

HALFMOON TOWNSHIP
CENTRE COUNTY, PENNSYLVANIA

RESOLUTION NO. 2023-35

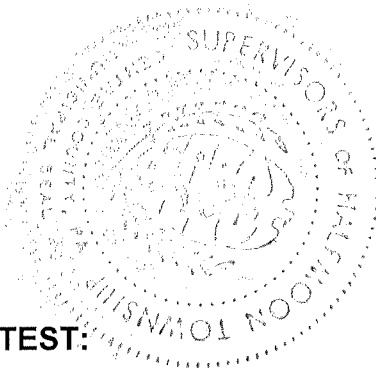
A RESOLUTION OF THE BOARD OF SUPERVISORS OF HALFMOON TOWNSHIP,
CENTRE COUNTY, PENNSYLVANIA, ADOPTING THE BUDGET OF THE TOWNSHIP
FOR FISCAL YEAR 2024

WHEREAS, the Board of Supervisors of the Township of Halfmoon, Centre County,
Pennsylvania, may establish a budget for the Township in fiscal year 2024; and

WHEREAS, the Board of Supervisors desire to adopt a budget for fiscal year 2024 for all
funds of the Township;

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of Supervisors of
Halfmoon Township, Centre County, Pennsylvania adopts the attached hereto resolution for
the fiscal year 2024 budget and is adopted herein by reference.

RESOLVED AND ADOPTED at a duly advertised public meeting this 14th day of December
2023.



HALFMOON TOWNSHIP BOARD OF SUPERVISORS

David C. Piper, Chair

ATTEST:

Amy M. Smith, Secretary

(SEAL)



EST. 1802

HALFMOON TOWNSHIP APPROVED BUDGET

01. GENERAL FUND CONDENSED SUMMARY

	2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget	
301 REAL PROPERTY TAX REVENUE	\$	373,613.31	\$	419,686.11	\$	426,409.98	\$	428,880.60
310 LOCAL ENABLING TAX REVENUE	\$	639,536.77	\$	489,274.80	\$	585,194.82	\$	584,900.00
321 BUSINESS LICENSES & PERMITS	\$	37,140.04	\$	27,217.84	\$	36,221.48	\$	36,000.00
331 FINES	\$	1,572.83	\$	1,297.56	\$	1,900.00	\$	1,300.00
341 INTEREST EARNED	\$	4,544.73	\$	14,560.70	\$	19,414.27	\$	9,000.00
342 RENTS & ROYALTIES	\$	7,785.48	\$	6,091.61	\$	7,915.48	\$	7,845.48
355 STATE SHARED REVENUES	\$	48,417.01	\$	34,189.16	\$	34,189.16	\$	31,800.00
356 STATE PAYMENT IN-LIEU OF TAX	\$	4,115.99	\$	4,115.99	\$	4,115.99	\$	4,115.99
357 LOCAL GRANTS	\$	-	\$	60,000.00	\$	60,000.00	\$	73,825.42
361 DEPARTMENTAL EARNINGS	\$	29,568.73	\$	15,354.76	\$	15,962.10	\$	17,600.00
364 SANITATION REVENUE	\$	-	\$	2,016.90	\$	2,016.90	\$	2,000.00
365 HEALTH SERVICES REVENUE	\$	59.00	\$	38.00	\$	38.00	\$	40.00
367 CULTURE & RECREATION	\$	2,970.30	\$	3,157.29	\$	3,157.29	\$	3,000.00
389 MISCELLANEOUS REVENUE	\$	1,554.36	\$	25.25	\$	25.25	\$	-
391 SALES OF GENERAL FIXED ASSETS	\$	2,360.00	\$	-	\$	-	\$	-
395 REFUNDS OF PRIOR YR'S EXPENSES	\$	3,442.20	\$	703.00	\$	703.00	\$	-
TOTAL REVENUES	\$	1,306,993.13	\$	1,077,728.97	\$	1,197,263.72	\$	1,200,307.49
400 LEGISLATIVE BODY	\$	27,476.94	\$	22,413.75	\$	31,680.30	\$	35,790.00
402 FINANCIAL ADMINISTRATION	\$	51,243.46	\$	45,385.92	\$	58,455.60	\$	71,072.00
403 TAX COLLECTION	\$	816.22	\$	1,409.70	\$	1,409.70	\$	1,600.00
404 SOLICITOR/LEGAL SERVICES	\$	56,370.28	\$	36,635.95	\$	54,118.00	\$	73,275.00
405 SECRETARY/CLERK	\$	53,691.16	\$	44,053.55	\$	59,468.00	\$	69,120.00
406 OTHER GOVT ADMINISTRATION	\$	120,562.19	\$	80,972.86	\$	111,020.00	\$	93,517.00
407 IT-NETWORKING	\$	10,625.33	\$	4,290.29	\$	7,082.28	\$	7,700.00
408 ENGINEERING	\$	8,053.75	\$	254.00	\$	600.00	\$	2,000.00
409 BUILDINGS & GROUNDS	\$	22,153.15	\$	16,473.23	\$	25,660.00	\$	34,500.00
411 FIRE	\$	20,508.41	\$	94,279.04	\$	134,909.57	\$	77,999.83
412 AMBULANCE	\$	15,874.53	\$	10,697.54	\$	14,197.54	\$	50,556.70
414 PLANNING & ZONING	\$	6,695.71	\$	7,913.47	\$	10,820.00	\$	40,800.00
419 PUBLIC SAFETY	\$	43.81	\$	29.69	\$	45.00	\$	50.00
427 SOLID WASTE COLLECTION/DISPOSAL	\$	5,501.45	\$	7,067.87	\$	7,439.87	\$	8,480.10
430 PUBLIC WORKS ADMINISTRATION	\$	85,598.73	\$	78,974.73	\$	130,832.00	\$	149,221.60
433 TRAFFIC CONTROL DEVICES	\$	311.04	\$	15.38	\$	5,000.00	\$	1,000.00
434 STREET LIGHTING	\$	1,060.33	\$	850.45	\$	1,200.00	\$	1,200.00
437 TOOLS & EQUIPMENT MAINTENANCE	\$	9,184.36	\$	3,528.66	\$	16,500.00	\$	12,000.00
438 ROAD MAINTENANCE	\$	3,962.26	\$	63,432.71	\$	90,000.00	\$	188,825.42
454 PARKS	\$	3,731.99	\$	24,897.37	\$	35,157.43	\$	5,430.00
456 LIBRARIES	\$	55,584.00	\$	42,090.00	\$	54,620.00	\$	13,950.00
461 NATURAL RESOURCE CONSERVATION	\$	-	\$	558.00	\$	558.00	\$	418.50
481 PAYROLL TAXES	\$	19,631.12	\$	12,766.25	\$	18,286.41	\$	20,056.52
483 PENSIONS	\$	40,637.62	\$	25,518.57	\$	25,518.57	\$	20,500.00
486 PROPERTY INSURANCE	\$	10,760.50	\$	11,099.80	\$	25,007.70	\$	29,000.00
487 HEALTH INSURANCE	\$	36,570.75	\$	23,948.07	\$	33,612.84	\$	31,164.48
489 MISCELLANEOUS EXPENSE	\$	-	\$	1,347.82	\$	5,000.00	\$	11,080.34
492 INTERFUND TRANSFERS OUT	\$	67,000.00	\$	131,000.00	\$	131,000.00	\$	150,000.00
TOTAL EXPENDITURES	\$	859,260.49	\$	791,904.67	\$	1,089,198.81	\$	1,200,307.49
NET INCOME	\$	447,732.64	\$	285,824.30	\$	108,064.91	\$	-

03. FIRE PROTECTION FUND CONDENSED SUMMARY

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
301 REAL PROPERTY TAX REVENUE	\$ 135,045.05	\$ 2,109.27	\$ 3,638.60	\$ -
341 INTEREST EARNED	\$ 941.45	\$ 1,337.72	\$ 1,750.00	\$ -
TOTAL REVENUES	\$ 135,986.50	\$ 3,446.99	\$ 5,388.60	\$ -
411 FIRE	\$ 124,523.82	\$ -	\$ -	\$ 58,685.46
TOTAL EXPENDITURES	\$ 124,523.82	\$ -	\$ -	\$ 58,685.46
NET INCOME	\$ 11,462.68	\$ 3,446.99	\$ 5,388.60	\$ (58,685.46)

04. OPEN SPACE PRESERVATION FUND CONDENSED SUMMARY

	2022 Actuals		2023 YTD (10.01.2023)		2023 Projected	2024 Budget
301 REAL PROPERTY TAX REVENUE	\$	160,606.71	\$	154,946.31	\$ 160,078.01	\$ 159,734.85
341 INTEREST EARNED	\$	7,625.10	\$	16,347.45	\$ 22,000.00	\$ 14,000.00
TOTAL REVENUES	\$	168,231.81	\$	171,293.76	\$ 182,078.01	\$ 173,734.85
404 SOLICITOR/LEGAL SERVICES	\$	4,717.00	\$	1,674.60	\$ 3,650.00	\$ 5,950.00
408 ENGINEERING	\$	-	\$	-	\$ -	\$ 1,000.00
461 NATURAL RESOURCE CONSERVATION	\$	84,073.49	\$	101,171.40	\$ 101,171.40	\$ 313,850.83
TOTAL EXPENDITURES	\$	88,790.49	\$	102,846.00	\$ 104,821.40	\$ 320,800.83
NET INCOME	\$	79,441.32	\$	68,447.76	\$ 77,256.61	\$ (147,065.98)

18. PARK & RECREATION FUND CONDENSED SUMMARY

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
341 INTEREST EARNINGS	\$ 587.00	\$ 1,777.61	\$ 2,400.00	\$ 2,700.00
367 CULTURE & RECREATION	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
392 INTERFUND TRANSFERS	\$ 37,000.00	\$ 16,000.00	\$ 16,000.00	\$ 20,000.00
TOTAL REVENUES	\$ 42,587.00	\$ 18,777.61	\$ 19,400.00	\$ 22,700.00
454 PARKS	\$ -	\$ -	\$ -	\$ 24,545.00
470 DEBT SERVICE	\$ 35,995.44	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 35,995.44	\$ -	\$ -	\$ 24,545.00
NET INCOME	\$ 6,591.56	\$ 18,777.61	\$ 19,400.00	\$ (1,845.00)

30. CAPITAL RESERVES FUND CONDENSED SUMMARY

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
341 INTEREST EARNED	\$ 332.31	\$ 2,597.58	\$ 3,800.00	\$ 4,800.00
391 SALES OF GENERAL FIXED ASSETS	\$ -	\$ -	\$ -	\$ -
392 INTERFUND TRANSFERS	\$ 30,000.00	\$ 115,000.00	\$ 115,000.00	\$ 130,000.00
TOTAL REVENUES	\$ 30,332.31	\$ 117,597.58	\$ 118,800.00	\$ 134,800.00
409 BUILDINGS & GROUNDS	\$ 2,564.81	\$ -	\$ -	\$ 15,000.00
430 PUBLIC WORKS ADMINISTRATION	\$ 3,000.00	\$ 5,914.18	\$ 5,914.18	\$ 155,000.00
492 INTERFUND TRANSFERS OUT	\$ 28,516.30	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 34,081.11	\$ 5,914.18	\$ 5,914.18	\$ 170,000.00
NET INCOME	\$ (3,748.80)	\$ 111,683.40	\$ 112,885.82	\$ (35,200.00)

35. STATE HIGHWAY LIQUID FUELS FUND CONDENSED SUMMARY

	2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget	
341 INTEREST EARNED	\$	1,926.21	\$	8,743.52	\$	10,000.00	\$	7,500.00
355 STATE SHARED REVENUES	\$	121,494.73	\$	124,961.07	\$	124,961.07	\$	123,042.40
TOTAL REVENUES	\$	123,420.94	\$	133,704.59	\$	134,961.07	\$	130,542.40
404 SOLICITOR/LEGAL SERVICES	\$	242.20	\$	-	\$	-	\$	-
408 ENGINEERING	\$	396.25	\$	-	\$	-	\$	-
432 WINTER MAINTENANCE	\$	21,073.57	\$	9,260.64	\$	16,208.14	\$	15,000.00
433 TRAFFIC CONTROL DEVICES	\$	2,500.00	\$	-	\$	5,000.00	\$	3,000.00
438 ROAD MAINTENANCE	\$	135,532.59	\$	172,586.96	\$	172,586.96	\$	87,025.42
TOTAL EXPENDITURES	\$	159,744.61	\$	181,847.60	\$	193,795.10	\$	105,025.42
NET INCOME	\$	(36,323.67)	\$	(48,143.01)	\$	(58,834.03)	\$	25,516.98

01. GENERAL FUND REVENUES SUMMARY

	2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget	
	300-319 TAXES							
301.10 Real Estate Taxes- Current	\$	366,634.18	\$	415,236.46	\$	421,506.01	\$	424,728.24
301.40 Real Estate Taxes- Delinquent	\$	6,979.13	\$	4,449.65	\$	4,903.97	\$	4,152.36
310.10 Real Estate Transfer Tax	\$	88,238.38	\$	39,234.54	\$	47,081.45	\$	40,000.00
310.20 Earned Income Tax	\$	548,462.02	\$	448,071.91	\$	536,145.02	\$	543,000.00
310.50 Local Services Tax	\$	2,836.37	\$	1,968.35	\$	1,968.35	\$	1,900.00
TOTAL TAXES	\$	1,013,150.08	\$	908,960.91	\$	1,011,604.80	\$	1,013,780.60
	320-322 LICENSES AND PERMITS							
321.80 Cable Television Franchise	\$	37,140.04	\$	27,217.84	\$	36,221.48	\$	36,000.00
TOTAL LICENSES AND PERMITS	\$	37,140.04	\$	27,217.84	\$	36,221.48	\$	36,000.00
	330-332 FINES AND FORFEITS							
331.10 Court-District Magistrate Fines	\$	10.00	\$	600.00	\$	600.00	\$	-
331.13 State Police Fines	\$	1,562.83	\$	697.56	\$	1,300.00	\$	1,300.00
TOTAL FINES AND FORFEITS	\$	1,572.83	\$	1,297.56	\$	1,900.00	\$	1,300.00
	340-342 INTEREST, RENTS AND ROYALTIES							
341.01 Interest	\$	4,544.73	\$	14,560.70	\$	19,414.27	\$	9,000.00
342.20 Rent of Buildings	\$	490.00	\$	620.00	\$	620.00	\$	550.00
342.46 Centre Region COG Building Lease	\$	7,295.48	\$	5,471.61	\$	7,295.48	\$	7,295.48
TOTAL INTEREST, RENTS AND ROYALTIES	\$	12,330.21	\$	20,652.31	\$	27,329.75	\$	16,845.48
	350-359 INTERGOVERNMENTAL REVENUES							
355.01 Public Utility Realty Tax (PURA)	\$	1,253.76	\$	1,171.74	\$	1,171.74	\$	1,100.00
355.05 General Municipal Pension System State Aid	\$	25,902.25	\$	11,655.77	\$	11,655.77	\$	10,000.00
355.07 Foreign Fire Insurance Premium Tax	\$	20,508.41	\$	20,477.94	\$	20,477.94	\$	20,000.00
355.09 Marcellus Shale Impact Fee Distribution	\$	752.59	\$	883.71	\$	883.71	\$	700.00
356.02 Game Commission Lands (State Gamelands)	\$	4,115.99	\$	4,115.99	\$	4,115.99	\$	4,115.99
357.03 County Liquid Fuels Tax Grants	\$	-	\$	60,000.00	\$	60,000.00	\$	73,825.42
TOTAL INTERGOVERNMENTAL REVENUES	\$	52,533.00	\$	98,305.15	\$	98,305.15	\$	109,741.41
	360-379 CHARGES FOR SERVICES							
361.30 Subdivision and Land Development Fees	\$	5,975.00	\$	-	\$	-	\$	2,000.00
361.33 Zoning Permit Fees	\$	7,394.68	\$	4,605.76	\$	5,213.10	\$	5,000.00
361.50 Sale of Maps & Publications	\$	3.25	\$	-	\$	-	\$	-
361.60 Tax Collection Fees	\$	16,195.80	\$	10,749.00	\$	10,749.00	\$	10,600.00
364.50 Sale of Recyclable Materials	\$	-	\$	2,016.90	\$	2,016.90	\$	2,000.00
365.50 Dog License Fees	\$	59.00	\$	38.00	\$	38.00	\$	40.00
367.00 Sports Field & Pavilion Rental Fees	\$	2,970.30	\$	3,157.29	\$	3,157.29	\$	3,000.00
TOTAL CHARGES FOR SERVICES	\$	32,598.03	\$	20,566.95	\$	21,174.29	\$	22,640.00
	389 ALL OTHER UNCLASSIFIED OPERATING REVENUES							
389.00 Unclassified Income	\$	1,554.36	\$	25.25	\$	25.25	\$	-
TOTAL ALL OTHER UNCLASSIFIED OPERATING REVENUES	\$	1,554.36	\$	25.25	\$	25.25	\$	-
	391-395 OTHER FINANCING SOURCES							
391.10 Sale of General Fixed Assets	\$	2,360.00	\$	-	\$	-	\$	-
395.00 Refunds of Prior Year Expenditures	\$	3,442.20	\$	703.00	\$	703.00	\$	-
TOTAL OTHER FINANCING SOURCES	\$	5,802.20	\$	703.00	\$	703.00	\$	-
TOTAL REVENUES	\$	1,306,993.13	\$	1,077,728.97	\$	1,197,263.72	\$	1,200,307.49

01 GENERAL FUND DETAILED REVENUES

301 REAL PROPERTY TAXES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
301.10 Real Estate Taxes- Current	\$ 366,634.18	\$ 415,236.46	\$ 421,506.01	\$ 424,728.24

The estimated fall assessed value of Halfmoon Township property is \$81,538,950.00. Therefore, each mill of tax will bring in approximately \$81,538.95 in current revenue. The line item accounts for a 97% collection rate.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
301.40 Real Estate Taxes- Delinquent	\$ 6,979.13	\$ 4,449.65	\$ 4,903.97	\$ 4,152.36

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

310 LOCAL TAX ENABLING ACT TAXES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
310.10 Real Estate Transfer Tax	\$ 88,238.38	\$ 39,234.54	\$ 47,081.45	\$ 40,000.00

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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
310.20 Earned Income Tax	\$ 548,462.02	\$ 448,071.91	\$ 536,145.02	\$ 543,000.00

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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
310.50 Local Services Tax	\$ 2,836.37	\$ 1,968.35	\$ 1,968.35	\$ 1,900.00

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

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
	\$ 1,013,150.08	\$ 908,960.91	\$ 1,011,604.80	\$ 1,013,780.60

321 BUSINESS LICENSES AND PERMITS

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
321.80 Cable Television Franchise	\$ 37,140.04	\$ 27,217.84	\$ 36,221.48	\$ 36,000.00

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

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
	\$ 37,140.04	\$ 27,217.84	\$ 36,221.48	\$ 36,000.00

331 FINES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
331.10 Court-District Magistrate Fines	\$ 10.00	\$ 600.00	\$ 600.00	\$ -

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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
331.13 State Police Fines	\$ 1,562.83	\$ 697.56	\$ 1,300.00	\$ 1,300.00

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

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
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	\$	1,572.83	\$	1,297.56	\$	1,900.00	\$	1,300.00
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341 INTEREST EARNINGS

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
341.01 Interest	\$	4,544.73	\$	14,560.70	\$	19,414.27	\$	9,000.00

The Township retains its funds in multiple separate interest-bearing cash accounts currently earning 0.65% and 3.5001% annually at First National Bank.

342 RENTS AND ROYALTIES

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
342.20 Rent of Buildings	\$	490.00	\$	620.00	\$	620.00	\$	550.00

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.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
342.46 Centre Region COG Building Lease	\$	7,295.48	\$	5,471.61	\$	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

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
	\$	12,330.21	\$	20,652.31	\$	27,329.75	\$	16,845.48

355 STATE SHARED REVENUE AND ENTITLEMENTS

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
355.01 Public Utility Realty Tax (PURTA)	\$	1,253.76	\$	1,171.74	\$	1,171.74	\$	1,100.00

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.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
355.05 General Municipal Pension System State Aid	\$	25,902.25	\$	11,655.77	\$	11,655.77	\$	10,000.00

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

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
355.07 Foreign Fire Insurance Premium Tax	\$	20,508.41	\$	20,477.94	\$	20,477.94	\$	20,000.00

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.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
355.09 Marcellus Shale Impact Fee Distribution	\$	752.59	\$	883.71	\$	883.71	\$	700.00

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

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
356.02 Game Commission Lands (State Gamelands)	\$	4,115.99	\$	4,115.99	\$	4,115.99	\$	4,115.99

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

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
357.03 County Liquid Fuels Tax Grants	\$	-	\$	60,000.00	\$	60,000.00	\$	73,825.42

The Township requests funding from the Centre County Liquid Fuels Grant typically every other year. For 2023, the township is requesting \$73,825.42. According to the Liquid Fuels auditors, this money needs to be deposited in the General Fund.

TOTAL INTERGOVERNMENTAL REVENUES

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
	\$	52,533.00	\$	98,305.15	\$	98,305.15	\$	109,741.41

361 GENERAL GOVERNMENT CHARGES FOR SERVICES

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
361.30 Subdivision and Land Development Fees	\$	5,975.00	\$	-	\$	-	\$	2,000.00

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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
361.33 Zoning Permit Fees	\$ 7,394.68	\$ 4,605.76	\$ 5,213.10	\$ 5,000.00

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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
361.50 Sale of Maps & Publications	\$ 3.25	\$ -	\$ -	\$ -

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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
361.60 Tax Collection Fees	\$ 16,195.80	\$ 10,749.00	\$ 10,749.00	\$ 10,600.00

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

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
364.50 Sale of Recyclable Materials	\$ -	\$ 2,016.90	\$ 2,016.90	\$ 2,000.00

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

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
365.50 Dog License Fees	\$ 59.00	\$ 38.00	\$ 38.00	\$ 40.00

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

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
367.00 Sports Field & Pavilion Rental Fees	\$ 2,970.30	\$ 3,157.29	\$ 3,157.29	\$ 3,000.00

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

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
	\$ 32,598.03	\$ 20,566.95	\$ 21,174.29	\$ 22,640.00

489 ALL OTHER UNCLASSIFIED OPERATING REVENUES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
389.00 Unclassified Income	\$ 1,554.36	\$ 25.25	\$ 25.25	\$ -

These accounts are for revenue received and not specifically assigned to another account.

TOTAL ALL OTHER UNCLASSIFIED OPERATING REVENUES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
	\$ 1,554.36	\$ 25.25	\$ 25.25	\$ -

391 PROCEEDS OF GENERAL FIXED ASSETS

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
391.10 Sale of General Fixed Assets	\$ 2,360.00	\$ -	\$ -	\$ -

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.

395 REFUNDS OF PRIOR YEAR EXPENDITURES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
395.00 Refunds of Prior Year Expenditures	\$ 3,442.20	\$ 703.00	\$ 703.00	\$ -

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

TOTAL OTHER FINANCING SOURCES				
2022 Actuals		2023 YTD (10.01.2023)		2024 Budget
\$	5,802.20	\$	703.00	\$ 703.00
				\$ -

01. GENERAL FUND EXPENDITURES SUMMARY

		2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
400-409 GENERAL GOVERNMENT					
400.05 Supervisor's Wages		\$ 9,000.00	\$ 8,290.00	\$ 13,340.00	\$ 14,620.00
400.33 Supervisor's Mileage Reimbursement		\$ -	\$ -	\$ -	\$ 750.00
400.42 Supervisor's Subscriptions & Dues		\$ 2,223.44	\$ 1,472.00	\$ 1,472.00	\$ 1,622.00
400.45 C-NET Annual Dues		\$ 16,253.50	\$ 12,486.75	\$ 16,683.30	\$ 17,298.00
400.46 Supervisor's Professional Development		\$ -	\$ 165.00	\$ 185.00	\$ 1,500.00
402.12 Treasurer's Salary		\$ 41,514.90	\$ 36,992.76	\$ 48,921.60	\$ 58,240.00
402.18 Treasurer's Overtime		\$ 2,504.90	\$ 1,658.16	\$ 2,600.00	\$ 4,032.00
402.31 Professional Auditing Services		\$ 7,000.00	\$ 6,700.00	\$ 6,700.00	\$ 6,800.00
402.46 Treasurer's Professional Development		\$ 298.66	\$ 35.00	\$ 234.00	\$ 2,000.00
403.20 Tax Collection Supplies		\$ 741.22	\$ 1,409.70	\$ 1,409.70	\$ 1,600.00
404.31 Solicitor Fees		\$ 40,741.50	\$ 31,879.35	\$ 48,000.00	\$ 65,000.00
404.34 Legal Advertising		\$ 3,246.78	\$ 1,638.60	\$ 3,000.00	\$ 5,000.00
404.35 Staff Bonding		\$ 3,543.00	\$ 1,923.00	\$ 1,923.00	\$ 2,020.00
404.49 Codification		\$ 8,839.00	\$ 1,195.00	\$ 1,195.00	\$ 1,255.00
405.12 Secretary's Salary		\$ 51,095.02	\$ 42,230.01	\$ 55,848.00	\$ 62,400.00
405.18 Secretary's Overtime		\$ 1,810.58	\$ 1,228.54	\$ 3,025.00	\$ 4,320.00
405.46 Secretary's Professional Development		\$ 785.56	\$ 595.00	\$ 595.00	\$ 2,400.00
406.21 Administrative Office Supplies		\$ 5,265.99	\$ 585.99	\$ 4,000.00	\$ 5,000.00
406.23 Postage Machine & Postage		\$ 897.33	\$ 1,327.84	\$ 1,465.00	\$ 1,520.00
406.28 Copier Lease & Copies		\$ 2,782.87	\$ 1,812.78	\$ 2,560.00	\$ 2,600.00
406.45 Centre Region COG Dues		\$ 111,616.00	\$ 77,246.25	\$ 102,995.00	\$ 84,397.00
407.20 Computer Hardware Repairs/Maintenance		\$ -	\$ 1,082.28	\$ 1,082.28	\$ -
407.42 Annual Software Subscriptions		\$ 8,390.26	\$ 2,473.81	\$ 5,000.00	\$ 6,500.00
407.45 Contracted IT Services		\$ 2,235.07	\$ 734.20	\$ 1,000.00	\$ 1,200.00
408.31 Engineering Services		\$ 8,053.75	\$ 254.00	\$ 600.00	\$ 2,000.00
409.32 Communications		\$ 8,689.73	\$ 4,969.25	\$ 6,560.00	\$ 7,500.00
409.36 Public Utilities		\$ 7,485.32	\$ 6,119.54	\$ 9,600.00	\$ 12,000.00
409.37 Building Maintenance & Repair Services		\$ 5,978.10	\$ 5,384.44	\$ 9,500.00	\$ 15,000.00
TOTAL GENERAL GOVERNMENT		\$ 350,992.48	\$ 251,889.25	\$ 349,493.88	\$ 388,574.00
410-419 PUBLIC SAFETY					
411.30 Fire Protection Services		\$ -	\$ 87,164.73	\$ 107,317.32	\$ 50,499.83
411.35 Fire Protection Workers' Compensation		\$ -	\$ 7,114.31	\$ 7,114.31	\$ 7,500.00
411.54 Foreign Fire Insurance Premium Tax Allocation		\$ 20,508.41	\$ -	\$ 20,477.94	\$ 20,000.00
412.35 EMS Workers' Compensation		\$ 218.28	\$ 197.54	\$ 197.54	\$ 250.00
412.54 EMS Contribution		\$ 15,656.25	\$ 10,500.00	\$ 14,000.00	\$ 50,306.70
414.31 Planning Commission Recording Secretary		\$ 300.00	\$ 150.00	\$ 500.00	\$ 600.00
414.45 Contracted Zoning Officer Services		\$ 6,395.71	\$ 7,763.47	\$ 10,320.00	\$ 40,200.00
419.45 Contracted PA One Call Services		\$ 43.81	\$ 29.69	\$ 45.00	\$ 50.00
TOTAL PUBLIC SAFETY		\$ 43,122.46	\$ 112,919.74	\$ 159,972.11	\$ 169,406.53

427.31 Monthly Trash Collection Services	\$	1,345.08	\$	1,109.91	\$	1,481.91	\$	1,630.10
427.44 Annual Riff-Raff Event	\$	4,156.37	\$	5,957.96	\$	5,957.96	\$	6,850.00
TOTAL SANITATION	\$	5,501.45	\$	7,067.87	\$	7,439.87	\$	8,480.10
430-439 PUBLIC WORKS								
430.12 Public Works Department Salaries	\$	59,990.48	\$	67,036.50	\$	89,440.00	\$	98,072.00
430.15 Public Works Laborer Part-Time/Seasonal Wages	\$	10,535.25	\$	1,856.00	\$	10,200.00	\$	15,360.00
430.18 Public Works Department Overtime	\$	2,630.94	\$	2,058.75	\$	6,192.00	\$	6,789.60
430.24 Public Works General Operating Supplies	\$	1,920.47	\$	2,198.72	\$	9,000.00	\$	10,000.00
430.28 Fuel for Equipment	\$	8,998.83	\$	4,601.69	\$	10,000.00	\$	14,000.00
430.29 Clothing/Personal Protective Equipment	\$	587.78	\$	254.94	\$	3,500.00	\$	2,500.00
430.46 Professional Development	\$	934.98	\$	968.13	\$	2,500.00	\$	2,500.00
433.24 Street Signs & Supplies	\$	311.04	\$	15.38	\$	5,000.00	\$	1,000.00
434.36 Street Lighting	\$	1,060.33	\$	850.45	\$	1,200.00	\$	1,200.00
437.25 Equipment Maintenance & Repairs	\$	9,184.36	\$	3,528.66	\$	16,500.00	\$	12,000.00
438.25 Road Maintenance & Repairs	\$	3,962.26	\$	63,432.71	\$	90,000.00	\$	188,825.42
TOTAL PUBLIC WORKS	\$	100,116.72	\$	146,801.93	\$	243,532.00	\$	352,247.02
450-459 CULTURE-RECREATION								
454.25 Park Maintenance & Repair Supplies	\$	1,053.79	\$	22,529.30	\$	32,000.00	\$	2,000.00
454.36 Park Electricity	\$	368.20	\$	298.07	\$	397.43	\$	430.00
454.44 Portable Toilet Rental	\$	2,310.00	\$	2,070.00	\$	2,760.00	\$	3,000.00
456.54 Library Contributions	\$	55,584.00	\$	42,090.00	\$	54,620.00	\$	13,950.00
TOTAL CULTURE-RECREATION	\$	59,315.99	\$	66,987.37	\$	89,777.43	\$	19,380.00
460-469 COMMUNITY DEVELOPMENT								
461.45 Spring Creek Watershed Dues	\$	-	\$	558.00	\$	558.00	\$	418.50
TOTAL COMMUNITY DEVELOPMENT	\$	-	\$	558.00	\$	558.00	\$	418.50
481-484 EMPLOYER PAID BENEFITS								
481.10 Social Security (FICA)	\$	12,357.49	\$	10,030.69	\$	14,334.08	\$	15,768.68
481.20 Medicare	\$	2,890.08	\$	2,345.90	\$	3,352.33	\$	3,687.84
481.30 Unemployment Compensation	\$	563.55	\$	389.66	\$	600.00	\$	600.00
483.30 Non-Uniform Pension Contributions	\$	40,637.62	\$	25,518.57	\$	25,518.57	\$	20,500.00
484.00 Workers' Compensation Insurance	\$	3,820.00	\$	-	\$	3,613.00	\$	5,000.00
TOTAL EMPLOYER PAID BENEFITS	\$	60,268.74	\$	38,284.82	\$	47,417.98	\$	45,556.52
486 INSURANCE, CASUALTY, AND SURETY								
486.00 Liability Insurances	\$	10,760.50	\$	11,099.80	\$	21,394.70	\$	24,000.00
TOTAL INSURANCE, CASUALTY, AND SURETY	\$	10,760.50	\$	11,099.80	\$	21,394.70	\$	24,000.00
487 HEALTH & OTHER GROUP INSURANCE BENEFITS								
487.00 Health Insurance	\$	32,890.59	\$	22,629.60	\$	28,936.80	\$	26,406.24
487.190 Dental/Vision Insurance	\$	1,572.68	\$	1,318.47	\$	1,761.48	\$	1,843.68
487.191 Life Insurance	\$	1,229.56	\$	-	\$	1,000.32	\$	1,000.32
487.192 Short-Term Disability Insurance	\$	877.92	\$	-	\$	714.24	\$	714.24
487.193 HRA Reimbursement	\$	-	\$	-	\$	1,200.00	\$	1,200.00

TOTAL HEALTH & OTHER GROUP INSURANCE BENEFITS	\$	36,570.75	\$	23,948.07	\$	33,612.84	\$	31,164.48
489 ALL OTHER UNCLASSIFIED OPERATING EXPENDITURES								
489.00 Unencumbered Funds	\$	7,970.38	\$	1,347.82	\$	5,000.00	\$	11,080.34
TOTAL ALL OTHER UNCLASSIFIED OPERATING EXPENDITURES	\$	7,970.38	\$	1,347.82	\$	5,000.00	\$	11,080.34
492 INTERFUND OPERATING TRANSFERS								
492.18 Transfer to Park & Recreation Fund	\$	37,000.00	\$	16,000.00	\$	16,000.00	\$	20,000.00
492.30 Transfer to Capital Reserve Fund	\$	30,000.00	\$	115,000.00	\$	115,000.00	\$	130,000.00
TOTAL INTERFUND OPERATING TRANSFERS	\$	67,000.00	\$	131,000.00	\$	131,000.00	\$	150,000.00
TOTAL EXPENDITURES	\$	859,260.49	\$	791,904.67	\$	1,089,198.81	\$	1,200,307.49
NET INCOME	\$	447,732.64	\$	285,824.30	\$	108,064.91	\$	-

01 GENERAL FUND DETAILED EXPENDITURES

400-409 GENERAL GOVERNMENT						
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget		
400.05 Supervisor's Wages	\$ 9,000.00	\$ 8,290.00	\$ 13,340.00	\$ 14,620.00		

Per the 2nd Class Township Code, Supervisors may receive as compensation in 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 \$5,120.00 in the event Mr. Beck is re-appointed as a working Supervisor.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget		
400.42 Supervisor's Subscriptions & Dues	\$ 2,223.44	\$ 1,472.00	\$ 1,472.00	\$ 1,622.00		

This line item includes the following annual subscriptions and dues:

- 1.PSATS (\$1,322)
- 2.CCATO (\$100)
- 3.Sam's Club (\$50)

The additional \$150.00 is for contingencies or additional subscriptions or dues or an increase to PSATS, that has been undetermined as of this budget.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget		
400.45 C-NET Annual Dues	\$ 16,253.50	\$ 12,486.75	\$ 16,683.30	\$ 17,298.00		

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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget		
400.46 Supervisor's Professional Development	\$ -	\$ 165.00	\$ 185.00	\$ 1,500.00		

This item includes the costs associated with attending the PA State Association-Twp Supervisors (PSATS) Annual Education Conference & Exhibit Show.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget		
402.12 Treasurer's Salary	\$ 41,514.90	\$ 36,992.76	\$ 48,921.60	\$ 58,240.00		

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 2024, the Township Treasurer will be compensated \$28.00 per hour and will be budgeted to work 2080 hours in the year.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget		
402.18 Treasurer's Overtime	\$ 2,504.90	\$ 1,658.16	\$ 2,600.00	\$ 4,032.00		

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 2024 the amount budgeted is \$42.00 per 96 overtime hours.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget		
402.31 Professional Auditing Services	\$ 7,000.00	\$ 6,700.00	\$ 6,700.00	\$ 6,800.00		

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 2024, the township will utilize BBD, LLP to complete their annual audit.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget		
402.46 Treasurer's Professional Development	\$ 298.66	\$ 35.00	\$ 234.00	\$ 2,000.00		

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 the costs to attend the PSATS 2024 Annual Conference.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget		
403.20 Tax Collection Supplies	\$ 741.22	\$ 1,409.70	\$ 1,409.70	\$ 1,600.00		

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 2024 line item accounts for the purchase of postage and an approximate 6% increase to RBA services.

404.31 Solicitor Fees	\$	40,741.50	\$	31,879.35	\$	48,000.00	\$	65,000.00
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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. Each year the Board of Supervisors appoints a firm to serve as Solicitor for the Township. Currently, the firms Salzmann Hughes and McQuaide Blasko serve as dual firms representing the Township.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
404.34 Legal Advertising	\$	3,246.78	\$	1,638.60	\$	3,000.00	\$	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 2024 the newspaper in general circulation in the township is the Centre Daily Times.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
404.35 Staff Bonding	\$	3,543.00	\$	1,923.00	\$	1,923.00	\$	2,020.00

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- (\$1,800.00)
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 2024 line item accounts for a 5% increase.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
404.49 Codification	\$	8,839.00	\$	1,195.00	\$	1,195.00	\$	1,255.00

This line item includes the annual eCode maintenance. This line item would also include the codification of all new laws, which is planned for 2025. The 2024 line item accounts for a 5% increase.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
405.12 Secretary's Salary	\$	51,095.02	\$	42,230.01	\$	55,848.00	\$	62,400.00

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 2024, the Township Secretary will be compensated \$30.00 per hour and will be budgeted to work 2080 hours in the year.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
405.18 Secretary's Overtime	\$	1,810.58	\$	1,228.54	\$	3,025.00	\$	4,320.00

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 2024 the amount budgeted is \$45.00 per 96 overtime hours.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
405.46 Secretary's Professional Development	\$	785.56	\$	595.00	\$	595.00	\$	2,400.00

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 2024 Pennsylvania Association of Municipal Administrators (PAMA) Conference.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
406.21 Administrative Office Supplies	\$	5,265.99	\$	585.99	\$	4,000.00	\$	5,000.00

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

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
406.23 Postage Machine & Postage	\$	897.33	\$	1,327.84	\$	1,465.00	\$	1,520.00

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 2024 line accounts for the following:

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

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
406.28 Copier Lease & Copies	\$	2,782.87	\$	1,812.78	\$	2,560.00	\$	2,600.00

The Township contracts with Topp Business Solutions for its copier and copying expenses. The contracted rate for the copier is \$199.71 per month. The copies are billed \$0.007 per black/white and \$0.0425 per color copy.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
406.45 Centre Region COG Dues	\$ 111,616.00	\$ 77,246.25	\$ 102,995.00	\$ 84,397.00

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

1. Administration (\$35,574)
2. CCMPO (\$8,918)
3. COG Building Capital (\$2,791)
4. EMC (\$2,791)
5. Local & Regional Planning Services (\$34,187)
6. Contingency (\$136)

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
407.20 Computer Hardware Repairs/Maintenance	\$ -	\$ 1,082.28	\$ 1,082.28	\$ -

This account reflects the cost of replacing aged computers, laptops, and tablets. The next major hardware replacement is scheduled for 2025.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
407.42 Annual Software Subscriptions	\$ 8,390.26	\$ 2,473.81	\$ 5,000.00	\$ 6,500.00

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

1. Dropbox Business: (\$864.00)
2. Microsoft 365 (\$1,500.00)
3. Zoom (\$216.00)
4. QuickBooks 2024 Purchase & Additional Fees (\$2,000.00)
5. SSL Certificate for Website (\$200.00)
6. Website Backup/Hosting (\$220.00)

The 2024 line item accounts for an additional \$1,500.00 for the contingency of increased subscription fees.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
407.45 Contracted IT Services	\$ 2,235.07	\$ 734.20	\$ 1,000.00	\$ 1,200.00

The Township contracts with the State College Borough for its IT services.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
408.31 Engineering Services	\$ 8,053.75	\$ 254.00	\$ 600.00	\$ 2,000.00

Each year the Board of Supervisors appoints a firm to serve as Engineer for the Township. Currently, the firm representing the Township is Franson Engineering & Surveying, with Don Franson, serving as the primary engineer for Halfmoon Township.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
409.32 Communications	\$ 8,689.73	\$ 4,969.25	\$ 6,560.00	\$ 7,500.00

This line item includes the following expenses:

1. Telephone Services for both locations (\$2,500)
2. Internet Services for both locations (\$5,000)

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
409.36 Public Utilities	\$ 7,485.32	\$ 6,119.54	\$ 9,600.00	\$ 12,000.00

This line item includes the following utilities:

1. Electricity for both locations (\$5,500)
2. Propane Gas for Maintenance Building (\$4,500)
3. Water for both locations (\$1000)

There is an additional \$1000.00 included in the 2024 line item, for contingency expenses

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
409.37 Building Maintenance & Repair Services	\$ 5,978.10	\$ 5,384.44	\$ 9,500.00	\$ 15,000.00

This line item includes the following:

1. Cleaning Services for Municipal Building (\$5,642)
2. Pest Control Services Municipal Building/Park (\$1000)
3. Septic Pumping Services (\$300)

There is an additional \$5,358.00 included in the 2024 line item, for contingency expenses. This line item would include any and all maintenance repairs that may arise over the course of a year.

TOTAL GENERAL GOVERNMENT

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
	\$ 350,992.48	\$ 251,889.25	\$ 349,493.88	\$ 388,574.00

410-419 PUBLIC SAFETY

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
411.30 Fire Protection Services	\$ -	\$ 87,164.73	\$ 107,317.32	\$ 50,499.83

In 2023, a project was completed to re-calibrate the funding for the various fire companies that shared coverage area within Halfmoon Township. Through careful consideration, three Resolutions were created to fund the fire companies on a percentage basis, on determined need. The breakdown is as follows:

Port Matilda Fire Company: 38%
Warriors Mark Fire Company: 13%
Alpha Fire Company: 1%

In 2024, a portion of the annual fire protection fees will be funded through the remaining fund balance, in an effort to close out the Fire Protection Fund.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
411.35 Fire Protection Workers' Compensation	\$ -	\$ 7,114.31	\$ 7,114.31	\$ 7,500.00

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 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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
411.54 Foreign Fire Insurance Premium Tax Allocation	\$ 20,508.41	\$ -	\$ 20,477.94	\$ 20,000.00

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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
412.35 EMS Workers' Compensation	\$ 218.28	\$ 197.54	\$ 197.54	\$ 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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
412.54 EMS Contribution	\$ 15,656.25	\$ 10,500.00	\$ 14,000.00	\$ 50,306.70

The Township contributes to Port Matilda EMS and Centre Life Link. The Board passed Resolution 2023-22 agreeing to contribute 29% of the line-item Municipal Contributions in the Port Matilda EMS budget. In 2024, the Board determined the need for the Port Matilda EMS to be \$156,230.00. The Township also donates \$5,000.00 to Centre Life Link.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
414.31 Planning Commission Recording Secretary	\$ 300.00	\$ 150.00	\$ 500.00	\$ 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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
414.45 Contracted Zoning Officer Services	\$ 6,395.71	\$ 7,763.47	\$ 10,320.00	\$ 40,200.00

This line item includes the expenses for the contracted services for a Zoning Officer from JHA Companies. The total figure accounts for the continuation of the 2024 Ordinance Review Project. The line item accounts for 300 billable hours at a hourly rate of \$130.00 accounting for the SALDO re-write project, and an additional \$1,200.00 for mileage reimbursement costs.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
419.45 Contracted PA One Call Services	\$ 43.81	\$ 29.69	\$ 45.00	\$ 50.00

This line item includes the PA One Call (Call Before You Dig) Services. The Township averages 105 calls a year, this line item accounts for a charge of \$0.72 per call. However, a majority of the annual bill is paid by an annual credit.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
TOTAL PUBLIC SAFETY	\$ 43,122.46	\$ 112,919.74	\$ 159,972.11	\$ 169,406.53

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
427.31 Monthly Trash Collection Services	\$ 1,345.08	\$ 1,109.91	\$ 1,481.91	\$ 1,630.10

This line item includes the weekly trash services. The current monthly price is \$124.00/month. This accounts for a possible 10% increase as indicated by Fred Carson Disposal Service.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
427.44 Annual Riff-Raff Event	\$ 4,156.37	\$ 5,957.96	\$ 5,957.96	\$ 6,850.00

This line item includes the annual riff-raff event expenses. The 2024 figure accounts for an approximately 15% increase based on the increase of usage and rates.

TOTAL SANITATION					
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget	
	\$ 5,501.45	\$ 7,067.87	\$ 7,439.87	\$ 8,480.10	

430-439 PUBLIC WORKS					
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget	
430.12 Public Works Department Salaries	\$ 59,990.48	\$ 67,036.50	\$ 89,440.00	\$ 98,072.00	

In 2024, the Public Works Department will consist of a Roadmaster being compensated \$25.25/hr. and a Public Works Laborer being compensated \$21.90/hr. both positions will be budgeted to work 2080 hours in the year.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget	
430.15 Public Works Laborer Part-Time/Seasonal Wages	\$ 10,535.25	\$ 1,856.00	\$ 10,200.00	\$ 15,360.00	

Part-Time and Seasonal workers are hired to help with general road maintenance, mowing, plowing and other various public works jobs. In 2024, this line item includes 768 budgeted hours at \$20.00/hr.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget	
430.18 Public Works Department Overtime	\$ 2,630.94	\$ 2,058.75	\$ 6,192.00	\$ 6,789.60	

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. This line item in 2024 accounts for 96 hours of overtime per each full-time employee.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget	
430.24 Public Works General Operating Supplies	\$ 1,920.47	\$ 2,198.72	\$ 9,000.00	\$ 10,000.00	

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. This section also includes purchases of office supplies such as paper, pens, files, calendars, desk supplies, and other miscellaneous items by the Public Works Department. The purchase of small tools such as leaf blowers, weed eaters, hand saws, drills, shovels, rakes, sledgehammers, brooms, welding, and shop tools will also be made from this account

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget	
430.28 Fuel for Equipment	\$ 8,998.83	\$ 4,601.69	\$ 10,000.00	\$ 14,000.00	

This line item includes the purchases for all gasoline and diesel fuel required for Public Works activities.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget	
430.29 Clothing/Personal Protective Equipment	\$ 587.78	\$ 254.94	\$ 3,500.00	\$ 2,500.00	

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 2024, this line item includes:

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

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget	
430.46 Professional Development	\$ 934.98	\$ 968.13	\$ 2,500.00	\$ 2,500.00	

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. This line item also includes the costs to attend the PSATS 2024 Annual Conference.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget	
433.24 Street Signs & Supplies	\$ 311.04	\$ 15.38	\$ 5,000.00	\$ 1,000.00	

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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget	
434.36 Street Lighting	\$ 1,060.33	\$ 850.45	\$ 1,200.00	\$ 1,200.00	

Currently, the township has 11 LED streetlights located in the Stormstown Village.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget	
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437.25 Equipment Maintenance & Repairs	\$	9,184.36	\$	3,528.66	\$	16,500.00	\$	12,000.00
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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. 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.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
438.25 Road Maintenance & Repairs	\$	3,962.26	\$	63,432.71	\$	90,000.00	\$	188,825.42

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 2024, this line item includes:

1. Rental of Crack Sealer (\$3,000.00)
2. Aggregate for Various Township Berms (\$7,000.00)
3. Asphalt for Various Township Roads (\$5,000.00)
4. Oil for Various Township Berms (\$2,000.00)
5. Dead Tree Removal Services (\$7,200.00)
6. Autumn Circle Resurfacing Project (\$73,825.42)
7. Smith Road Berm Resurfacing Project (Marengo Road to Sky Harbor Drive) (\$85,000.00)

The remaining funding accounts for possible inflation or contingency items that may arise over the course of 2024. This line item also includes any road or street project that requires a contracted service to complete. In 2024, this line item includes matching funds in the event the Township is awarded the Centre County Liquid Fuels Grant for the Autumn Circle Resurfacing Project. Please note, if the grant is not awarded to the township these funds will not be utilized.

TOTAL PUBLIC WORKS

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
	\$	100,116.72	\$	146,801.93	\$	243,532.00	\$	352,247.02

450-459 CULTURE-RECREATION

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
454.25 Park Maintenance & Repair Supplies	\$	1,053.79	\$	22,529.30	\$	32,000.00	\$	2,000.00

This line item is used to purchase supplies and materials for the upkeep of the Township owned parks.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
454.36 Park Electricity	\$	368.20	\$	298.07	\$	397.43	\$	430.00

This account includes electricity for Autumn Meadow Park & the baseball field lighting at Municipal Lane Park. The 2024 line item accounts for an approximate 8% increase to the annual cost.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
454.44 Portable Toilet Rental	\$	2,310.00	\$	2,070.00	\$	2,760.00	\$	3,000.00

This line item includes the rental of two portable toilets, one located at each park. The 2024 line item accounts for an increase to \$125.00 per unit.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
456.54 Library Contributions	\$	55,584.00	\$	42,090.00	\$	54,620.00	\$	13,950.00

In 2023, the board adopted Resolution 2023-17, which developed a formula for contributing \$5.00 per capita. The 2020 Census states the population of Halfmoon Township is 2,790.

TOTAL CULTURE-RECREATION

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
	\$	59,315.99	\$	66,987.37	\$	89,777.43	\$	19,380.00

460-469 COMMUNITY DEVELOPMENT

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
461.45 Spring Creek Watershed Dues	\$	-	\$	558.00	\$	558.00	\$	418.50

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 .15 per resident. The 2020 Census states the population of Halfmoon Township is 2,790.

TOTAL COMMUNITY DEVELOPMENT

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
	\$	-	\$	558.00	\$	558.00	\$	418.50

481-484 EMPLOYER PAID BENEFITS

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
481.10 Social Security (FICA)	\$	12,357.49	\$	10,030.69	\$	14,334.08	\$	15,768.68

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

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
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481.20 Medicare	\$	2,890.08	\$	2,345.90	\$	3,352.33	\$	3,687.84
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This line item accounts for employer contributions toward Medicare at a rate of 1.45% of gross payroll following Federal law.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
481.30 Unemployment Compensation	\$	563.55	\$	389.66	\$	600.00	\$	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.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
483.30 Non-Uniform Pension Contributions	\$	40,637.62	\$	25,518.57	\$	25,518.57	\$	20,500.00

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 Benefit Plan is currently 119.1% funded and therefore the Township will not have an MMO to pay for 2024 & 2025. Per our Pension Administrator's advice the Act 205 Pension State Aid should be deposited into the Defined Benefit Plan as "Excess State Aid" for the next two years. The Defined Contribution Plan contributions are determined by an employee match of a maximum of 6%.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
484.00 Workers' Compensation Insurance	\$	3,820.00	\$	-	\$	3,613.00	\$	5,000.00

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 2024 line item accounts for an increase to the current policy due to an increase in wages.

TOTAL EMPLOYER PAID BENEFITS								
		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
	\$	60,268.74	\$	38,284.82	\$	47,417.98	\$	45,556.52

486 INSURANCE, CASUALTY, AND SURETY								
		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
486.00 Liability Insurances	\$	10,760.50	\$	11,099.80	\$	21,394.70	\$	24,000.00

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 2024 line item accounts for an approximate 12% increase to the current policy.

TOTAL INSURANCE, CASUALTY, AND SURETY								
		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
	\$	10,760.50	\$	11,099.80	\$	21,394.70	\$	24,000.00

487 HEALTH & OTHER GROUP INSURANCE BENEFITS								
		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
487.00 Health Insurance	\$	32,890.59	\$	22,629.60	\$	28,936.80	\$	26,406.24

The Township contracts with Geisinger Insurance for its health insurance. The current rate is \$700.80/Employee per month. The policy term expires May 31, 2024, 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 7% increase to the monthly fee for the remaining eight months.

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

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
487.190 Dental/Vision Insurance	\$	1,572.68	\$	1,318.47	\$	1,761.48	\$	1,843.68

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

Dental: \$41.50/Employee

Vision: \$7.43/Employee

The policy term expires May 31, 2024, 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 7% increase to the monthly fee for the remaining eight months.

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

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
487.191 Life Insurance	\$	1,229.56	\$	-	\$	1,000.32	\$	1,000.32

The Township contracts with PA Townships Health Insurance Cooperative Trust (PSATS) for its life insurance. The current rate is \$250.08 per year. PSATS has stated there will not be an increase for 2024. Currently, all full-time staff members utilize the short-term disability insurance benefit.

		2022 Actuals		2023 YTD (10.01.2023)		2023 Projected		2024 Budget
487.192 Short-Term Disability Insurance	\$	877.92	\$	-	\$	714.24	\$	714.24

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. PSATS has stated there will not be an increase for 2024. Currently, all full-time staff members utilize the short-term disability insurance benefit.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
487.193 HRA Reimbursement	\$ -	\$ -	\$ 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	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
	\$ 36,570.75	\$ 23,948.07	\$ 33,612.84	\$ 31,164.48

489 ALL OTHER UNCLASSIFIED OPERATING EXPENDITURES	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
489.00 Unencumbered Funds	\$ 7,970.38	\$ 1,347.82	\$ 5,000.00	\$ 11,080.34

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	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
	\$ 7,970.38	\$ 1,347.82	\$ 5,000.00	\$ 11,080.34

492 INTERFUND OPERATING TRANSFERS	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
492.18 Transfer to Park & Recreation Fund	\$ 37,000.00	\$ 16,000.00	\$ 16,000.00	\$ 20,000.00

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

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
492.30 Transfer to Capital Reserve Fund	\$ 30,000.00	\$ 115,000.00	\$ 115,000.00	\$ 130,000.00

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

TOTAL INTERFUND OPERATING TRANSFERS	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
	\$ 67,000.00	\$ 131,000.00	\$ 131,000.00	\$ 150,000.00

ARPA FUNDS		
279.00 Unreserved Fund Balance	\$	2024 Budget 307,170.73
TOTAL REVENUES	\$	307,170.73
400 • EXPENDITURES		
Autumn Circle Resurfacing Project (Option 1)	\$	1,214.39
Saddle Ridge Road Resurfacing Project (Option 2)	\$	116,367.12
Trail Run Resurfacing Project (Option 3)	\$	24,514.40
Harness Downs Road Resurfacing Project (Option 4)	\$	82,393.64
Bridle Path Court Resurfacing Project (Option 5)	\$	18,328.32
Municipal Lane Resurfacing Project (Option 6)	\$	64,352.86
TOTAL EXPENDITURES	\$	307,170.73
TOTAL AMOUNT OF REMAINING FUNDS	\$	-

03. FIRE PROTECTION FUND SUMMARY

300 • REVENUES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
300-319 TAXES				
301.10 Real Estate Taxes- Current	\$ 133,464.42	\$ 2,094.19	\$ 2,094.19	\$ -
301.40 Real Estate Taxes- Delinquent	\$ 1,580.63	\$ 15.08	\$ 1,544.41	\$ -
TOTAL TAXES	\$ 135,045.05	\$ 2,109.27	\$ 3,638.60	\$ -

340-342 INTEREST, RENTS AND ROYALTIES

341.01 Interest	\$ 941.45	\$ 1,337.72	\$ 1,750.00	\$ -
TOTAL INTEREST, RENTS AND ROYALTIES	\$ 941.45	\$ 1,337.72	\$ 1,750.00	\$ -

TOTAL REVENUES	\$ 135,986.50	\$ 3,446.99	\$ 5,388.60	\$ -
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400 • EXPENDITURES

410-419 PUBLIC SAFETY				
411.35 Fire Protection Workers' Compensation	\$ 6,675.14	\$ -	\$ -	\$ -
411.45 Fire Protection Services	\$ 117,848.68	\$ -	\$ -	\$ 58,685.46
TOTAL PUBLIC SAFETY	\$ 124,523.82	\$ -	\$ -	\$ 58,685.46

TOTAL EXPENDITURES	\$ 124,523.82	\$ -	\$ -	\$ 58,685.46
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NET INCOME	\$ 11,462.68	\$ 3,446.99	\$ 5,388.60	\$ (58,685.46)
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279. UNRESERVED FUND BALANCE			\$ 58,685.46	
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TOTAL AMOUNT OF FUNDS			\$ -	
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03. FIRE PROTECTION FUND DETAILED**300 • REVENUES****300-319 TAXES**

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
301.10 Real Estate Taxes- Current	\$ 133,464.42	\$ 2,094.19	\$ 2,094.19	\$ -

In 2020, with Resolution 2020-08 the Fire Protection Tax Levy was established at 1.70 mills, bringing the total tax millage to 8.37 mills. In 2022, with Resolution 2022-30, the tax levy design was restructured and the Fire Protection Tax Levy was abolished. However, the fire tax millage was transferred into the Township General Tax Levy and a tax cut was induced, bringing the total township millage to 7.37 mills.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
301.40 Real Estate Taxes- Delinquent	\$ 1,580.63	\$ 15.08	\$ 1,544.41	\$ -

Due to the Fire Protection Tax Levy no longer being in existence, eventually there will no longer be delinquent taxes. Therefore, a zero balance will show for 2024 revenue.

TOTAL TAXES

\$ 135,045.05	\$ 2,109.27	\$ 3,638.60	\$ -
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340-342 INTEREST, RENTS AND ROYALTIES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
341.01 Interest	\$ 941.45	\$ 1,337.72	\$ 1,750.00	\$ -

The Township retains its funds in an interest-bearing cash account currently earning 3.5001% annually at First National Bank.

TOTAL INTEREST, RENTS AND ROYALTIES

\$ 941.45	\$ 1,337.72	\$ 1,750.00	\$ -
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TOTAL REVENUES	\$ 135,986.50	\$ 3,446.99	\$ 5,388.60	\$ -
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400 • EXPENDITURES**410-419 PUBLIC SAFETY**

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
411.35 Fire Protection Workers' Compensation	\$ 6,675.14	\$ -	\$ -	\$ -

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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
411.45 Fire Protection Services	\$ 117,848.68	\$ -	\$ -	\$ 58,685.46

In 2023, a project was completed to re-calibrate the funding for the various fire companies that shared coverage area within Halfmoon Township. Through careful consideration, three Resolutions were created to fund the fire companies on a percentage basis, on determined need. The breakdown is as follows:

Port Matilda Fire Company: 38%

Warriors Mark Fire Company: 13%

Alpha Fire Company: 1%

In 2024, a portion of the annual fire protection fees will be funded through the remaining fund balance, in an effort to close out the Fire Protection Fund.

TOTAL PUBLIC SAFETY

\$ 124,523.82	\$ -	\$ -	\$ 58,685.46
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TOTAL EXPENDITURES	\$ 124,523.82	\$ -	\$ -	\$ 58,685.46
NET INCOME	\$ 11,462.68	\$ 3,446.99	\$ 5,388.60	\$ (58,685.46)
279. UNRESERVED FUND BALANCE				\$ 58,685.46
TOTAL AMOUNT OF FUNDS				\$ -

04. OPEN SPACE PRESERVATION FUND SUMMARY

300 • REVENUES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
300-319 TAXES				
301.10 Real Estate Taxes- Current	\$ 157,016.63	\$ 154,928.57	\$ 158,122.10	\$ 158,185.56
301.40 Real Estate Taxes- Delinquent	\$ 3,590.08	\$ 17.74	\$ 1,955.91	\$ 1,549.29
TOTAL TAXES	\$ 160,606.71	\$ 154,946.31	\$ 160,078.01	\$ 159,734.85

340-342 INTEREST, RENTS AND ROYALTIES

341.01 Interest	\$ 7,625.10	\$ 16,347.45	\$ 22,000.00	\$ 14,000.00
TOTAL INTEREST, RENTS AND ROYALTIES	\$ 7,625.10	\$ 16,347.45	\$ 22,000.00	\$ 14,000.00

TOTAL REVENUES	\$ 168,231.81	\$ 171,293.76	\$ 182,078.01	\$ 173,734.85
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400 • EXPENDITURES

400-409 GENERAL GOVERNMENT

404.30 OSPB Recording Secretary	\$ 250.00	\$ 200.00	\$ 350.00	\$ 600.00
404.31 Solicitor Fees	\$ 4,467.00	\$ 1,416.00	\$ 2,000.00	\$ 4,000.00
404.34 Legal Advertising	\$ -	\$ 58.60	\$ 300.00	\$ 350.00
404.40 Recordings	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
404.49 Codification	\$ -	\$ -	\$ -	\$ -
408.31 Engineering Services	\$ -	\$ -	\$ -	\$ 1,000.00
TOTAL GENERAL GOVERNMENT	\$ 4,717.00	\$ 1,674.60	\$ 3,650.00	\$ 6,950.00

460-469 COMMUNITY DEVELOPMENT

461.51 OSPP Annual Leases	\$ 84,073.49	\$ 84,773.55	\$ 84,773.55	\$ 89,850.83
461.55 Permanent Easement Purchases	\$ -	\$ -	\$ -	\$ 224,000.00
461.56 OSPP Advance Lease Payments	\$ -	\$ 16,397.85	\$ 16,397.85	\$ -
TOTAL COMMUNITY DEVELOPMENT	\$ 84,073.49	\$ 101,171.40	\$ 101,171.40	\$ 313,850.83

TOTAL EXPENDITURES	\$ 88,790.49	\$ 102,846.00	\$ 104,821.40	\$ 320,800.83
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NET INCOME	\$ 79,441.32	\$ 68,447.76	\$ 77,256.61	\$ (147,065.98)
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279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2023)			\$ 759,363.58	
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TOTAL AMOUNT OF FUNDS			\$ 612,297.60	
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04. OPEN SPACE PRESERVATION FUND DETAILED**300 • REVENUES****300-319 TAXES**

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
301.10 Real Estate Taxes- Current	\$ 157,016.63	\$ 154,928.57	\$ 158,122.10	\$ 158,185.56

The estimated fall assessed value of Halfmoon Township property is \$81,538,950.00. Therefore, each mill of tax will bring in approximately \$81,538.95 in current revenue. The millage rate for the Open Space Preservation Fund is 2.0 mills. Typically, Halfmoon Township can expect approximately a 97% collection rate.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
301.40 Real Estate Taxes- Delinquent	\$ 3,590.08	\$ 17.74	\$ 1,955.91	\$ 1,549.29

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

TOTAL TAXES

\$ 160,606.71	\$ 154,946.31	\$ 160,078.01	\$ 159,734.85
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340-342 INTEREST, RENTS AND ROYALTIES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
341.01 Interest	\$ 7,625.10	\$ 16,347.45	\$ 22,000.00	\$ 14,000.00

The Township retains its funds in two separate interest-bearing cash accounts currently earning 0.65% and 3.5001% annually at First National Bank.

TOTAL INTEREST, RENTS AND ROYALTIES

\$ 7,625.10	\$ 16,347.45	\$ 22,000.00	\$ 14,000.00
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TOTAL REVENUES	\$ 168,231.81	\$ 171,293.76	\$ 182,078.01	\$ 173,734.85
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400 • EXPENDITURES**400-409 GENERAL GOVERNMENT**

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
404.30 OSPB Recording Secretary	\$ 250.00	\$ 200.00	\$ 350.00	\$ 600.00
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
404.31 Solicitor Fees	\$ 4,467.00	\$ 1,416.00	\$ 2,000.00	\$ 4,000.00
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
404.34 Legal Advertising	\$ -	\$ 58.60	\$ 300.00	\$ 350.00
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
404.40 Recordings	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
404.49 Codification	\$ -	\$ -	\$ -	\$ -

Each year the Board of Supervisors appoints a firm to serve as Solicitor for the Township. Currently, the firms Salzmann Hughes and McQuaide Blasko serve as dual firms representing the Township. Along with solicitor fees, the above line items cover filing fees, document recording fees, recording secretary fees and codification fees.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
408.31 Engineering Services	\$ -	\$ -	\$ -	\$ 1,000.00

Each year the Board of Supervisors appoints a firm to serve as Engineer for the Township. Currently, the firm representing the Township is Franson Engineering & Surveying, with Don Franson, serving as the primary engineer for Halfmoon Township.

TOTAL GENERAL GOVERNMENT

\$ 4,717.00	\$ 1,674.60	\$ 3,650.00	\$ 6,950.00
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460-469 COMMUNITY DEVELOPMENT

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
461.51 OSPP Annual Leases	\$ 84,073.49	\$ 84,773.55	\$ 84,773.55	\$ 89,850.83

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 2023, the township has preserved 2,080.8437 acres. In 2023, the price per acre was \$40.74 per acre. This line item projects an estimated 6% increase for 2024.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
461.55 Permanent Easement Purchases	\$ -	\$ -	\$ -	\$ 224,000.00

In 2019, the township approved Ordinance 2019-05 adding 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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
461.56 OSPP Advance Lease Payments	\$ -	\$ 16,397.85	\$ 16,397.85	\$ -

In 2005, the township approved Ordinance 2005-03 adding ability for advanced payments up to 20-years.

TOTAL COMMUNITY DEVELOPMENT				
	\$ 84,073.49	\$ 101,171.40	\$ 101,171.40	\$ 313,850.83
TOTAL EXPENDITURES	\$ 88,790.49	\$ 102,846.00	\$ 104,821.40	\$ 320,800.83
NET INCOME	\$ 79,441.32	\$ 68,447.76	\$ 77,256.61	\$ (147,065.98)
279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2023)				\$ 759,363.58
TOTAL AMOUNT OF FUNDS				\$ 612,297.60

18. PARK & RECREATION FUND SUMMARY

300 • REVENUES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
340-342 INTEREST, RENTS AND ROYALTIES				
341.01 Interest on Checking	\$ 587.00	\$ 1,777.61	\$ 2,400.00	\$ 2,700.00
TOTAL INTEREST, RENTS AND ROYALTIES	\$ 587.00	\$ 1,777.61	\$ 2,400.00	\$ 2,700.00
360-379 CHARGES FOR SERVICES				
367.22 Fees in Lieu of Parkland	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
TOTAL CHARGES FOR SERVICES	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
391-395 OTHER FINANCING SOURCES				
392.18 Transfer from General Fund	\$ 37,000.00	\$ 16,000.00	\$ 16,000.00	\$ 20,000.00
TOTAL OTHER FINANCING SOURCES	\$ 37,000.00	\$ 16,000.00	\$ 16,000.00	\$ 20,000.00
TOTAL REVENUES	\$ 42,587.00	\$ 18,777.61	\$ 19,400.00	\$ 22,700.00

400 • EXPENDITURES

450-459 CULTURE-RECREATION				
454.25 Park Maintenance & Repair Supplies	\$ -	\$ -	\$ -	\$ 13,545.00
454.26 Park Equipment	\$ -	\$ -	\$ -	\$ 11,000.00
TOTAL CULTURE-RECREATION	\$ -	\$ -	\$ -	\$ 24,545.00
470-474 DEBT SERVICE				
471.00 Debt Principal	\$ 27,495.71	\$ -	\$ -	\$ -
472.00 Debt Interest	\$ 8,499.73	\$ -	\$ -	\$ -
TOTAL DEBT SERVICE	\$ 35,995.44	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 35,995.44	\$ -	\$ -	\$ 24,545.00
NET INCOME	\$ 6,591.56	\$ 18,777.61	\$ 19,400.00	\$ (1,845.00)
279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2023)				
				\$ 83,221.75
TOTAL AMOUNT OF FUNDS				\$ 81,376.75

18. PARK & RECREATION FUND DETAILED**300 • REVENUES**

	340-342 INTEREST, RENTS AND ROYALTIES			
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
341.01 Interest on Checking	\$ 587.00	\$ 1,777.61	\$ 2,400.00	\$ 2,700.00

The Township retains its funds in an interest-bearing cash account currently earning 3.5001% annually at First National Bank.

TOTAL INTEREST, RENTS AND ROYALTIES				
	\$ 587.00	\$ 1,777.61	\$ 2,400.00	\$ 2,700.00

	360-379 CHARGES FOR SERVICES			
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
367.22 Fees in Lieu of Parkland	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00	\$ -

This is the amount received for payments in lieu of land. Developers have a choice to provide land in their developments for a park or, at their discretion, provide payment to the Township instead of providing park land. The fee is \$1,000 per dwelling unit.

TOTAL CHARGES FOR SERVICES				
	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00	\$ -

	391-395 OTHER FINANCING SOURCES			
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
392.18 Transfer from General Fund	\$ 37,000.00	\$ 16,000.00	\$ 16,000.00	\$ 20,000.00

This amount is budgeted as a transfer from the General Fund to the Park & Recreation Fund to cover the cost of new park equipment and any park improvement projects.

TOTAL OTHER FINANCING SOURCES				
	\$ 37,000.00	\$ 16,000.00	\$ 16,000.00	\$ 20,000.00

TOTAL REVENUES	\$ 42,587.00	\$ 18,777.61	\$ 19,400.00	\$ 22,700.00
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400 • EXPENDITURES

	454 PARKS			
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
454.25 Park Maintenance & Repair Supplies	\$ -	\$ -	\$ -	\$ 13,545.00
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
454.26 Park Equipment	\$ -	\$ -	\$ -	\$ 11,000.00

This section funds the purchase of new park equipment and any park improvement projects. In 2024, this line item includes the following:

1. GaGa Ball Pit for Municipal Lane Park (\$3,000.00)
2. Permanent-Mount Disc Golf Targets for Autumn Meadow Park (\$8,000.00)
3. 65-Yards of Mulch for Both Parks (\$1,700.00)
4. Swing Replacements & Parts (\$3,300.00)
5. Benches for Both Parks (\$3,720.00)
6. Dead Tree Removal for Municipal Lane Park (\$2,400.00)

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

TOTAL PARKS				
	\$ -	\$ -	\$ -	\$ 24,545.00

	470-474 DEBT SERVICE			
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
471.00 Debt Principal	\$ 27,495.71	\$ -	\$ -	\$ -
	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
472.00 Debt Interest	\$ 8,499.73	\$ -	\$ -	\$ -

In 2019, the township completed the Autumn Meadow Park Revitalization Project. To be capable of funding the project a loan was taken from M&T Bank in the amount of \$976,000.00. A portion of the loan was paid back through two separate grants that were obtained and a fund balance in the township Park Reserve Fund. The loan was re-financed in 2021 with First National Bank and inevitably paid off in January 2023.

TOTAL DEBT SERVICE				
	\$ 35,995.44	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 35,995.44	\$ -	\$ -	\$ 24,545.00
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NET INCOME	\$ 6,591.56	\$ 18,777.61	\$ 19,400.00	\$ (1,845.00)
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279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2023)	\$ 83,221.75
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TOTAL AMOUNT OF FUNDS	\$ 81,376.75
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30. CAPITAL RESERVES FUND SUMMARY

300 • REVENUES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
340-342 INTEREST, RENTS AND ROYALTIES				
341.01 Interest	\$ 332.31	\$ 2,597.58	\$ 3,800.00	\$ 4,800.00
TOTAL INTEREST, RENTS AND ROYALTIES	\$ 332.31	\$ 2,597.58	\$ 3,800.00	\$ 4,800.00
391-395 OTHER FINANCING SOURCES				
391.10 Sale of General Fixed Assets	\$ -	\$ -	\$ -	\$ -
392.18 Transfer from General Fund	\$ 30,000.00	\$ 115,000.00	\$ 115,000.00	\$ 130,000.00
TOTAL OTHER FINANCING SOURCES	\$ 30,000.00	\$ 115,000.00	\$ 115,000.00	\$ 130,000.00
TOTAL REVENUES	\$ 30,332.31	\$ 117,597.58	\$ 118,800.00	\$ 134,800.00

400 • EXPENDITURES

409.37 Building Maintenance & Repair Services				
TOTAL GENERAL GOVERNMENT	\$ 2,564.81	\$ -	\$ -	\$ 15,000.00
430-439 PUBLIC WORKS				
430.75 Minor Machinery & Equipment	\$ 3,000.00	\$ 5,914.18	\$ 5,914.18	\$ 155,000.00
TOTAL PUBLIC WORKS	\$ 3,000.00	\$ 5,914.18	\$ 5,914.18	\$ 155,000.00
470-474 DEBT SERVICE				
471.00 Debt Principal	\$ 25,970.42	\$ -	\$ -	\$ -
472.00 Debt Interest	\$ 2,545.88	\$ -	\$ -	\$ -
TOTAL DEBT SERVICE	\$ 28,516.30	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 34,081.11	\$ 5,914.18	\$ 5,914.18	\$ 170,000.00
NET INCOME	\$ (3,748.80)	\$ 111,683.40	\$ 112,885.82	\$ (35,200.00)
279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2023)				\$ 147,140.74
TOTAL AMOUNT OF FUNDS				\$ 111,940.74

30. CAPITAL RESERVES FUND DETAILED**300 · REVENUES****340-342 INTEREST, RENTS AND ROYALTIES**

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
341.01 Interest	\$ 332.31	\$ 2,597.58	\$ 3,800.00	\$ 4,800.00

The Township retains its funds in an interest-bearing cash account currently earning 3.5001% annually at First National Bank.

TOTAL INTEREST, RENTS AND ROYALTIES

\$ 332.31	\$ 2,597.58	\$ 3,800.00	\$ 4,800.00
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391-395 OTHER FINANCING SOURCES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
391.10 Sale of General Fixed Assets	\$ -	\$ -	\$ -	\$ -

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.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
392.18 Transfer from General Fund	\$ 30,000.00	\$ 115,000.00	\$ 115,000.00	\$ 130,000.00

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

\$ 30,000.00	\$ 115,000.00	\$ 115,000.00	\$ 130,000.00
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TOTAL REVENUES	\$ 30,332.31	\$ 117,597.58	\$ 118,800.00	\$ 134,800.00
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400 · EXPENDITURES**400-409 GENERAL GOVERNMENT**

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
409.37 Building Maintenance & Repair Services	\$ 2,564.81	\$ -	\$ -	\$ 15,000.00

This line item accounts for all major township owned buildings and/or ground improvements. In 2024, \$15,000.00 has been budgeted to replace the metal siding on the Municipal Building.

TOTAL GENERAL GOVERNMENT

\$ 2,564.81	\$ -	\$ -	\$ 15,000.00
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430-439 PUBLIC WORKS

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
430.75 Minor Machinery & Equipment	\$ 3,000.00	\$ 5,914.18	\$ 5,914.18	\$ 155,000.00

This line item accounts for all major equipment purchases. In 2024, \$155,000.00 has been budgeted to replace the 2007 Ford F550 with a 2024 F600 and a compatible plow and spreader.

TOTAL PUBLIC WORKS

\$ 3,000.00	\$ 5,914.18	\$ 5,914.18	\$ 155,000.00
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470-474 DEBT SERVICE

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
471.00 Debt Principal	\$ 25,970.42	\$ -	\$ -	\$ -

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
472.00 Debt Interest	\$ 2,545.88	\$ -	\$ -	\$ -

In 2018, the township approved the purchase of a 2019 Western Star. To be capable of funding the purchase a lease-to-own agreement was signed with M&T Bank in the amount of \$170,000.00. The lease was satisfied in March 2023.

TOTAL DEBT SERVICE

\$ 28,516.30	\$ -	\$ -	\$ -
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TOTAL EXPENDITURES	\$ 34,081.11	\$ 5,914.18	\$ 5,914.18	\$ 170,000.00
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NET INCOME	\$ (3,748.80)	\$ 111,683.40	\$ 112,885.82	\$ (35,200.00)
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279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2023)

\$ 147,140.74

TOTAL AMOUNT OF FUNDS

\$ 111,940.74

35. STATE HIGHWAY LIQUID FUELS FUND SUMMARY

300 - REVENUES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
340-342 INTEREST, RENTS AND ROYALTIES				
341.01 Interest	\$ 1,926.21	\$ 8,743.52	\$ 10,000.00	\$ 7,500.00
TOTAL INTEREST, RENTS AND ROYALTIES	\$ 1,926.21	\$ 8,743.52	\$ 10,000.00	\$ 7,500.00
350-359 INTERGOVERNMENTAL REVENUES				
355.02 Motor Vehicle Fuel Tax	\$ 112,454.73	\$ 115,921.07	\$ 115,921.07	\$ 114,002.40
355.03 State Road Turnback Payments	\$ 9,040.00	\$ 9,040.00	\$ 9,040.00	\$ 9,040.00
TOTAL OTHER FINANCING SOURCES	\$ 121,494.73	\$ 124,961.07	\$ 124,961.07	\$ 123,042.40
TOTAL REVENUES	\$ 123,420.94	\$ 133,704.59	\$ 134,961.07	\$ 130,542.40

400 - EXPENDITURES

400-409 GENERAL GOVERNMENT				
404.34 Legal Advertising	\$ 242.20	\$ -	\$ -	\$ -
408.31 Engineering Services	\$ 396.25	\$ -	\$ -	\$ -
TOTAL GENERAL GOVERNMENT	\$ 638.45	\$ -	\$ -	\$ -
430-439 PUBLIC WORKS				
432.20 Snow Removal Supplies	\$ 21,073.57	\$ 9,260.64	\$ 16,208.14	\$ 15,000.00
433.24 Street Signs & Supplies	\$ 2,500.00	\$ -	\$ 5,000.00	\$ 3,000.00
438.25 Road Maintenance & Repairs	\$ 135,532.59	\$ 172,586.96	\$ 172,586.96	\$ 87,025.42
TOTAL PUBLIC WORKS	\$ 159,106.16	\$ 181,847.60	\$ 193,795.10	\$ 105,025.42

TOTAL EXPENDITURES	\$ 159,744.61	\$ 181,847.60	\$ 193,795.10	\$ 105,025.42
NET INCOME	\$ (36,323.67)	\$ (48,143.01)	\$ (58,834.03)	\$ 25,516.98
279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2023)			\$ 230,144.64	
TOTAL AMOUNT OF FUNDS			\$ 255,661.62	

35. STATE HIGHWAY LIQUID FUELS FUND DETAILED**300 · REVENUES****340-342 INTEREST, RENTS AND ROYALTIES**

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
341.01 Interest	\$ 1,926.21	\$ 8,743.52	\$ 10,000.00	\$ 7,500.00

The Township retains its funds in an interest-bearing cash account currently earning 3.5001% annually at First National Bank.

TOTAL INTEREST, RENTS AND ROYALTIES

\$ 1,926.21	\$ 8,743.52	\$ 10,000.00	\$ 7,500.00
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350-359 INTERGOVERNMENTAL REVENUES

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
355.02 Motor Vehicle Fuel Tax	\$ 112,454.73	\$ 115,921.07	\$ 115,921.07	\$ 114,002.40

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 2023, the Township received a letter from the Commonwealth of Pennsylvania that the estimated Liquid Fuels allocation in 2024 would be \$114,002.40.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 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 2023, the Township received a letter from the Commonwealth of Pennsylvania that the estimated Turnback Program allocation in 2024 would be \$9,040.00.

TOTAL INTERGOVERNMENTAL REVENUES

\$ 121,494.73	\$ 124,961.07	\$ 124,961.07	\$ 123,042.40
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TOTAL REVENUES	\$ 123,420.94	\$ 133,704.59	\$ 134,961.07	\$ 130,542.40
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400 · EXPENDITURES**400-409 GENERAL GOVERNMENT**

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
404.34 Legal Advertising	\$ 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 2024, all legal advertising costs are being paid by the General Fund.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
408.31 Engineering Services	\$ 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 2024, all engineering costs are being paid by the General Fund.

TOTAL GENERAL GOVERNMENT

\$ 638.45	\$ -	\$ -	\$ -
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430-439 PUBLIC WORKS

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
432.20 Snow Removal Supplies	\$ 21,073.57	\$ 9,260.64	\$ 16,208.14	\$ 15,000.00

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 it's annual materials, equipment and labor bid package. In 2024, this line item includes the following:

1. Salt (\$10,116.80)
2. Anti-Skid (\$3,928.50)

The salt estimate is based off of contractual obligations of 60 tons and the current pricing of \$89.53 per ton and 50 tons at the projected 2024 price of \$94.90 per ton. The anti-skid estimate is based on 150 tons of anti-skid and the estimated 2024 pricing of \$26.19 per ton.

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

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
433.24 Street Signs & Supplies	\$ 2,500.00	\$ -	\$ 5,000.00	\$ 3,000.00

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. After the completion of the 2023 Street Sign Project, the Public Works Department has begun the steps to diminish the frequency of sign replacement.

	2022 Actuals	2023 YTD (10.01.2023)	2023 Projected	2024 Budget
438.25 Road Maintenance & Repairs	\$ 135,532.59	\$ 172,586.96	\$ 172,586.96	\$ 87,025.42

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 2024, this line item includes the following:

- 1. Rental of Boom Mower (\$6,000.00)
- 2. Line Painting Contract (\$6,200.00)

In the event that Halfmoon Township does not receive any Centre County grant funding, the entire Autumn Circle Resurfacing Project will be budgeted in the Liquid Fuels Fund as a contingency. The additional funding accounts for a possible contingency increase in needed supplies.

TOTAL PUBLIC WORKS				
	\$	159,106.16	\$	181,847.60
			\$	193,795.10
	\$			105,025.42
TOTAL EXPENDITURES	\$	159,744.61	\$	181,847.60
			\$	193,795.10
	\$			105,025.42
NET INCOME	\$	(36,323.67)	\$	(48,143.01)
			\$	(58,834.03)
	\$			25,516.98
279. UNRESERVED FUND BALANCE (PROJECTED 12/31/2023)				\$ 230,144.64
TOTAL AMOUNT OF FUNDS				\$ 255,661.62