

MINUTES

SPECIAL MEETING – NOVEMBER 20, 2013

LOWER SWATARA TOWNSHIP BOARD OF COMMISSIONERS

The Special Meeting of the Lower Swatara Township Board of Commissioners, held at the Lower Swatara Township Municipal Building, was called to order at 7:00 P.M. by Vice President William L. Leonard, Jr.

Roll call was taken with the following officials in attendance:

- William L. Leonard, Vice President
- Michael J. Davies, Secretary
- Thomas L. Mehaffie III, Commissioner
- Jon G. Wilt, Commissioner
- Dominic D. DiFrancesco II, Commissioner
- Peter R. Henninger, Township Solicitor
- Marylou M. Rittner, Financial Administrator
- Tammy S. Blymire, Accountant
- Jean R. Arroyo, Recording Secretary

Residents and visitors in attendance:

(PLEASE SEE ATTACHED SIGN-IN SHEET)

Vice President Leonard explained the purpose of this evening's Special Meeting is to discuss the preliminary 2014 General Fund Budget document. He turned the floor over to Commissioner Davies, Budget & Finance Chairman. Commissioner Davies noted the 2014 General Fund Budget reflects a total of \$5,145,575, which is about \$218,986 less than the 2013 budget.

The proposed budget was presented to the Board and audience via projector (see attached document). Commissioner Davies reported on each budget category, section by section.

In response to a question from Commissioner DiFrancesco, Marylou Rittner, Financial Administrator, explained that many of the revenue figures were arrived at by looking at historical trends. Commissioner Davies added that the Township tends to be conservative in these estimates.

Vice President Leonard referenced the Manager's salary category, which is proposed at \$85,000. He noted that the Budget and Finance Committee had discussed increasing this amount to \$90,000. Commissioner Davies recalled that that is correct, and asked if the Board is interested in increasing this line item. Commissioner Mehaffie asked the procedure for doing so. Solicitor

Henninger suggested that the Board wait until the end of the review to see if it would like to make any other changes. Commissioner DiFrancesco asked if there is a salary survey available, perhaps from the Pennsylvania State Association of Township Commissioners. Solicitor Henninger stated that he does not recall ever seeing a salary survey from PSATC. Commissioner Mehaffie explained that every municipality seems to handle this a little be different, depending on what role this individual has as far as responsibilities. Many managers have dual roles. He noted, however, he does feel that the \$85,000 - \$90,000 salary range is right in line with where it should be.

Commissioner DiFrancesco stated that when he first saw this figure, he was concerned that it might tie the Board's hands a bit. However, if it consistent with other areas, he is okay with it.

Commissioner Davies added that the Township will probably not be paying for a full twelve months for this position in 2014, so the figure in the proposed budget should be sufficient.

Commissioner Davies noted that there is a substantial increase in the major equipment and machinery category of the police budget. This reflects the purchase of two police vehicles. The Township plans to do some vehicle replacement in a different manner this year. It plans to purchase outright rather than finance. This is expected to save more than \$7,000 in three years. Vice President Leonard recalled that during initial discussions of the Police Committee and Chief Brandt, three vehicles were requested. He asked why the number has been reduced to two. Commissioner Davies explained that Chief Brandt was amendable to this change after discussion with Commissioner Mehaffie. Commissioner Mehaffie added that he had asked Chief Brandt for a list of the make, model, mileage, etc. of the vehicles in the police dept. One vehicle, the Explorer, was just received the latter part of this year. One car scheduled for replacement has 112,000 miles on it, so it is at the end of its cycle. The next car scheduled for replacement has about 79,000 miles on it. Therefore, it is felt that one can be replaced in the beginning of the year, and one in the second part of the year. The next highest mileage vehicle has 50,000 miles on it, so there is really no need for the third vehicle. Vice President Leonard asked if plans are take the proposed third vehicle and allocate it to year 2015. Commissioner Mehaffie explained that he feels vehicles should be replaced on an as-needed basis, if the mileage justifies. He added that there will now be a maintenance record kept for each vehicle. He noted that there are trucks in the Public Works Department that are thirty years old. Vehicles should not be replaced just because they are old. Commissioner DiFrancesco remarked that when he was on the Board, the Commissioners had been provided with

the report of the make, model, mileage, etc. of the vehicles. He suggested this information be shared with the Board.

Commissioner Davies referenced the budgeted amount for Ambulance Services, and noted that it is significantly lower due to the negotiations Commissioner Mehaffie and Commissioner Wilt had with the Hershey Life Lion EMS. Commissioner DiFrancesco agreed that he was impressed by the reduction, and thanked the negotiation committee for the great job. Commissioner Mehaffie stated that while he appreciates the kudos, they must thank the Life Lion EMS for working with the Township and desiring to be a good partner.

The Board next discussed the Protective Inspection category. Commissioner Mehaffie noted that a vehicle was budgeted for the code department. Don Fure, Building Code Official, expressed concern that the current vehicle is almost 21 years old. While it runs good, he would like to be prepared if it breaks down. Therefore, a new vehicle was budgeted and will continue to be carried in this category until necessary.

Engineering services under the Planning & Zoning category is up substantially. Commissioner Mehaffie noted that while a portion of this is for general engineering fees, the major portion is engineering for the Richardson Road bridge project. The increase in Contracted Services is for a comprehensive plan. The last time this was done, the total cost was in the \$80,000 – \$100,000 range, with about \$60,000 of that amount expended during the first year of the process. Commissioner DiFrancesco agreed that the comprehensive plan is very important planning tool and is also essential from a legal standpoint.

The Public Works categories were reviewed. Vice President Leonard recalled discussions about the backhoe having maintenance issues. Commissioner Mehaffie explained that in Mr. Anderson's 25-year replacement plan, the backhoe is to be addressed in 2015. After putting some money into repairs for the backhoe, it was felt that it could make it through to the scheduled replacement. For 2015, a new utility truck and backhoe is scheduled for replacement, and the front end loader will come off. Therefore, there should be no increase in debt service at that point. Commissioner Mehaffie added that he does have the equipment replacement plan available for any Commissioner wishing to see it.

Commissioner Mehaffie reported that \$22,000 was budgeted for the contribution to the Olmsted Regional Recreation Board. The Recreation Board had agreed that all entities will be relieved from the contribution for 2013. However, there was not a quorum to vote on this, so it will

be on the table of the next Recreation Board meeting, which is scheduled for tomorrow evening at 6:00 P.M. Commissioner Mehaffie explained that if this is approved, that 2013 contribution will be rolled into the 2014 budget, so there will be no actual cost this year.

There is a small increase in the Parks budget due to the proposed purchase of an aerator to allow aeration of the soccer fields, as well as the other ballfields.

Commissioner Davies reported that debt service is down. Commissioner Mehaffie added that nothing is being put into debt service this year as far as vehicles are concerned. In addition, from January through May, quite a few pieces of equipment (mowers, cars, etc.) will be paid off and will coming off debt service.

Commissioner Davies summarized that the proposed General Fund Budget, in the amount of \$5,145,575, is a balanced one.

Commissioner DiFrancesco referenced the annual payment to the retirement fund, and asked when the payment is made. Ms. Rittner responded that the payment is usually made in either October or November, after the state check is received. Commissioner DiFrancesco stated that it seems most municipalities do wait until the end of the year. However, given the current interest market, there may be more of a benefit from gains from the stock market if payment is put in the beginning of the year. With the current rate environment, holding onto cash means nothing; earlier payment would put the money to work. Commissioner DiFrancesco noted that he has no idea what the actuary studies look like, but suggested this is something that might be discussed further. Ms. Rittner agreed to send Commissioner DiFrancesco the reports from the actuary.

Vice President Leonard explained that this meeting is for the purpose of publicly reviewing the proposed budgeted. The motion to advertise the proposed budget will be on the agenda of tonight's legislative meeting. He thanked everyone, particularly the financial staff who is in attendance this evening, for the fine job on preparation of this document.

Commissioner Mehaffie also thanked everyone who participated in the committee meetings. He also expressed his appreciation to Marylou Rittner and Tammy Blymire for providing an additional document with general descriptions of each particular budget item. He stated that he would like to continue using this document in the future. Commissioner DiFrancesco agreed that as a new Board member, he found this material incredibly helpful.

ADJOURN:

Hearing no further questions or comments, a motion was made by Commissioner Davies, seconded by Commissioner Mehaffie, to adjourn the Special Meeting. The motion was unanimously approved, and the meeting was closed at 7:07 P.M.

ATTEST:

Jean R. Arroyo, Recording Secretary

PLEASE **PRINT** NAME CLEARLY
 November 20, 2013 Special Budget Meeting - 6:00 PM

NAME	ORGANIZATION (IF APPLICABLE) OR ADDRESS
Laddie Springer	1630 N. Union St.
Nelle Barrett	P+J
Phyllis Zimmerman	Patriot-News
Glenn & Son's Miller	586 N. Lawrence St
Dorothy Ginnovan	535 N. Lawrence St.
Dale Meade	1529 Farmhouse Ln.
Lynielle Floyd Prokopchuk	Middletown Area Democrats / LS Resident
Robert Fallinger	New Thing U/M Church
Caryn Darrow	New Thing
Ambrose Heinz	Stevens' Lee
Chick Hess	W of 7/16th
Mc Gensio	Formo Co., LP
Tim Sipe	CAMPUS HEIGHTS
Ray Horvath	" "
John & Mike Fostick	328 Dauphin St
Tom Sawyer	346 Dauphin St
ANDREW KENNEDY	585 N. Lawrence St
	412 Young Avenue

Lower Swatara Township
General Fund Budget
2014

	2013 As Adjusted	2014 Proposed	2014 Budget & Finance	2014 Adopted
2014 Budget				
# 9 11.20.13				
REVENUES				
TAXES				
301 REAL PROPERTY TAXES				
301.10 Real Property Taxes	1,947,185	1,975,000	1,975,000	0
301.20 Prior Year	0	0	0	0
301.40 Delinquent, Tax Claim Bureau	65,000	55,000	55,000	0
301.50 Real Estate Taxes--Fire Protection	295,000	296,250	297,770	0
301.55 Real Estate Delinquent for FD	6,500	5,500	5,500	0
SUBTOTAL	2,313,685	2,331,750	2,333,270	0
310 LOCAL TAX ENABLING ACT TAXES				
310.01 Per Capita Taxes - Current Year	43,000	43,000	43,000	0
310.02 Per Capita Taxes - Prior Year	0	0	0	0
310.03 Per Capita Taxes - Delinquent	4,500	4,500	4,500	0
310.10 Real Estate Transfer Tax	215,000	125,000	125,000	0
310.20 Earned Income Tax - Current Year	850,000	900,000	950,000	0
310.41 Occupation Tax - Current Year	80,000	80,000	80,000	0
310.42 Occupation Tax - Prior Year	0	0	0	0
310.43 Occupation Tax - Delinquent	10,000	10,000	10,000	0
310.50 Occupation Priv. Tax - Current Yr.	0	0	0	0
310.60 Local Services Tax	300,000	275,000	275,000	0
SUBTOTAL	1,502,500	1,437,500	1,487,500	0
TOTAL TAXES	3,816,185	3,769,250	3,820,770	0
LICENSES AND PERMITS				
321 BUSINESS LICENSES AND PERMITS				
321.34 Mobile Home Park Permits	1,800	1,800	1,800	0
321.35 Home Occupation Permits	1,225	1,225	1,225	0
321.61 Transient Retailers	100	100	100	0
321.70 SARAA Patron Parking Tax	180,000	180,000	180,000	0
321.80 Franchise Fees	130,000	130,000	130,000	0
SUBTOTAL	313,125	313,125	313,125	0
322 NON BUSINESS LICENSES & PERMITS				
322.82 Street Encroachments	1,000	1,000	1,000	0
SUBTOTAL	1,000	1,000	1,000	0
TOTAL LICENSES & PERMITS	314,125	314,125	314,125	0
FINES AND FOREFEITURES				
331 FINES				
331.11 Vehicle Code Violations	42,000	42,000	42,000	0
331.12 Violations of Ordinances	12,000	12,000	12,000	0
TOTAL FINES AND FOREFEITURES	54,000	54,000	54,000	0

Lower Swatara Township
General Fund Budget
2014

	2013 As Adjusted	2014 Proposed	2014 Budget & Finance	2014 Adopted
2014 Budget				
# 9 11.20.13				
INTEREST				
341 INTEREST				
341.00 Earnings, Temporary Investments	1,500	3,000	3,000	0
TOTAL INTEREST	1,500	3,000	3,000	0
342 RENTS				
342.00 Rental, Township Property	25	25	25	0
TOTAL RENTS	25	25	25	0
INTERGOVERNMENTAL REVENUES				
350.010 PAYMENT IN LIEU OF TAXES	0	0	0	0
SUBTOTAL	0	0	0	0
355 STATE SHARED REVENUE & ENTITLEMENTS				
355.01 Public Utility/Realty Tax	4,500	4,500	4,500	0
355.08 Beverage Licenses	2,000	2,000	2,000	0
SUBTOTAL	6,500	6,500	6,500	0
357 LOCAL GOVERNMENT OPERATING GRANTS				
357.05 Solid Waste Recycling Grant	16,140	15,500	15,500	0
357.15 County Grants	1,120	1,000	1,000	0
357.16 Federal/State/Other grants	0	0	0	0
357.41 SRO School Resource Officer	87,000	87,525	87,525	0
SUBTOTAL	104,260	104,025	104,025	0
TOTAL INTERGOVERNMENTAL REVENUES	110,760	110,525	110,525	0
CHARGES FOR SERVICES				
361 GENERAL GOVERNMENT				
361.30 Zoning Permits	20,000	5,000	5,000	0
361.31 Subdivision & Land Development Plan Fees	5,500	6,000	25,000	0
361.315 Stormwater Management	5,500	3,000	6,000	0
361.34 Zoning Hearing Fees & Amendments	2,000	2,000	2,000	0
361.35 Code Hearing Board Fees	0	0	0	0
361.4 Staff Review Fees	0	0	6,000	0
361.50 Sales of Maps and Publications	500	500	500	0
361.64 Contracted Services, Authority	11,186	10,780	10,780	0
SUBTOTAL	44,686	27,280	55,280	0
362 PUBLIC SAFETY				
362.11 Sale of Accident Reports	1,200	1,200	1,200	0
362.41 Building Permits	173,920	85,350	85,600	0
362.42 Electrical Permits	4,580	1,030	1,030	0
362.43 Plumbing Permits	4,770	1,120	1,120	0
362.44 Sewage Permits	0	0	0	0
362.445 DECED Fee	0	0	0	0
362.45 Use and Occupancy Permits	700	500	500	0
362.46 Fire Protection Permits	60	0	0	0
362.47 Mobile Home Permits	2,800	2,000	1,750	0
SUBTOTAL	188,030	91,200	91,200	0

Lower Swatara Township
General Fund Budget
2014

2014 Budget # 9 11.20.13	2013 As Adjusted	2014 Proposed	2014 Budget & Finance	2014 Adopted
363 HIGHWAYS AND STREETS				
363.51 Contracted Snow Removal Work	15,350	15,350	16,750	0
363.52 Departmental Earnings	2,000	2,000	2,000	0
363.53 Solid Waste Permit Fees	1,800	1,800	1,800	0
363.54 Admin Fee for Solid Waste	20,000	20,000	20,000	0
SUBTOTAL	39,150	39,150	40,550	0
364 SANITATION				
364.600 Authority Labor Charges	0	0	0	0
364.650 Dog Licenses	100	100	100	0
364.651 Recyclable Sale Proceeds	0	0	0	0
364.70 Collection Tag Fees	0	0	0	0
SUBTOTAL	100	100	100	0
TOTAL CHARGES FOR SERVICES	271,966	457,730	487,130	0
365.200 RECYCLING CAN SALES	0	0	0	0
SUBTOTAL	0	0	0	0
MISCELLANEOUS REVENUE				
380 MISCELLANEOUS RECEIPTS				
380.00 Miscellaneous Receipts	2,000	2,000	2,000	0
SUBTOTAL	2,000	2,000	2,000	0
CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES				
387.00 Contributions & Donations	0	0	0	0
SUBTOTAL	0	0	0	0
391 PROCEEDS OF GENERAL FIXED ASSET DISPOSITION				
391.10 Sale of Supplies & Equipment	4,000	4,000	4,000	0
SUBTOTAL	4,000	4,000	4,000	0
TOTAL MISCELLANEOUS REVENUE	6,000	6,000	6,000	0
OTHER FINANCING SOURCES				
392 INTERFUND OPERATING TRANSFER				
392.20 Transfer from Capital Improvements	100,000	0	0	0
392.30 Transfer from Capital Reserve Fund	0	0	0	0
392.35 Transfer from Highway Fund	270,000	200,000	200,000	0
395.49 Transfer from Recreation Development Fund	0	0	0	0
392.50 Transfer from 2006 Construction Fund	0	0	0	0
SUBTOTAL	370,000	200,000	200,000	0
395 REFUNDS - PRIOR YEARS EXPENDITURES				
395.00 Workers' Compensation Dividend	0	0	0	0
SUBTOTAL	0	0	0	0
TOTAL OTHER FINANCING SOURCES	370,000	200,000	200,000	0
TOTAL OPERATING REVENUE	4,944,561	4,614,655	4,695,575	0
BEGINNING CASH BALANCE	420,000	700,000	450,000	0
TOTAL OPER. REVENUE & BEGINNING CASH BALANCE	5,364,561	5,314,655	5,145,575	0

Lower Swatara Township
General Fund Budget
2014

2014 Budget # 9 11.20.13	2013 As Adjusted	2014 Proposed	2014 Budget & Finance	2014 Adopted
EXPENDITURES				
GENERAL GOVERNMENT				
400 LEGISLATIVE BODY				
400.11 Salaries, Commissioners	12,500	12,500	12,500	0
400.161 Payroll Taxes	956	956	956	0
400.31 Legal Services	20,000	30,000	30,000	0
400.32 Intermunicipal Cable TV Fees	1,000	1,000	1,000	0
400.34 Advertising & Printing	3,000	3,000	3,000	0
400.35 Insurance & Bonding	3,000	2,275	4,756	0
400.351 Property and Liability Insurance	2,000	2,685	1,092	0
400.42 Dues and Membership	5,525	5,000	5,000	0
400.45 Contracted Services	1,440	1,440	1,440	0
400.47 General Expense	10,000	10,000	12,000	0
SUBTOTAL	59,421	68,856	71,744	0
401 EXECUTIVE				
401.12 Salary/Insurance Incentive Payment	29,500	85,000	85,000	0
401.125 Insurance Incentive Payment	0	0	0	0
401.155 Retirement Payouts	0	0	0	0
401.156 Employee Benefits	(942)	19,200	18,720	0
401.157 OPEB	14,280	14,850	14,850	0
401.161 Payroll Taxes	7,438	7,110	6,931	0
401.20 Materials & Supplies	300	300	300	0
401.32 Communication	2,000	2,000	2,000	0
401.33 Transportation	400	400	400	0
401.35 Bonding	350	350	350	0
401.351 Property and Liability Insurance	350	550	232	0
401.354 Workers Comp Insurance	191	190	190	0
401.355 Auto Insurance	400	450	412	0
401.42 Dues & Memberships	150	150	150	0
401.45 Contracted Services	12,000	12,000	12,000	0
401.47 General Expense/Education	125	125	125	0
401.650 Retirement	9,422	0	0	0
SUBTOTAL	75,964	142,675	141,660	0

Lower Swatara Township
General Fund Budget
2014

2014 Budget # 9 11.20.13	2013 As Adjusted	2014 Proposed	2014 Budget & Finance	2014 Adopted
402 FINANCIAL ADMINISTRATION				
402.12 Salary, Administrator	62,832	64,089	64,089	0
402.14 Salary, Accountant	44,737	45,632	45,632	0
402.156 Employee Benefits	15,265	27,335	20,659	0
402.161 Payroll Taxes	9,411	9,610	9,252	0
402.21 Office Supplies	1,500	1,000	1,000	0
402.250 Maintenance Agreement	2,100	2,200	2,200	0
402.26 Minor Equipment	500	500	500	0
402.31 Accounting & Auditing Services	17,715	23,070	23,070	0
402.354 Workers Comp	230	246	246	0
402.35 Bonding	1,100	1,100	1,100	0
402.351 Prop & Liability Insurance	500	1,073	437	0
402.45 Payroll Services	0	0	0	0
402.47 Cash Management Expense	250	250	250	0
402.650 Retirement	12,828	13,374	13,374	0
SUBTOTAL	168,968	189,478	181,809	0
403 TAX COLLECTION				
403.14 Salary	0	0	0	0
403.15 Contracted Services	12,000	12,000	12,000	0
403.161 Payroll Taxes	0	0	0	0
403.18 Tax Collection Commission	1,300	1,300	1,300	0
403.174 Education	0	0	0	0
403.20 Materials & Supplies	1,600	1,600	1,600	0
403.35 Insurance & Bonding	650	750	750	0
403.351 Property and Liability Insurance	0	0	0	0
SUBTOTAL	15,550	15,650	15,650	0
405 CLERK/SECRETARY				
405.14 Salaries, Secretary	47,282	48,228	48,228	0
405.156 Employee Benefits	12,834	18,684	15,411	0
405.161 Payroll Taxes	4,263	4,297	4,174	0
405.20 Office Supplies	500	1,000	1,000	0
405.21 Postage	0	0	0	0
405.25 Maintenance Contract, Equipment	0	0	0	0
405.26 Minor Equipment	1,000	500	500	0
405.35 Bonding	100	100	100	0
405.351 Property and Liability Insurance	500	535	219	0
405.38 Equipment Rentals	0	0	0	0
405.354 Workers Comp Insurance	102	108	108	0
405.47 General Expense	100	100	100	0
405.650 Retirement	5,905	6,158	6,158	0
SUBTOTAL	72,586	79,710	75,998	0

Lower Swatara Township
General Fund Budget
2014

	2013 As Adjusted	2014 Proposed	2014 Budget & Finance	2014 Adopted
2014 Budget				
# 9 11.20.13				
407 Business Technology				
407.250 Equipment Maintenance	2,000	2,000	2,000	0
407.260 Licensing Agreement	4,366	4,800	4,800	0
407.320 Communication	1,500	2,000	2,000	0
407.560 Contracted Services	10,000	10,000	10,000	0
407.740 Capital Expenses	0	0	0	0
407.750 Minor Equipment	1,000	1,000	1,000	0
SUBTOTAL	18,866	19,800	19,800	0
408 Receptionist				
408.12 Salary, Receptionist	15,000	12,480	12,480	0
408.156 Employee Benefits	0	0	0	0
408.161 Payroll Taxes	1,739	1,563	1,563	0
408.20 Office Supplies	2,500	2,500	2,500	0
408.210 Postage	2,000	2,000	2,000	0
408.26 Minor Equipment	250	250	250	0
408.35 Bonding	0	0	0	0
408.351 Property and Liability Insurance	0	0	219	0
408.354 Workers Comp Insurance	32	28	28	0
408.380 Equipment Rentals	3,504	3,504	3,504	0
408.47 General Expense	100	100	100	0
408.650 Retirement	0	0	0	0
SUBTOTAL	25,125	22,425	22,644	0
409 MUNICIPAL BUILDING				
409.14 Salary	9,484	14,215	14,215	0
409.15 Building Maintenance-Contracted Services	6,760	4,160	4,160	0
409.161 Payroll Taxes	714	1,090	1,090	0
409.20 Materials & Supplies	500	500	500	0
409.25 Maintenance Contract	4,500	4,200	6,000	0
409.26 Minor Equipment	2,000	2,000	2,000	0
409.36 Public Utility Services	22,000	22,000	22,000	0
409.37 Repairs & Maintenance Services	6,000	6,000	6,000	0
409.351 Property and Liability Insurance	2,000	3,500	2,577	0
409.354 Workers Comp Insurance	313	471	471	0
409.47 General Expense	250	250	250	0
409.650 Retirement	1,076	960	960	0
SUBTOTAL	55,597	59,346	60,223	0
TOTAL GENERAL GOVERNMENT	492,077	597,940	589,528	0

Lower Swatara Township
General Fund Budget
2014

2014 Budget # 9 11.20.13	2013 As Adjusted	2014 Proposed	2014 Budget & Finance	2014 Adopted
PUBLIC SAFETY				
410 POLICE				
410.120 Salary, Chief	86,000	88,000	88,000	0
410.125 Retirement Pay Outs	0	0	0	0
410.140 Salary, Clerical	36,024	36,745	36,745	0
410.141 Salaries, Officers	863,000	884,770	888,770	0
410.142 Salaries, Part-Time Officers	0	0	0	0
410.144 Salaries, Vehicle Maintenance	4,404	7,000	7,000	0
410.156 Employee Benefits	243,267	236,735	184,918	0
410.161 Payroll Taxes	96,436	98,050	95,000	0
410.174 Education	10,000	20,000	20,000	0
410.176 Shift Differential, OIC, AC	10,000	18,000	18,000	0
410.183 O/T, Holiday, Court	110,000	119,000	100,000	0
410.191 Uniform Allowance	2,700	2,100	2,100	0
410.196 OPEB	64,512	57,620	57,620	0
410.200 Office Supplies	11,000	11,000	11,000	0
410.225 Community Policing	0	0	0	0
410.231 Vehicle Fuel	45,000	45,000	45,000	0
410.238 Uniform Replacement	15,000	15,000	15,000	0
410.250 Repairs & Maintenance, Supplies	8,000	11,000	11,000	0
410.260 Small Tools & Minor Equipment	1,000	1,000	1,000	0
410.310 Professional Services	2,000	2,400	2,400	0
410.314 Legal Services	12,000	18,000	30,000	0
410.320 Communication	19,300	19,400	19,400	0
410.330 Transportation	1,000	1,000	1,000	0
410.340 Advertising & Printing	1,200	1,200	1,200	0
410.351 Property and Liability Insurance	7,500	7,100	6,447	0
410.352 Insurance, Liability	15,000	18,700	14,601	0
410.354 Workers Comp Insurance	42,093	53,771	53,771	0
410.355 Auto Insurance	6,000	6,000	6,478	0
410.370 Repairs and Maintenance Building	2,000	2,000	2,000	0
410.374 Vehicle Repair & Maintenance	15,000	17,000	17,000	0
410.420 Dues & Memberships	800	800	800	0
410.440 Uniform Cleaning	7,000	7,000	7,000	0
410.450 Contracted Services	20,000	38,500	39,700	0
410.530 Contribution, Fire Police	0	0	0	0
410.650 Pension	109,365	73,881	73,881	0
410.740 Major Equipment & Machinery	5,670	0	88,919	0
410.750 Minor Equipment & Machinery	2,830	8,840	4,740	0
SUBTOTAL	1,875,101	1,926,612	1,950,490	0

Lower Swatara Township
General Fund Budget
2014

2014 Budget # 9 11,20 13	2013		2014		2014		2014	
	As Adjusted		Proposed		Budget & Finance		Adopted	
411 FIRE								
411.140 Salaries, Vehicle Maintenance	0	0	0	0	0	0	0	0
411.310 Audit expenses	5,000	0	0	0	0	0	0	0
411.351 Property and Liability Insurance	0	0	0	0	0	0	0	0
411.540 Contribution, General	295,000	296,250	296,250	297,770	297,770	297,770	297,770	0
411.555 Contribution, Prior years	6,500	5,500	5,500	5,500	5,500	5,500	5,500	0
411.560 Capital Contribution	0	0	0	0	0	0	0	0
SUBTOTAL	306,500	301,750	301,750	303,270	303,270	303,270	303,270	0
412 AMBULANCE/RESCUE								
412.540 Contribution, General	130,401	70,000	70,000	70,000	70,000	70,000	70,000	0
412.555 Capital Contribution	10,000	0	0	0	0	0	0	0
412.740 Contribution, Major Equipment	0	0	0	0	0	0	0	0
412.760 Contribution, Minor Equipment	0	0	0	0	0	0	0	0
SUBTOTAL	140,401	70,000	70,000	70,000	70,000	70,000	70,000	0
413 PROTECTIVE INSPECTION								
413.130 Salary, Clerical/Insurance Incentive Payment	32,050	32,611	32,611	32,611	32,611	32,611	32,611	0
413.140 Salary, Code Officer	57,789	59,303	59,303	59,303	59,303	59,303	59,303	0
413.150 Salary, Assistant	45,461	46,370	46,370	46,370	46,370	46,370	46,370	0
413.153 Insurance Incentive Payment	0	0	0	0	0	0	0	0
413.155 Retirement Payouts	4,948	0	0	0	0	0	0	0
413.156 Employee Benefits	30,650	38,210	38,210	31,106	31,106	31,106	31,106	0
413.157 OPEB	15,624	17,322	17,322	17,322	17,322	17,322	17,322	0
413.161 Payroll Taxes	12,770	12,400	12,400	11,865	11,865	11,865	11,865	0
413.174 Education	1,700	1,700	1,700	1,700	1,700	1,700	1,700	0
413.200 Office Supplies	2,300	2,300	2,300	2,300	2,300	2,300	2,300	0
413.210 Postage	500	500	500	500	500	500	500	0
413.250 Maintenance Contracts	0	0	0	0	0	0	0	0
413.260 Minor Equipment	125	250	250	250	250	250	250	0
413.313 Review/Consulting Services	125	0	0	0	0	0	0	0
413.314 Legal Services	250	1,000	1,000	1,000	1,000	1,000	1,000	0
413.320 Communications	0	0	0	0	0	0	0	0
413.330 Transportation	1,400	1,400	1,400	1,400	1,400	1,400	1,400	0
413.340 Advertising & Printing	125	500	500	500	500	500	500	0
413.351 Property and Liability Insurance	1,000	1,750	1,750	656	656	656	656	0
413.354 Workers Comp Insurance	497	589	589	589	589	589	589	0
413.355 Auto Insurance	775	925	925	858	858	858	858	0
413.420 Dues & Membership	1,700	800	800	800	800	800	800	0
413.470 General Expense	800	0	0	0	0	0	0	0
413.490 Code Hearing Fees	0	0	0	0	0	0	0	0
413.51 Fire Marshall	1,250	1,250	1,250	1,250	1,250	1,250	1,250	0
413.650 Retirement	21,509	17,448	17,448	17,448	17,448	17,448	17,448	0
413.740 Major Equipment	5,000	0	0	26,481	26,481	26,481	26,481	0
SUBTOTAL	238,348	236,628	236,628	254,309	254,309	254,309	254,309	0

Lower Swatara Township
General Fund Budget
2014

2014 Budget # 9 11.20.13	2013 As Adjusted	2014 Proposed	2014 Budget & Finance	2014 Adopted
414 PLANNING & ZONING				
414.130 Salary	62,424	63,672	63,672	0
414.156 Benefits	2,600	8,359	5,233	0
414.161 Payroll Taxes	5,366	5,479	5,300	0
414.174 Education	1,000	1,000	1,000	0
414.200 Office Supplies	200	200	200	0
414.260 Minor Equipment	0	0	0	0
414.311 Jednota Flood Expenses	0	0	0	0
414.312 Access Study	0	0	0	0
414.313 Engineering Services	12,000	130,427	82,225	0
414.314 Legal Services	1,000	13,000	13,000	0
414.315 Contracted Services	1,500	102,000	62,000	0
414.354 Workers Comp	259	311	311	0
414.330 Transportation	0	0	0	0
414.340 Advertising & Printing	500	0	0	0
414.351 Property and Liability Insurance	0	550	219	0
414.420 Dues & Memberships	200	200	200	0
414.450 Contracted Services Zoning Board	2,000	0	2,000	0
414.470 General Expense	0	0	0	0
414.530 Contribution, County Planning	0	0	0	0
414.531 Contribution, Planning Board	500	2,520	520	0
414.65 Retirement	7,205	7,491	7,491	0
SUBTOTAL	96,754	335,210	243,371	0
415 EMERGENCY MANAGEMENT				
415.120 Contribution, EMA Director	1,000	1,000	1,000	0
415.174 Education & Training	1,200	1,200	1,200	0
414.200 Office Supplies	200	200	200	0
415.238 Clothing & Uniforms	0	0	0	0
415.260 Mirror Equipment	850	880	880	0
415.265 Major Equipment	0	0	0	0
415.320 Communication	1,070	900	900	0
415.330 Transportation	0	0	0	0
415.420 Dues and Memberships	0	0	0	0
415.450 Maintenance to Equipment	0	0	0	0
415.470 General Expense	1,620	800	800	0
SUBTOTAL	5,940	4,980	4,980	0
TOTAL PUBLIC SAFETY	2,663,044	2,875,180	2,826,420	0

Lower Swatara Township
General Fund Budget
2014

2014 Budget # 9 11.20.13	2013 As Adjusted	2014 Proposed	2014 Budget & Finance	2014 Adopted
HEALTH AND WELFARE				
421 HEALTH				
421.140 Salaries	0	0	0	0
421.150 Salaries, Overtime	3,170	3,000	3,000	0
421.161 Payroll taxes	245	230	230	0
421.354 Workers Comp	104	157	157	0
421.365 Recycling Expenses	0	0	0	0
421.380 Rentals	9,000	9,000	9,000	0
421.540 Contracted/Transportation/Humane Society	10,000	10,000	10,000	0
421.650 Retirement	366	320	320	0
TOTAL HEALTH AND WELFARE	22,885	22,707	22,707	0
SOLID WASTE				
427.05 Recycling Plan, Contracted Services	0	0	0	0
TOTAL SOLID WASTE	0	0	0	0
SANITATION				
429 WASTEWATER COLLECTION & TREATMENT				
429.120 Salary, Administrative	0	0	0	0
429.140 Salaries, Waste Water Collection	0	0	0	0
429.150 Salaries, Waste Water Collection, PW	1,468	3,000	3,000	0
429.161 Payroll Taxes	125	245	245	0
429.183 Overtime, Waste Water Collection	0	0	0	0
429.184 Overtime, Waste Water Collection, PW	200	200	200	0
429.187 Wastewater Collection, Seasonal	0	0	0	0
429.354 Workers Comp Insurance	55	168	168	0
429.650 Retirement	189	341	341	0
TOTAL SANITATION	2,037	3,954	3,954	0

Lower Swatara Township
General Fund Budget
2014

# 9 11.20.13	2013		2014		2014		2014	
		As Adjusted	Proposed	Budget & Finance	Adopted			
PUBLIC WORKS – HIGHWAY, ROADS, STREETS								
430 HIGHWAY MAINTENANCE GENERAL SERVICES								
430.120	Salary, Superintendent	67,626	68,979	68,979	0			0
430.140	Salaries & Wages	161,687	155,486	155,486	0			0
430.150	Retirement Payouts	0	0	0	0			0
430.156	Employee Benefits	125,841	149,550	117,778	0			0
430.157	OPEB	7,812	0	0	0			0
430.161	Payroll Taxes	37,928	38,285	36,942	0			0
430.170	Annual Leave & Unallocated	48,937	60,000	60,000	0			0
430.174	Education/Training	1,500	1,500	1,500	0			0
430.183	Overtime	2,500	2,500	2,500	0			0
430.200	Materials & Supplies–Office Supplies	2,200	2,200	2,200	0			0
430.231	Vehicle Fuel, Gas, & Oil	35,000	35,000	35,000	0			0
430.238	Clothing & Uniforms	4,500	5,000	5,000	0			0
430.239	Employee Testing	500	500	500	0			0
430.260	Small Tools & Minor Equipment	4,000	4,500	4,500	0			0
430.313	Engineering Services	0	0	0	0			0
430.320	Communication	1,500	2,500	2,500	0			0
430.340	Advertising & Printing	500	600	600	0			0
430.351	Property and Liability Insurance	5,800	5,500	5,500	0			0
430.354	Workers Comp Insurance	18,304	22,456	22,456	0			0
430.355	Auto Insurance	8,000	8,000	9,059	0			0
430.360	Public Utility Services	20,000	20,000	20,000	0			0
430.373	Repairs & Maintenance Services, Building	8,000	4,000	4,000	0			0
430.374	Repairs & Maintenance, Equipment	35,000	35,000	35,000	0			0
430.450	Contracted Services	2,500	2,500	2,500	0			0
430.470	General Expense	3,000	3,000	3,000	0			0
430.650	Retirement	49,184	47,082	47,082	0			0
430.740	Capital Purchase, Major Equipment	7,000	30,000	7,000	0			0
430.750	Capital Purchase, Minor Equipment	0	1,000	1,000	0			0
SUBTOTAL		658,919	705,138	650,082	0			0
431 CLEANING OF STREETS & GUTTERS								
431.140	Salaries, Street Sweeping	9,787	9,500	9,500	0			0
431.141	Salaries, Leaf Collecting	14,681	14,000	14,000	0			0
SUBTOTAL		24,468	23,500	23,500	0			0
432 SNOW & ICE REMOVAL								
432.140	Salaries, Winter Maintenance	23,950	20,000	20,000	0			0
432.183	Overtime	31,100	25,000	25,000	0			0
432.184	Contracted Services, Snow Removal	0	0	0	0			0
432.200	Materials & Supplies	34,250	35,000	35,000	0			0
432.470	Miscellaneous Snow Related Expenses	250	250	250	0			0
432.740	Major Equipment	0	0	0	0			0
432.750	Minor Equipment	4,000	4,000	4,000	0			0
SUBTOTAL		93,550	84,250	84,250	0			0

Lower Swatara Township
General Fund Budget
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2014 Budget # 9 11.20.13	2013		2014		2014		2014	
	As Adjusted	Proposed	Budget & Finance	Adopted				
433 TRAFFIC SIGNALS, STREET SIGNS, STREET MARKINGS								
433.200 Materials & Supplies, Signs	3,000	4,000	4,000	0				
433.351 Property and Liability	2,600	3,100	549	0				
433.360 Public Utility Services, Electricity	6,000	6,000	6,000	0				
433.450 Contracted Services	15,000	12,500	12,500	0				
SUBTOTAL	26,600	25,600	23,049	0				
438 MAINTENANCE & REPAIRS, HIGHWAYS & BRIDGES								
438.140 Salaries & Wages	35,201	40,000	40,000	0				
438.244 Materials & Supplies, Highways	30,000	30,000	30,000	0				
438.245 Materials & Supplies, Curbing	0	0	0	0				
438.249 Materials & Supplies, Guardrail	0	0	0	0				
SUBTOTAL	65,201	70,000	70,000	0				
439 CONSTRUCTION & REBUILDING								
439.140 Salaries & Wages	35,256	30,000	30,000	0				
439.244 Materials & Supplies, Highways	252,314	250,000	250,000	0				
439.245 Materials & Supplies, Curbing	0	0	0	0				
SUBTOTAL	287,570	280,000	280,000	0				
TOTAL PUBLIC WORKS	1,156,208	1,188,488	1,130,881	0				
446 NPDES MS4								
446.540 MS4 expenses	40,000	0	46,312	0				
TOTAL NPDES MS4	40,000	0	46,312	0				
CULTURE AND RECREATION								
450 PARTICIPANT RECREATION								
450.540 Contribution to Olmsted Regional Recreation Board	22,000	22,000	22,000	0				
SUBTOTAL	22,000	22,000	22,000	0				
454 PARKS								
454.140 Salaries	55,789	55,790	55,790	0				
454.150 Salaries, New Construction	0	0	0	0				
454.161 Payroll Taxes	4,184	4,268	4,268	0				
454.187 Salaries, seasonal	0	0	0	0				
454.321 Communication	0	0	0	0				
454.351 Property and Liability Insurance	100	100	92	0				
454.354 Workers Comp Insurance	1,886	2,921	2,921	0				
454.360 Public Utility Services	3,000	3,200	3,200	0				
454.371 Repairs & Maintenance, Land	14,000	18,000	18,000	0				
454.373 Repairs & Maintenance, Building	1,500	1,500	1,500	0				
454.374 Repairs & Maintenance, Equipment	6,000	6,000	6,000	0				
454.380 Rentals	4,500	4,500	4,500	0				
454.650 Retirement	6,311	5,952	5,952	0				
454.740 Capital Purchases, Major	3,000	0	6,000	0				
SUBTOTAL	100,270	102,230	108,223	0				
TOTAL CULTURE - RECREATION	122,270	124,230	130,223	0				

Lower Swatara Township
General Fund Budget
2014

2014 Budget # 9 11.20.13	2013 As Adjusted	2014 Proposed	2014 Budget & Finance	2014 Adopted
DEBT PRINCIPAL				
471.70 Lease Obligation Debt Principal	120,871	116,720	86,993	0
SUBTOTAL	120,871	116,720	86,993	0
DEBT INTEREST				
472.70 Lease Obligation Debt Interest	11,660	13,047	7,814	0
SUBTOTAL	11,660	13,047	7,814	0
TOTAL DEBT SERVICE	132,531	129,767	94,807	0
TAXES, BENEFITS, INSURANCE				
486 CASUALTY INSURANCE PREMIUM				
486.040 Umbrella Excess Liability	0	0	0	0
486.351 Property & Liability	0	0	0	0
486.354 Workers' Compensation	0	0	0	0
486.355 Automobile	0	0	0	0
SUBTOTAL	0	0	0	0
487 PAYROLL TAXES & BENEFITS				
487.156 Hospitalization Insurance Premiums	0	0	0	0
487.158 Health & Life Insurance Premiums	0	0	0	0
487.159 Act 96 PBPSA	1,000	1,000	1,000	0
487.161 Social Security Taxes, FICA	0	0	0	0
487.162 Unemployment Compensation	0	0	0	0
487.214 Municipal Retirement Pension	0	0	0	0
SUBTOTAL	1,000	1,000	1,000	0
TOTAL TAXES, BENEFITS, INSURANCES	1,000	1,000	1,000	0
492 TRANSFERS				
492.39 Transfer to Capital Improvements Fund	181,000	81,000	81,000	0
492.30 Transfer to Capital Reserve Fund	476,509	152,000	143,743	0
492.49 Transfer to Recreation Development Fund	0	0	0	0
492.61 Transfer to Police Pension Fund	0	0	0	0
492.65 Transfer to Non-Uniformed Pension Fund	0	0	0	0
492.66 Transfer to Post Retirement HCP	75,000	75,000	75,000	0
TOTAL INTERFUND OPERATING TRANSFERS	732,509	308,000	299,743	0
TOTAL GENERAL FUND OPERATING EXPENDITURES	5,364,561	5,251,265	5,145,575	0
TOTAL RECEIPTS & BEGINNING CASH BALANCE	5,364,561	5,314,655	5,145,575	0
TOTAL EXPENDITURES	5,364,561	5,251,265	5,145,575	0
EXCESS (DEFICIT)	0	63,390	(0)	0