTAL REVENUES	\$ 224.18	\$ 70,212.30	\$ 30,208.86	\$ 115,778.87	
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400 • EXPENDITURES

400-409 GENERAL GOVERNMENT					
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget	
409.37 Building Maintenance & Repair Services	\$ 4,233.02	\$ -	\$ 2,564.81	\$ -	

Historically, this line item was used for the renovations or repairs to township owned facilities.

TOTAL GENERAL GOVERNMENT					
	\$ 4,233.02	\$ -	\$ 2,564.81	\$ -	

430-439 PUBLIC WORKS					
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget	
430.75 Minor Machinery & Equipment	\$ 46,747.25	\$ -	\$ 3,000.00	\$ 6,600.00	

Historically, this line item was used for capital equipment purchases requested by the Public Works Department. In 2023, the Public Works Department is requesting the purchase of a Frontier Sickle Bar Mower SB3106 for an estimated \$5,910.18. This line item also accounts for an approximate 12% inflation contingency.

TOTAL PUBLIC WORKS					
	\$ 46,747.25	\$ -	\$ 3,000.00	\$ 6,600.00	

470-474 DEBT SERVICE					
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget	
471.00 Debt Principal	\$ 22,571.36	\$ 48,435.87	\$ 24,784.03	\$ -	

This account reflects the principal payments on the 2019 Western Star lease-purchase agreement. The lease is scheduled to be paid off in 2023 as part of a deficit spending plan.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget	
472.00 Debt Interest	\$ 5,944.94	\$ 8,596.73	\$ 3,732.27	\$ -	

This account reflects the interest payments on the 2019 Western Star lease-purchase agreement. The lease is scheduled to be paid off in 2023 as part of a deficit spending plan.

TOTAL DEBT SERVICE					
	\$ 28,516.30	\$ 57,032.60	\$ 28,516.30	\$ -	

TOTAL EXPENDITURES	\$ 79,496.57	\$ 57,032.60	\$ 34,081.11	\$ 6,600.00	
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NET INCOME	\$ (79,272.39)	\$ 13,179.70	\$ (3,872.25)	\$ 109,178.87	
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279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2022)	\$ 34,131.47				
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TOTAL AMOUNT OF FUNDS	\$ 143,310.34				
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EST. 1802

**35. STATE
HIGHWAY
LIQUID FUELS
FUND
BUDGET**

Halfmoon Township

35. STATE HIGHWAY LIQUID FUELS FUND SUMMARY				
300 • REVENUES				
	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
340-342 INTEREST, RENTS AND ROYALTIES				
341.01 Interest	\$ 628.57	\$ 140.34	\$ 1,926.21	\$ 3,840.00
TOTAL INTEREST, RENTS AND ROYALTIES	\$ 628.57	\$ 140.34	\$ 1,926.21	\$ 3,840.00
350-359 INTERGOVERNMENTAL REVENUES				
355.02 Motor Vehicle Fuel Tax	\$ 119,685.77	\$ 111,101.11	\$ 112,454.73	\$ 113,596.52
355.03 State Road Turnback Payments	\$ 9,040.00	\$ 9,040.00	\$ 9,040.00	\$ 9,040.00
TOTAL OTHER FINANCING SOURCES	\$ 128,725.77	\$ 120,141.11	\$ 121,494.73	\$ 122,636.52
TOTAL REVENUES	\$ 129,354.34	\$ 120,281.45	\$ 123,420.94	\$ 126,476.52
400 • EXPENDITURES				
400-409 GENERAL GOVERNMENT				
404.34 Legal Advertising	\$ 2,112.96	\$ 1,161.37	\$ 242.20	\$ -
408.31 Engineering Services	\$ 508.00	\$ 464.00	\$ 396.25	\$ -
TOTAL GENERAL GOVERNMENT	\$ 2,620.96	\$ 1,625.37	\$ 638.45	\$ -
430-439 PUBLIC WORKS				
432.20 Snow Removal Supplies	\$ 13,125.09	\$ 18,143.44	\$ 21,073.57	\$ 25,000.00
433.24 Street Signs & Supplies	\$ -	\$ 441.00	\$ 2,500.00	\$ 5,000.00
438.25 Road Maintenance & Repairs	\$ 7,081.65	\$ 6,304.44	\$ 8,230.72	\$ 36,000.00
439.45 Contracted Road Maintenance & Repairs	\$ 43,567.07	\$ -	\$ 127,301.87	\$ 192,910.00
TOTAL PUBLIC WORKS	\$ 63,773.81	\$ 24,888.88	\$ 159,106.16	\$ 258,910.00
TOTAL EXPENDITURES	\$ 66,394.77	\$ 26,514.25	\$ 159,744.61	\$ 258,910.00
NET INCOME	\$ 62,959.57	\$ 93,767.20	\$ (36,323.67)	\$ (132,433.48)
279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2022)				\$ 287,565.97
TOTAL AMOUNT OF FUNDS				\$ 155,132.49

35. STATE HIGHWAY LIQUID FUELS FUND DETAILED

300 • REVENUES

340-342 INTEREST, RENTS AND ROYALTIES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
341.01 Interest	\$ 628.57	\$ 140.34	\$ 1,926.21	\$ 3,840.00

The Township retains its funds in an interest-bearing cash account currently earning 2.40% annually at First National Bank.

TOTAL INTEREST, RENTS AND ROYALTIES

\$ 628.57	\$ 140.34	\$ 1,926.21	\$ 3,840.00
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350-359 INTERGOVERNMENTAL REVENUES

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
355.02 Motor Vehicle Fuel Tax	\$ 119,685.77	\$ 111,101.11	\$ 112,454.73	\$ 113,596.52

Halfmoon Township participates in the Municipal Liquid Fuels Program in the Commonwealth of Pennsylvania. In the program municipalities receive money annually to support the construction, reconstruction, maintenance, and repair of public roads or streets. The amount of a municipality's allocation is based on its population (2,790) and miles of roads (20.39) on its approved liquid fuels inventory. Annually, a municipality may use 20% of their net allocation for the purchase of major equipment. In September 2022, the Township received a letter from the Commonwealth of Pennsylvania that the estimated Liquid Fuels allocation in 2023 would be \$113,596.52.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
355.03 State Road Turnback Payments	\$ 9,040.00	\$ 9,040.00	\$ 9,040.00	\$ 9,040.00

Halfmoon Township participates in the Highway Transfer "Turnback" Program in the Commonwealth of Pennsylvania. In the program municipalities receive money annually to cover the costs associated with maintaining local state-owned roadway with the Township at a rate of \$4,000 per mile. The Township currently has 2.26 miles entered into the program. In September 2022, the Township received a letter from the Commonwealth of Pennsylvania that the estimated Turnback Program allocation in 2023 would be \$9,040.00.

TOTAL INTERGOVERNMENTAL REVENUES

\$ 128,725.77	\$ 120,141.11	\$ 121,494.73	\$ 122,636.52
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TOTAL REVENUES	\$ 129,354.34	\$ 120,281.45	\$ 123,420.94	\$ 126,476.52
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400 • EXPENDITURES

400-409 GENERAL GOVERNMENT

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
404.34 Legal Advertising	\$ 2,112.96	\$ 1,161.37	\$ 242.20	\$ -

This line item includes funding for legal advertising regarding road projects that are contracted for bid as well as the annual materials, equipment and labor bid. In 2023, all legal advertising costs are being paid by the General Fund.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
408.31 Engineering Services	\$ 508.00	\$ 464.00	\$ 396.25	\$ -

This line item includes funding for engineering services regarding road projects. This line item also includes engineering services regarding the annual materials, equipment and labor bid opening and tabulation. In 2023, all engineering costs are being paid by the General Fund.

TOTAL GENERAL GOVERNMENT

\$ 2,620.96	\$ 1,625.37	\$ 638.45	\$ -
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430-439 PUBLIC WORKS

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
432.20 Snow Removal Supplies	\$ 13,125.09	\$ 18,143.44	\$ 21,073.57	\$ 25,000.00

This line item accounts for the purchasing of salt and anti-skid for snow and ice removal. The Township purchases salt from the Commonwealth of Pennsylvania's Cooperative Purchasing Program. The Township bids out the purchase of anti-skid during its annual materials, equipment and labor bid package. In 2023, this line item includes the following:

1. Salt (\$18,158.90)
2. Anti-Skid (\$5,965.63)

The salt estimate is based off of contractual obligations of 100 tons and the current pricing of \$84.46 per ton and 100 tons at the projected 2023 price of \$97.13 per ton, which is a 15% increase. The anti-skid estimate is based on 250 tons of anti-skid and the estimated 2023 pricing of \$23.86 per ton which is a 15% increase.

The additional funding accounts for a possible contingency increase in needed supplies.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
433.24 Street Signs & Supplies	\$ -	\$ 441.00	\$ 2,500.00	\$ 5,000.00

This account is for materials to repair or replace street signs and posts. Traffic control devices such as barricades, cones, flashing work zone signs, and flags are also purchased from this account. In 2023, in conjunction with the General Fund, the \$5,000.00 requested will go toward upgrading and changing all Township signs to 100% legal status. It is estimated that over 100 signs are in need of some type of change to meet today's legal standards.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
438.25 Road Maintenance & Repairs	\$ 7,081.65	\$ 6,304.44	\$ 8,230.72	\$ 36,000.00

This line item accounts for purchasing general road supplies such as asphalt, stone, concrete, sealing materials, etc., for road maintenance. This line item also includes the funding for the annual road striping and crosswalk painting. On occasion this line item will include funding for the rental of equipment needed to accomplish a certain task (i.e. Boom Mower, Crack Sealer, etc.) In 2023, this line item includes the following:

1. In-House Base Repairs for Shanelly Drive Project (\$26,000.00)
2. Rental of Boom Mower (\$2,760.00)
3. Line Painting Contract (\$6,590.33)

The additional funding accounts for a possible contingency increase in needed supplies.

	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
439.45 Contracted Road Maintenance & Repairs	\$ 43,567.07	\$ -	\$ 127,301.87	\$ 192,910.00

This line item accounts for any road or street project that requires a contracted service to be completed. In 2023, this line item includes the following:

1. Remaining Amount of Shanelly Drive Project (\$91,470.00)
2. Lutz Lane Project (\$31,890.00)
3. Sawmill Road Project (\$69,550.00)

TOTAL PUBLIC WORKS				
	\$ 63,773.81	\$ 24,888.88	\$ 159,106.16	\$ 258,910.00

TOTAL EXPENDITURES	\$ 66,394.77	\$ 26,514.25	\$ 159,744.61	\$ 258,910.00
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NET INCOME	\$ 62,959.57	\$ 93,767.20	\$ (36,323.67)	\$ (132,433.48)
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279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2022)	\$ 287,565.97
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TOTAL AMOUNT OF FUNDS	\$ 155,132.49
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