

## 2014 BUDGET

### Summary of Revenues and Expenditures

REVENUES	2013 BUDGET	2014 BUDGET	DIFFERENCE	CHANGE
Real Estate Taxes	\$417,700	\$425,500	\$7,800	1.9%
Act 511 Taxes	1,048,500	1,208,500	\$160,000	15.3%
Licenses & Permits	113,600	120,600	\$7,000	6.2%
Fines & Forfeitures	24,500	24,500	\$0	0.0%
Interest, Rent & Royalties	46,500	45,500	(\$1,000)	-2.2%
Intergovernmental Revenues	145,493	154,000	\$8,507	5.8%
Zoning, Subdivision & Land Development	58,600	58,600	\$0	0.0%
Public Safety	79,500	76,500	(\$3,000)	-3.8%
Developer's Contributions	25,000	25,000	\$0	0.0%
Miscellaneous Income	30,100	25,300	(\$4,800)	-15.9%
General Fund Surplus	0	0	\$0	
<b>Total Revenues</b>	<b>\$1,989,493</b>	<b>\$2,164,000</b>	<b>\$174,507</b>	<b>8.8%</b>
EXPENDITURES	2013 BUDGET	2014 BUDGET	DIFFERENCE	CHANGE
<b>General Government:</b>				
Salary & Wages	\$211,849	\$222,936	\$11,087	5.2%
Other Expenses	212,319	218,307	\$5,988	2.8%
<b>Public Safety:</b>				
Salary & Wages	557,268	593,002	\$35,734	6.4%
Other Expenses	157,195	170,796	\$13,601	8.7%
<b>Fire and Rescue:</b>				
Other Expenses	77,000	79,000	\$2,000	2.6%
<b>Planning &amp; Zoning:</b>				
Salary & Wages	19,000	59,730	\$40,730	214.4%
Other Expenses	124,230	80,000	(\$44,230)	-35.6%
<b>Public Works:</b>				
Salary & Wages	161,528	165,724	\$4,196	2.6%
Other Expenses	52,943	53,671	\$728	1.4%
<b>Contributions:</b>				
Other Expenses	2,600	2,600	\$0	0.0%
<b>Benefits &amp; Insurance:</b>				
Other Expenses	413,061	451,750	\$38,689	9.4%
<b>Miscellaneous Expenditures:</b>				
Other Expenses	500	5,484	\$4,984	996.8%
<b>Capital Improvements</b>	0	61,000	\$61,000	
Sub-Total, Salary & Wages	\$949,645	\$1,041,392	\$91,747	9.7%
Sub-Total, Other Expenses	\$1,039,848	\$1,122,608	\$82,760	8.0%
<b>Total Expenditures</b>	<b>\$1,989,493</b>	<b>\$2,164,000</b>	<b>\$174,507</b>	<b>8.8%</b>

**REVENUES**

<u>Account</u>		<u>2013 Budget</u>	<u>2013 ** Estimate</u>	<u>2014 Budget</u>
301.000	<u>Real Estate Tax</u>			
301.100	Current Year Real Estate Taxes	\$395,000	\$398,585	\$406,500
301.200	Prior Year Real Estate Taxes	4,000	3,621	4,000
301.400	Delinquent Real Estate Taxes	18,700	16,041	15,000
	Total, Real Estate Tax	\$417,700	\$418,247	\$425,500
310.000	<u>Local Enabling Act 511 Taxes</u>			
310.010	Act 319 & 515 Taxes	\$500	\$0	\$500
310.100	Real Estate Transfer Taxes	203,000	255,288	225,000
310.210	Earned Income Taxes	845,000	1,135,319	983,000
	Total, Local Enabling Act 511 Taxes	\$1,048,500	\$1,390,607	\$1,208,500
321.000	<u>Licenses and Permits</u>			
321.800	Cable Television Franchise	\$113,000	\$126,978	\$120,000
322.300	Driveway Installations	400	850	400
322.820	Street Encroachments	200	70	200
	Total, Licenses and Permits	\$113,600	\$127,898	\$120,600
331.000	<u>Fines and Forfeitures</u>			
331.110	Vehicle Code Violations	\$12,000	\$15,650	\$12,000
331.120	County Court Fines	4,000	2,413	4,000
331.125	Zoning Ordinance Violations	500	200	500
331.130	State Police Fines	8,000	5,560	8,000
	Total, Fines and Forfeitures	\$24,500	\$23,823	\$24,500
340.000	<u>Interest, Rent and Royalties</u>			
341.000	Interest Earnings	\$6,000	\$4,251	\$5,000
342.200	Facilities Rent, BMA	10,000	9,025	10,000
342.430	Public Works Services, Equipment & Labor	500	0	500
342.530	Rents and Royalties	30,000	28,740	30,000
	Total, Interest, Rent and Royalties	\$46,500	\$42,016	\$45,500
350.000	<u>Intergovernmental Revenues</u>			
354.150	Recycling Grants	\$8,530	\$16,972	\$10,000
355.010	Public Utility Taxes	3,000	3,314	3,000
355.040	Liquor Licenses	1,000	800	1,000
355.050	Act 205 Pension Allotments	60,656	66,034	65,000
355.070	Fireman's Relief	72,307	80,836	75,000
	Total, Intergovernmental Revenues	\$145,493	\$167,956	\$154,000
360.000	<u>Zoning, Subdivision &amp; Land Development</u>			
361.310	Subdivision/Land Development/Planning	\$2,500	\$1,050	\$2,500
361.330	Zoning/Well/Grading Permits	48,000	47,430	48,000
361.340	Hearing Fees	8,000	6,400	8,000
361.540	Sale of Zoning Ordinance	100	60	100
	Total, Zoning, Subdivision & Land Development	\$58,600	\$54,940	\$58,600

\* Combined into one account under Administration.

\*\* Estimated as of December 19, 2013.

<u>Account</u>		<b>2013 Budget</b>	<b>2013 ** Estimate</b>	<b>2014 Budget</b>
362.000	<u>Public Safety</u>			
362.110	Sale of Traffic Accident Reports	\$1,000	\$780	\$1,000
362.410	Inspection Fees, Building Permits	78,000	83,223	75,000
364.500	Proceeds from Recycled Materials	500	313	500
	Total, Public Safety	\$79,500	\$84,316	\$76,500
387.000	<u>Developers' Contributions - Public Improvements</u>			
387.000	Developers' Contributions	\$25,000	\$79,115	\$25,000
	Total, Developers' Contrib.- Public Improve.	\$25,000	\$79,115	\$25,000
390.000	<u>Other/Miscellaneous Income</u>			
380.000	Miscellaneous Income	\$300	\$0	\$100
391.100	Sales of General Fixed Assets	500	0	100
391.200	Insurance Proceeds	300	0	100
392.000	Transfer from Other Funds	0	0	
395.000	Reimbursements (Refunds)	29,000	27,028	25,000
	Total, Other/Miscellaneous Income	\$30,100	\$27,028	\$25,300
399.000	<u>General Fund Surplus</u>			
399.000	General Fund Surplus, Used *	0	0	0
	Total, General Fund Surplus	\$0	\$0	\$0
	<b>Total Revenue</b>	<b>\$1,989,493</b>	<b>\$2,415,946</b>	<b>\$2,164,000</b>

\* Combined into one account under Administration.

\*\* Estimated as of December 19, 2013.

**EXPENDITURES**

<b>General Government</b>		<b>2013</b>	<b>2013</b>	<b>2014</b>
<b>Account</b>		<b>Budget</b>	<b>** Estimate</b>	<b>Budget</b>
400.000	<u>Salary/Compensation, Legislative Body</u>			
400.105	Elected Officials	\$4,500	\$4,500	\$4,500
401.310	Professional Services, Township Manager	87,000	77,177	95,000
402.106	Elected Auditor	180	0	180
402.311	Professional Services, Auditors	14,000	13,200	14,000
	Sub-total, Salary/Compensation	\$105,680	\$94,877	\$113,680
403.000	<u>Tax Collections</u>			
403.105	Tax Collector Commission	\$22,000	\$7,777	\$22,000
403.200	Supplies	1,400	1,667	1,500
403.350	Insurance and Bonding	325	0	325
403.450	E.I.T. Commission	14,000	14,728	14,000
	Sub-total, Tax Collections	\$37,725	\$24,172	\$37,825
404.000	<u>Consulting Services</u>			
404.310	Township Solicitor	\$78,000	\$69,372	\$65,000
408.310	Township Engineer	35,000	23,389	30,000
408.312	Township Planner	1,000	1,575	2,500
408.317	Hydrogeologists	0	0	0
	Sub-total, Consulting Services	\$114,000	\$94,336	\$97,500
405.000	<u>Salary/Wages, Administration</u>			
405.110	Township Secretary	\$55,606	\$55,606	\$56,856
405.112	Administrative Assistant, Township Manager	46,393	46,393	47,643
405.179	Longevity Allowance	4,170	4,176	4,757
	Sub-total, Salary and Wages	\$106,169	\$106,175	\$109,256
405.001	<u>Administrative Expense</u>			
405.197	Act 205 Pension Contribution	\$11,441	\$11,441	\$15,537 *
405.198	Non-uniform Pension Contribution	2,053	1,105	1,045 *
405.200	Supplies	6,000	4,990	7,500 *
405.260	Small Tools and Minor Equipment	5,000	5,399	14,000 *
405.300	Other Services and Charges	6,000	8,893	6,000
405.320	Communication	5,000	3,934	8,000 *
405.340	Advertising, Printing and Binding	7,000	6,081	6,000
405.350	Bonding and Insurance	900	1,075	900
405.420	Convention Fees, Dues	2,500	4,251	4,000
	Sub-total, Administrative Expenses	\$45,894	\$47,169	\$62,982
409.000	<u>General Government Buildings</u>			
409.200	Supplies	\$700	\$420	\$700
409.230	Heating Fuel - Office	3,500	3,870	4,000
409.260	Small Tools and Minor Equipment	1,500	1,468	1,500
409.361	Electric Service - Office	3,000	2,271	4,800 *
409.370	Maintenance and Repair Services	6,000	5,610	9,000 *
	Sub-total, General Government Buildings	\$14,700	\$13,639	\$20,000

\* Combined into one account under Administration.

\*\* Estimated as of December 19, 2013.

**General Government (continued)**

<u>Account</u>	<b>2013 Budget</b>	<b>2013 ** Estimate</b>	<b>2014 Budget</b>
Sub-total, Salary/Compensation/Wages	\$211,849	\$201,052	\$222,936
Sub-total, Other Expenses	\$212,319	\$179,316	\$218,307
<b>Total General Government</b>	<b>\$424,168</b>	<b>\$380,368</b>	<b>\$441,243</b>

**Public Safety**

<u>Account</u>	<b>2013 Budget</b>	<b>2013 ** Estimate</b>	<b>2014 Budget</b>
<b>410.000</b> <u>Police Salary and Wages</u>			
410.110 Regular Police Salaries	\$437,663	\$431,201	\$472,152
410.112 Administrative Assistant, Police Department	47,144	29,938	36,250
410.172 Holiday Wages	23,863	23,823	26,225
410.174 Education Incentive	4,311	4,311	5,150
410.179 Longevity Allowance	14,187	12,207	14,225
410.180 Overtime	15,000	16,913	20,000
410.181 Court Appearance	13,000	17,248	16,000
410.184 Vacation Buy-back	2,100	2,988	3,000
Sub-total, Police Salary and Wages	\$557,268	\$538,629	\$593,002
<b>410.001</b> <u>Police Other Expense</u>			
410.187 Education	\$600	\$0	\$1,800
410.188 Officer Training Expense	5,000	1,384	5,000
410.191 Uniform Maintenance	4,800	4,800	5,600
410.197 Act 205 Pension Contribution	35,761	38,844	38,844
410.198 Police Pension Contribution	42,034	38,951	42,552
410.200 Police Supplies	4,500	1,540	5,000
410.220 Operating Supplies	7,000	5,700	10,000
410.231 Police Vehicle Expense - Fuel	15,000	15,051	16,500
410.238 Uniform Expenses	4,000	3,814	5,000
410.300 Other Services and Charges	9,500	11,425	12,000
410.314 Police Department Legal Fees	1,000	865	1,000
410.320 Communications	13,500	10,939	13,000
410.370 Vehicle Maintenance and Repairs	8,000	8,296	8,000
410.500 Professional Liability Insurance	6,500	6,163	6,500
Sub-total, Other Expense	\$157,195	\$147,772	\$170,796
Sub-total, Salary and Wages	\$557,268	\$538,629	\$593,002
Sub-total, Other Expense	\$157,195	\$147,772	\$170,796
<b>Total Police/Public Safety</b>	<b>\$714,463</b>	<b>\$686,401</b>	<b>\$763,798</b>

**Fire and Rescue**

<u>Account</u>	<b>2013 Budget</b>	<b>2013 ** Estimate</b>	<b>2014 Budget</b>
<b>411.000</b> <u>Fire and Rescue</u>			
411.540 Firemen's Relief Insurance Fund	\$73,000	\$80,836	\$75,000
412.520 Contribution to Rescue Organizations	4,000	2000	4,000
<b>Total Fire and Rescue</b>	<b>\$77,000</b>	<b>\$82,836</b>	<b>\$79,000</b>

\* Combined into one account under Administration.

\*\* Estimated as of December 19, 2013.

**Planning and Zoning**

<u>Account</u>		<b>2013 Budget</b>	<b>2013 ** Estimate</b>	<b>2014 Budget</b>
413.000	<u>Salary and Wages</u>			
414.130	Zoning Officer	\$0	\$4,873	\$20,000
414.140	Administrative Assistant, Planning/Zoning	19,000	31,783	39,730
414.179	Longevity Allowance	0		
	Sub-total, Salary and Wages	\$19,000	\$36,656	\$59,730
414.001	<u>Planning and Zoning, Other Expense</u>			
413.310	Inspection Services, Keystone Municipal	\$74,660	\$83,540	\$60,000
414.197	Act 205 Pension Contribution	9,316	4,310	0 *
414.198	Non-Uniform Pension Contribution	5,554	1,106	0 *
414.200	Supplies and Printing, Annex	1,800	1,662	0 *
414.260	Office Equipment	9,600	5,924	0 *
414.300	Planning, Zoning, Other Services	6,100	11,427	10,000
414.310	Legal Fees	7,000	12,005	10,000
414.320	Communications, Annex	4,900	3,153	0 *
414.361	Electrical Service, Annex	1,800	1,611	0 *
414.370	Maintenance & Repair, Annex	3,500	6,415	0 *
	Sub-total, Other Expense	\$124,230	\$131,153	\$80,000
	Sub-total, Salary and Wages	\$19,000	\$36,656	\$59,730
	Sub-total, Other Expense	\$124,230	\$131,153	\$80,000
	<b>Total Planning and Zoning</b>	<b>\$143,230</b>	<b>\$167,809</b>	<b>\$139,730</b>

**Public Works - Highways and Roads****Account**

430.000	<u>Public Works Salary and Wages</u>			
438.112	Regular Public Works Salaries	\$147,930	\$147,930	\$151,679
430.179	Longevity Allowance	7,431	7,431	8,045
430.180	Overtime	6,167	6,391	6,000
	Sub-total, Salary and Wages	\$161,528	\$161,752	\$165,724
430.000	<u>Public Works, Other Expense</u>			
430.191	Clothing Allowance	\$2,500	\$2,203	\$2,500
430.197	Act 205 Pension Contribution	11,440	11,440	12,437
430.198	Non-uniform Pension Contribution	2,053	1,105	784
430.200	Supplies	1,900	1,785	1,900
430.230	Heating Fuel - Garage	3,000	3,659	4,000
430.231	Gasoline/Diesel Fuel	7,000	9,279	7,000
430.260	Small Tools and Minor Equipment	750	10	750
430.300	Other Services and Charges	2,500	4,673	2,500
430.320	Communications	2,900	2,450	2,900
430.361	Electric Service	2,000	933	2,000
430.365	Hazardous Waste Disposal	1,000	824	1,000
432.000	Snow, Ice and Tree Removal	2,000	0	2,000
433.000	Traffic Signals, Street Signs	500	810	500
437.251	Equipment Repairs - Parts	3,400	3,418	3,400
437.374	Equipment Repairs - Service	3,000	1,344	3,000
438.200	Materials	7,000	5,222	7,000
	Sub-total, Other Expense	\$52,943	\$49,155	\$53,671

\* Combined into one account under Administration.

\*\* Estimated as of December 19, 2013.

**Public Works - Highways and Roads (continued)**

<u>Account</u>	2013 Budget	2013 ** Estimate	2014 Budget
Sub-total, Salary and Wages	\$161,528	\$161,752	\$165,724
Sub-total, Other Expense	\$52,943	\$49,155	\$53,671
Total Public Works	\$214,471	\$210,907	\$219,395

**Contributions, Other Expense**

<u>Account</u>	2013 Budget	2013 ** Estimate	2014 Budget
450.000 Contributions, Other Expense			
452.500 Civic Contributions	\$1,600	\$1,400	\$1,600
456.500 Contribution to Library	1,000	1,000	1,000
Total Contributions, Other Expense	\$2,600	\$2,400	\$2,600

**Benefits and Insurance, Other Expense**

<u>Account</u>	2013 Budget	2013 ** Estimate	2014 Budget
487.000 Benefits and Insurance, Other Expense			
481.100 FICA - Employer Share	\$58,938	\$51,543	\$58,000
481.200 Medicare - Employer Share	13,824	16,848	13,000
481.300 PA Unemployment Compensation	0	32,084	0
484.000 Workers' Compensation	51,400	39,959	49,000
486.100 Fire and Liability	28,500	31,358	35,000
486.400 Insurance Premium - Errors and Omissions	7,500	7,202	7,000
487.152 Dental, Eye Care and Prescriptions	27,500	19,426	25,000
487.153 Long-term Disability Insurance	4,177	3,252	4,000
487.154 Short-term Disability Insurance	4,000	3,100	4,000
487.156 Hospitalization	213,472	204,600	253,000
487.158 Employee Life Insurance	3,750	2,976	3,750
Total Benefits and Insurance, Other Expense	\$413,061	\$412,348	\$451,750

**Miscellaneous Expenditures, Other Expense**

<u>Account</u>	2013 Budget	2013 ** Estimate	2014 Budget
480.000 Miscellaneous Expenditures, Other Expense			
Miscellaneous Expense (adjustment)	\$500	\$0	\$5,484
Total Miscellaneous Expense	\$500	\$0	\$5,484

**Capital Improvements**

<u>Account</u>	2013 Budget	2013 ** Estimate	2014 Budget
Capital Improvements			
409.750 General Government Capital Purchases	\$0	\$0	\$0
410.750 Police Department Capital Purchases	0	0	36,000
430.750 Public Works Department Capital Purchases	0	0	25,000
Total Capital Improvements	\$0	\$0	\$61,000

Sub-total, Salary and Wages

\$949,645 \$938,089 \$1,041,392

Sub-total, Other Expense

\$1,039,848 \$1,004,980 \$1,122,608

**Total Expenditures****\$1,989,493 \$1,943,069 \$2,164,000**

\* Combined into one account under Administration.

\*\* Estimated as of December 19, 2013.