



BOROUGH OF STATE COLLEGE

243 South Allen Street, State College, PA 16801-4806

December 21, 2015

Dear Mayor and Council:

The Budget was transmitted to Council on October 23, 2016 as required by Section 904 of the State College Borough Charter. As a result of the Council's review, a revised budget has been prepared and is hereby submitted to Council for final approval. The revised 2016 Budget retains a 2 mill increase in the Real Estate Tax millage rate from 14.4 to 16.4 in order to provide adequate funding to preserve the municipal services of the Borough. The revised 2016 Budget includes total expenditures of \$42,169,575. The General Fund Budget is balanced with revenues of \$25,193,679, which exceeds expenditures of \$25,193,371.

As required by the Borough's Financial Reserves Policy, an unreserved and unrestricted fund balance of twelve percent (12%) is included the General Fund. Any unrestricted or unreserved fund balance that exceeds this requirement as of December 31, 2015 will be transferred to the Capitals Reserve Fund.

Based upon Council's review and public input received, the following amendments to the Proposed 2016 Budget, all of which impact only the General Fund, are offered for Council's consideration this evening:

- Add one Police Officer position, bringing the total number of sworn officers to 61 and resulting in an increased appropriation \$81,012 for the Police Department;
- Modify the Noise Ordinance fine amount to \$750 for the first offense and \$1,000 for each offense thereafter resulting in no budget change;
- Modify the Open Container Ordinance fine amount to \$250 for the first offense, \$500 for the second offense and \$1,000 for each offense thereafter resulting in a reduction of estimated general fund revenue of \$15,000;
- Modify the Public Urination and Defecation Ordinance fine amount to \$750 for the first offense and \$1,000 for each offense thereafter resulting in no budget change;
- Provide an internal interfund loan to smooth the purchase cost of the on-street meters over a 2-year period covering 2016 to 2017 resulting in a reduction of the General Fund Parking appropriation of \$96,000.

I look forward to working with Borough Council, staff, community and regional partners to identify solutions to the financial hardships facing the Borough in the coming years. Although I continue to remain concerned about the long-term financial sustainability of the Borough, due to the taxing structure and flat revenue growth, this year's balanced budget puts the Borough in a much improved position to weather these financial hardships and continue to foster a safe, vibrant, diverse and sustainable community. The many talented, dedicated and disciplined people of State College Borough will continue to make this community a great place to live and work.

Sincerely,

Thomas J. Fountaine, II
Borough Manager

MAYOR: ELIZABETH A. GOREHAM

COUNCIL PRESIDENT: JAMES L. ROSENBERGER

BOROUGH COUNCIL: THOMAS E. DAUBERT THERESA D. LAFER

CATHERINE G. DAULER PETER MORRIS

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RESOLUTION 1149

A RESOLUTION OF THE BOROUGH OF STATE COLLEGE IN THE COUNTY OF CENTRE, COMMONWEALTH OF PENNSYLVANIA, APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSES OF THE MUNICIPAL GOVERNMENT, HEREINAFTER SET FORTH, DURING THE YEAR 2016.

WHEREAS, Section 904 of the Home Rule Charter of the Borough of State College requires the Manager to submit to Council a budget for the ensuing fiscal year on or before the 30th day prior to the end of the fiscal year, and

WHEREAS, the Manager submitted the budget for the ensuing fiscal year and accompanying message to Borough Council on October 23, 2015 for the fiscal year commencing January 1, 2016 and

WHEREAS, Council provided notice and held a hearing on the proposed 2016 budget as required by Section 908 of the Borough of State College Home Rule Charter, and

WHEREAS, Section 909 of the Home Rule of the Borough of State College requires that the Council shall adopt the budget by resolution on or before the last day of the fiscal year currently ending December 31, 2015.

BE IT RESOLVED AND ENACTED, and it is hereby Resolved and Enacted by the Council of the Borough of State College, County of Centre, Commonwealth of Pennsylvania, as follows:

SECTION 1. As required by Ordinance 1790, which establishes the terms and conditions of the General Government Employees' Defined Benefit Pension Plan, contributions by the participants of the Borough of State College General Government Employees Defined Benefit Pension Plan is hereby set at four (4) percent of each participant's compensation for calendar year 2016 effective January 1, 2016.

SECTION 2. As required by Ordinance 1791, which establishes the terms and conditions of the Police Pension Fund, and as determined by the actuarial study, prepared as of January 1, 2009, which determined that it is necessary to supplement the Police Pension Plan is hereby set at five (5) percent of each participant's compensation for calendar year 2016 effective January 1, 2016.

SECTION 3. \$1,849,386, is appropriated for the Borough's share of various Regional Programs to support the Centre Region COG 2016 Budget.

SECTION 4. \$123,709 is appropriated for the Borough's share of CATA for 2016.

RESOLVED this 21st day of December, 2015.

ATTEST:

BOROUGH OF STATE COLLEGE



Sharon K. Ergler
Assistant Borough Secretary

By:

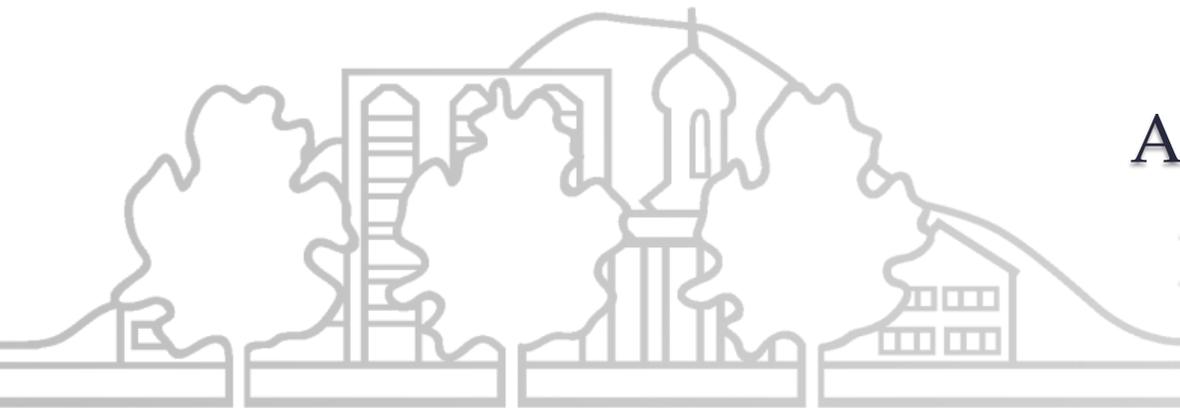


James L. Rosenberger
President of Council

State College Borough 2016 Operating Budget

Adopted: December 21, 2015

Proposed: October 23, 2015





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Executive Summary

Introduction

By Thomas J. Fountaine, II, State College Borough Manager

The 2016 Budget, presented on October 23, 2015, is a reflection of State College Borough's goals and objectives for 2016. The Budget includes a two mill Real Estate Tax increase, which provides adequate funding for necessary capital improvements, and preserves the quality of municipal services for the Borough.

The 2016 Budget includes total expenditures of \$42,169,575. The General Fund Budget is balanced with revenues of \$25,193,679, which exceeds expenditures of \$25,193,371.

As required by the Borough's Financial Reserve Policy, 12 percent fund balance is reserved for 2016 and any excess remaining fund balance on December 31, 2016 will be transferred to the Capital Projects Fund in accordance with the Policy.

There are no major new programs proposed in 2016. The Budget reflects the continuation of a stagnant revenue base with both property taxes and earned taxes continuing to lack growth.

The 2016 Budget also includes the elimination of funding for a number of positions, including two full-time Police Officers, one Housing Specialist, one Public Works Foreman and three Engineering Interns.

Financial sustainability remains a concern. State College is a vibrant community with a strong, healthy local economy. However, the current municipal finance structure in Pennsylvania does not provide revenue tools to the Borough that link revenue sources with the service needs of the urban core municipalities in Pennsylvania. As both the Financial Trend Monitoring System and the Five-Year Forecast document indicate, future financial sustainability for the Borough will remain a concern until additional revenue alternatives are available.

State College Borough Mission & Core Values

Mission Statement

State College Borough's mission is to enhance the quality of life by fostering a safe, vibrant, diverse and sustainable community.

Core Values

The Borough's core values provide the foundation for the organization. These values are the basis for all decisions affecting the manner in which programs are defined, resources allocated and actions taken on a day-to-day basis.

Our Core Values Are:

<i>Integrity</i>	<i>Innovation</i>
<i>Transparency</i>	<i>Customer Service</i>
<i>Honesty</i>	<i>Accountability</i>
<i>Responsibility</i>	<i>Diversity</i>

Strategic Priorities

The 2016 Budget has been prepared based on the 2009-2014 Strategic Plan, Downtown Master Plan, Neighborhood Plan and Centre Region Comprehensive Plan, all of which drive the following priorities.

Maintain safe, stable, attractive neighborhoods:

- Continue efforts to support and enhance neighborhood programming, including working with existing neighborhood groups and organizations.
- Expand housing initiatives that encourage and foster home ownership.

Improve operational support systems to enhance productivity:

- Develop strategies to ensure sustainability of operations.
- Improve communications within the organization, with retirees and the community.

Collaborate with local, regional and state entities to expand cooperative opportunities:

- Develop and implement mutually beneficial initiatives with Penn State University.
- Explore revenue enhancing and cost saving opportunities with other municipalities.

Expand housing opportunities:

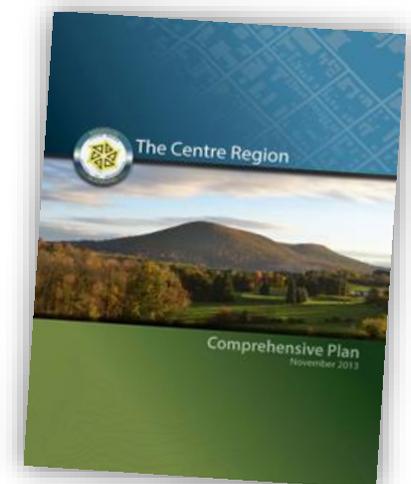
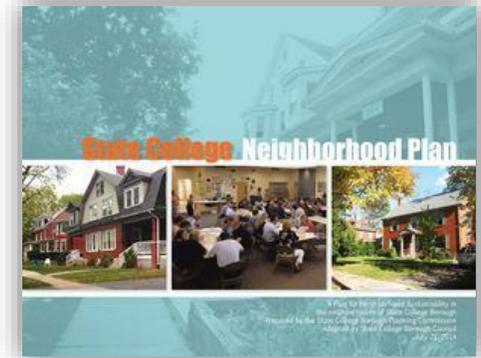
- Develop initiatives and provide incentives for development of housing in downtown areas.
- Analyze demand for student housing, identify areas of growth and select specific areas for continued development.

Continue to improve public spaces and community infrastructure:

- Implement key recommendations from the Neighborhood Sustainability Report.
- Maintain and enhance public transportation, parking, and make selected Public Works and downtown streetscape improvements.

Foster commercial revitalization:

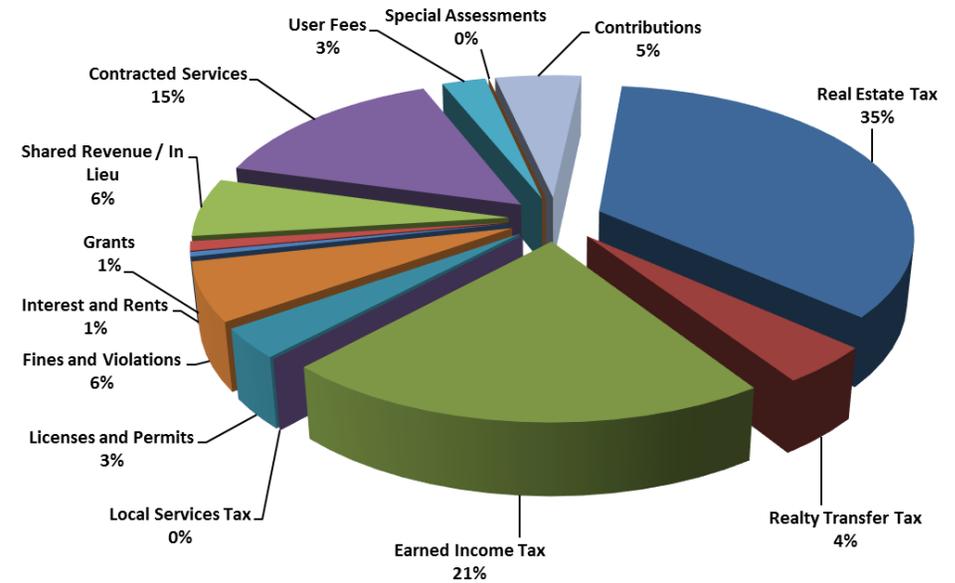
- Develop revitalization initiatives in the downtown area and within the shopping centers on Hamilton Avenue, Westerly Parkway and South Atherton Street.



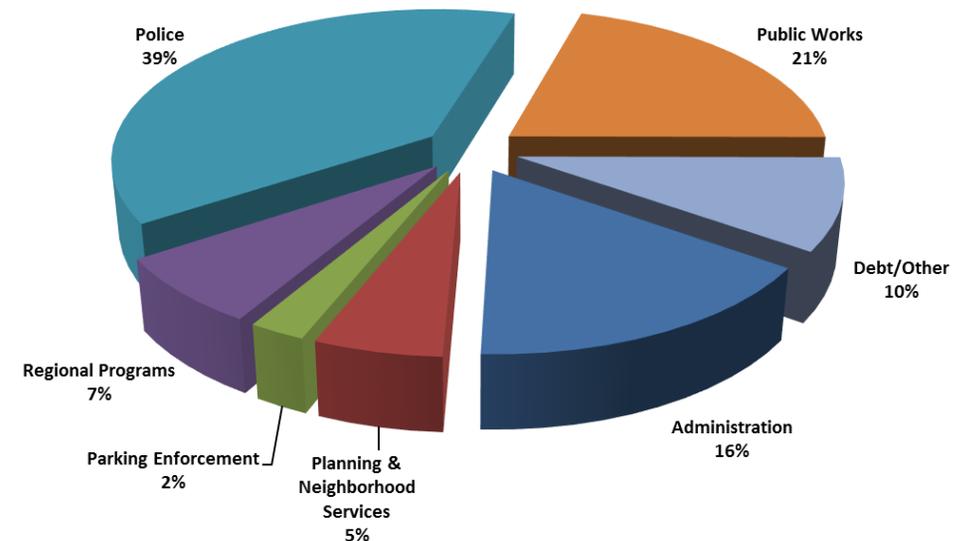
General Fund Overview

- Real Estate Tax – a two mill Real Estate Tax increase provides an additional \$909,208 of revenue.
- Transfers to Other Funds – a \$29,105 transfer to Bus Terminal and a \$29,870 transfer to Bellaire Court are included in the 2016 Budget. Both transfers are needed to fund the operating budget deficits in each Fund.
- Insurance Reserve Fund – In 2015, Unemployment Claims, Employee Wellness, Prefunded Health Savings Account Deductibles and Retiree Health Insurance expenses were transferred to the Insurance Reserve Fund along with the revenue from health insurance premium refunds. The move reduced operating expenses in the General Fund, but shifts the expense burden to the Insurance Reserve Fund. Although the Insurance Reserve Fund can absorb an operating loss, losses beyond 2016 will reduce the available cash balance below the recommended reserve amount.
- Staff Reductions – Two full-time Police Officers, one Housing Specialist, three Engineering Interns and one full-time Public Works Foreman.

General Fund Revenue



General Fund Expenditures



General Fund Summary

	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Budget
BEGINNING FUND BALANCE (Reserved and Unreserved)	\$ 7,520,734	\$7,227,279	\$ 4,985,956	\$ 4,985,956	\$ 4,452,108
REVENUE	20,967,664	30,479,581	24,201,159	23,978,138	25,193,679
EXPENDITURES	21,261,119	31,170,269	25,042,052	24,511,986	25,193,371
ADD/USE FUND BALANCE	(293,455)	(690,688)	(840,893)	(533,848)	308
TRANSFER TO RESERVE FUND		(1,550,635)			
ENDING FUND BALANCE (Reserved and Unreserved)	\$ 7,227,279	\$4,985,956	\$ 4,145,063	\$ 4,452,108	\$ 4,452,416

All Funds Summary

	General Fund	Highway Aid	Parking	Other Business- Type¹	Other Government Funds²	Component Unit Funds³	Inter-fund Transfers	Total
Revenue	25,193,679	894,350	3,124,028	10,365,108	1,893,506	1,196,000	(3,121,548)	39,545,123
Expenses	25,193,371	951,560	4,222,431	10,950,322	2,756,015	1,217,424	(3,121,548)	42,169,575
Excess (Deficit)	308	(57,210)	(1,098,403)	(585,214)	(862,509)	(21,424)	-	(2,624,452)

¹Bus Terminal, Bellaire Court, Compost, Sewer, Refuse; ²Insurance Reserve, Fleet Services, Capital, Asset Replacement; ³Centre Tax, RDA

Capital Improvement Projects Overview

Funded Projects

There is a total of ten projects planned and funded in 2016. Capital expenditures for 2016 are programmed at \$1,984,700, which includes appropriations from the Capital, Asset Replacement, Parking and Sanitary Sewer Funds.

2016 Funded Capital Projects

NEW	Discovery Space Operating Grant	\$7,500
ST022	Atherton Street Signal Study	\$25,000
IT270	Intrusion Protection and Data Loss Prevention	\$65,000
OP53a	West Campus Bike Path Connection	\$70,000
SW111	Stormwater Projects	\$77,200
ST021	Central Business District Streetlights	\$130,000
IT300	Records Management System/Mobile Computer	\$140,000
OP254	Zoning and Land Development Ordinance Rewrite	\$250,000
ST002	Street Resurfacing	\$470,000
ST001	Street Reconstruction	\$750,000
TOTAL		\$1,984,700

Other Funded Projects

The following four projects, totaling \$245,000, were included and approved in the 2016-2020 Capital Improvements Plan and are being funded by sources other than the Capital Fund.

Projects Funded by Other Sources in the 2016 Budget

OP141	Strategic Plan Update	\$50,000	General Fund
OP161	C-NET Transition to HD Recording	\$25,000	General Fund
IT092	Video Surveillance	\$130,000	CDBG Fund
OP162	Redevelopment Projects	\$40,000	RDA Fund

Deferred Projects

Due to a lack of funds, 13 projects, totaling \$1,264,159 that were included and approved in the 2016-2020 Capital Improvements Plan are not funded in the 2016 Budget.

Projects Not Funded in the 2016 Budget

BD015	Government Buildings Maintenance Reserve	\$108,000
BD131	Municipal Building Improvements	\$320,659
IT260	Storage Area Network (SAN) Expansion/Recovery	\$63,000
IT280	High-Speed Internet Infrastructure	\$86,500
IT320	Document Management System	\$35,000
OP121	Energy Savings Project	\$75,000
OP123	Business Support Revolving Loan Program	\$100,000
PK001	Parks Maintenance Reserve	\$25,000
PK200	Park Land Acquisition/Improvements	\$28,000
ST022	Traffic Signal & Intersection Safety Improvements	\$175,000
ST115	ADA Compliance Project	\$70,000
ST941	Bicycle Facility Improvements	\$53,000
SW031	Memorial Field Drainage	\$125,000
TOTAL		\$1,264,159

Total Expenditures

General

The General Fund Budget results in an excess of \$308, with current revenues of \$25,193,679 and current expenditures of \$25,193,371.

Bus Terminal

The Bus Terminal Budget results in a deficit of \$419, with revenues of \$61,500, which includes an Interfund Transfer from the General Fund in the amount of \$29,105 and expenditures of \$61,919.

Bellaire Court

The Bellaire Court Budget results in a deficit of \$44, with revenues of \$129,658, which includes an Interfund Transfer from the General Fund in the amount of \$29,870 and expenditures of \$129,702.

Parking

The Parking Budget results in a deficit of \$1,098,403, with revenues of \$3,124,028 and expenditures of \$4,222,431 including \$1,099,825 of capital expenditures.

Compost Operations

The Compost Operations Budget results in a deficit of \$323,669 with revenues of \$348,950 and expenditures of \$672,619, including \$355,528 of capital expenditures.

Sanitary Sewer

The Sanitary Sewer Budget results in a deficit of \$256,836 with revenues of \$6,070,000 and expenditures of \$6,326,836, including \$1,111,246 of capital expenditures.

Refuse Collection

The Refuse Collection Budget results in a deficit of \$4,246, with revenues of \$3,755,000 and expenditures of \$3,759,246 including \$580,006 of capital expenditures.

All Funds

Total revenue for all Funds, after adjusting for Interfund Transfers, is \$39,560,123 with expenditures of \$42,144,563, resulting in a total budget deficit of \$2,584,440.

Summary of Special Projects, Community Grants/Gifts and Civic Celebrations

The 2016 General Fund Budget includes total expenditures of \$112,500 for Special Projects/Grants (66235), Community Grants/Gifts (81510) and Civic Celebrations (81540).

2016 expenses for Community Grants/Gifts and Civic Celebrations increased by \$25,000 from funding levels in 2015:

- Administration, Community Grants (81510) - \$3,000 for Community Programming grant to C-NET.
- Miscellaneous, Community Grants (81510) - \$5,000 for The Partnership, \$75,000 to the Downtown State College Improvement District (DSCID), and \$10,000 for State Theatre.
- Miscellaneous, Civic Celebrations (81540) - \$20,000 for First Night and \$2,500 for Central PA 4th Fest.

The 2016 Redevelopment Authority Fund Budget expenses for Community Grants/Gifts (81510) totals \$25,000, a decrease of \$1,800 from 2015:

- Miscellaneous, Community Grants (81510) - \$25,000 for the Centre County Economic Development Partnership.

All Funds Cross-Tabulation

		General Fund	Highway Aid	Parking	Other Business- Type Funds ¹	Other Governmental Funds ²	Component Unit Funds ³	Inter-Fund Transfers	Total
Revenue:									
Administration	30	90,400	-	-	-	247,921	-	-	338,321
Finance	32	3,605	-	-	-	-	-	-	3,605
Tax	33	100,600	-	-	-	-	1,005,000	-	1,105,600
Information Technology	37	358,270	-	-	-	151,131	-	-	509,401
Health & Neighborhood Services	40	286,301	-	-	-	12,842	-	-	299,143
Community Development	42	-	-	-	129,658	-	-	-	129,658
Economic Development	44	-	-	-	-	-	191,000	(155,000)	36,000
Planning	45	177,381	-	-	-	53,234	-	(44,255)	186,360
Fire	50	234,657	-	-	-	-	-	-	234,657
Emergency Management	51	-	-	-	-	-	-	-	-
Parking	55	-	-	3,124,028	-	-	-	-	3,124,028
Parking Enforcement	56	703,000	-	-	-	6,940	-	-	709,940
Library	60	-	-	-	-	-	-	-	-
Police	65	3,438,550	-	-	-	228,574	-	-	3,667,124
Public Works Admin	70	701,550	-	-	-	17,852	-	(701,550)	17,852
Public Works Facilities	72	298,577	-	-	-	34,000	-	(177,157)	155,420
Public Works Streets	73	2,050,827	894,350	-	-	23,801	-	(2,043,586)	925,392
Public Works Trees/Parks	74	2,000	-	-	-	26,092	-	-	28,092
Public Works Refuse/Compost	75	-	-	-	4,103,950	-	-	-	4,103,950
Public Works Sanitary Sewer	76	-	-	-	6,070,000	-	-	-	6,070,000
Public Transportation	77	-	-	-	61,500	-	-	-	61,500
Public Works Fleet Services	78	-	-	-	-	382,183	-	-	382,183
Parks & Recs Administration	80	-	-	-	-	-	-	-	-
Other	99	16,747,961	-	-	-	708,936	-	-	17,456,897
Total Revenue		25,193,679	894,350	3,124,028	10,365,108	1,893,506	1,196,000	(3,121,548)	39,545,123

¹Bus Terminal, Bellaire Court, Compost, Sewer, Refuse; ²Insurance Reserve, Fleet Services, Capital, Asset Replacement; ³Centre Tax, RDA

		Highway		Other Business- Type Funds ¹	Other	Component Unit Funds ³	Inter-Fund Transfers	Total	
		General Fund	Aid		Parking				Governmental Funds ²
Expenses:									
Administration	30	1,985,440	-	-	-	123,600	-	-	2,109,040
Finance	32	501,587	-	-	-	-	-	-	501,587
Tax	33	245,963	-	-	-	-	1,049,709	-	1,295,672
Information Technology	37	1,279,040	-	-	-	373,270	-	-	1,652,310
Health & Neighborhood Services	40	497,501	-	-	-	30,000	-	-	527,501
Community Development	42	-	-	-	129,702	-	16,685	(29,548)	116,839
Economic Development	44	-	-	-	-	-	151,030	(44,255)	106,775
Planning	45	884,384	-	-	-	320,000	-	(155,000)	1,049,384
Fire	50	554,652	-	-	-	-	-	-	554,652
Emergency Management	51	25,598	-	-	-	-	-	-	25,598
Parking	55	-	-	4,222,431	-	-	-	(263,843)	3,958,588
Parking Enforcement	56	610,296	-	-	-	-	-	(11,944)	598,352
Library	60	436,130	-	-	-	-	-	-	436,130
Police	65	9,774,078	-	-	-	-	-	-	9,774,078
Public Works Admin	70	1,253,001	-	-	-	77,200	-	-	1,330,201
Public Works Facilities	72	977,083	-	-	-	-	-	(92,336)	884,747
Public Works Streets	73	2,318,401	951,560	-	-	1,375,000	-	(398,602)	4,246,359
Public Works Trees/Parks	74	632,869	-	-	-	-	-	(141,341)	491,528
Public Works Refuse/Compost	75	-	-	-	4,431,865	-	-	(1,331,236)	3,100,629
Public Works Sanitary Sewer	76	-	-	-	6,326,836	-	-	(510,313)	5,816,523
Public Transportation	77	123,709	-	-	61,919	-	-	(38,685)	146,943
Public Works Fleet Services	78	-	-	-	-	456,945	-	(104,445)	352,500
Parks & Recs Administration	80	662,305	-	-	-	-	-	-	662,305
Other	99	2,431,334	-	-	-	-	-	-	2,431,334
Total Expenses		25,193,371	951,560	4,222,431	10,950,322	2,756,015	1,217,424	(3,121,548)	42,169,575
Excess (Deficit) of Revenue over Expenditures		308	(57,210)	(1,098,403)	(585,214)	(862,509)	(21,424)	-	(2,624,452)
2016 Projected Beginning Fund Balance		4,452,108	631,980	3,292,859	8,708,646	5,987,971	60,886	-	23,134,450
2016 Projected Ending Fund Balance		4,452,416	574,770	2,194,456	8,123,432	5,125,462	39,462	-	20,509,998
Assigned Fund Balance		-	-	-	-	1,262,429	-	-	1,262,429
Unassigned Fund Balance		4,452,416	574,770	2,194,456	8,123,432	3,863,033	39,462	-	19,247,569

¹Bus Terminal, Bellaire Court, Compost, Sewer, Refuse; ²Insurance Reserve, Fleet Services, Capital, Asset Replacement; ³Centre Tax, RDA

Budget Process Overview

Preparation of the Operating Budget begins in October of each year. Department Heads review expenditures from the prior year and identify priorities for the upcoming year. Each department submits a proposed budget for review by the Borough Manager and requested expenditures are evaluated based on the priorities of the Borough, projected revenues and the financial forecast.

After reviewing each department’s budget, the Borough Manager and Assistant Borough Manager draft the proposed Operating Budget for Borough Council.

This year, the budget team held six Lunch and Learn events for staff and the public on the budget process and financial forecast for 2016. Council will hold more work sessions than previous years in order to provide ample opportunity for both citizens and Council to review the budget. During these work sessions, the proposed budget is reviewed in detail by department, and both Borough Council and the public are provided with opportunities to suggest changes and discuss the document before it is presented for approval. Any changes are documented in the Budget Matrix, an appendix to the adopted budget. The final Operating Budget is typically adopted at the last regular meeting of Borough Council in December, currently scheduled for December 21, 2015.

2016 Budget Calendar

Agenda Item	Date
Budget Transmittal to Council	October 23, 2015
Budget Review	October 28, 2015
Budget Review	November 2, 2015
Budget Review	November 9, 2015
Budget Review	November 16, 2015
Budget Review	November 23, 2015
Budget Review*	November 24, 2015
Budget Review	December 4, 2015
Public Hearing & Review	December 7, 2015
Budget Review	December 8, 2015
Budget Review	December 14, 2015
Budget Review (Wrap-up)*	December 15, 2015
Adoption	December 21, 2015

*Meeting Canceled



Community Profile

Geography

State College Borough is one of six municipalities located in the Centre Region of Centre County, Pennsylvania.

Total Square Miles 4.56

Persons per Square Mile 9,224

Demographics

Population

	<u>1990</u>	<u>2000</u>	<u>2010</u>
Total Population	38,923	38,420	42,034
Males	21,033	20,011	22,698
Females	17,890	18,409	19,336

Households

	<u>1990</u>	<u>2000</u>	<u>2010</u>
Total	10,938	12,024	12,610
Family	3,559	3,303	3,069
Non-family	7,379	8,721	9,541
Single Person	2,998	4,034	4,323

Median Household Income (2007-2011): \$23,355

Education

Students in State College Borough have the opportunity to attend public school in the State College Area School District, including four charter schools. State College Area School District has a graduation rate of 94%, and State College Area High School earned a silver medal in *U.S. News and World Report's* premiere ranking of the nation's best high schools.

State College Borough residents can take advantage of post-secondary education and technical training opportunities through coursework at Penn State University, the State College Area School District Career and Technical Center and the South Hills School of Business and Technology. The main campus of Penn State University is located partially within State College Borough boundaries and has a significant impact on Borough activities.

Employment

The majority of Borough residents either works for or attends Penn State University. Other major employers include the local school district, Mount Nittany Medical Center, government agencies, Glenn O. Hawbaker, Inc. and Wal-Mart Associates, Inc. Unemployment rates are low compared to other areas in Pennsylvania, but rates have steadily risen over the last decade.

Government

In 1973, the residents of State College adopted a Home Rule Charter, which provides for a Council-Manager form of government. Under the charter, there is a seven-member Council, elected at large, for four-year, overlapping terms. The Mayor is also elected at large for a four-year term.

The day-to-day operation of the Borough is the responsibility of a professional local government manager, appointed by Council.

State College Borough cooperates with five other regional municipalities in the Centre Region Council of Governments: College, Ferguson, Harris, Halfmoon and Patton Townships.

The Borough also engages with and provides services for a number of other municipalities throughout Centre County.

Sustainability Awards

Tree City, USA

The National Arbor Day Foundation recognized the Borough as a Tree City, USA community for the 31st year. State College has a tree canopy cover of over 43%. In addition to the trees planted as replacements, the Borough has added trees to economically disadvantaged areas through the TreeVitalize program.



Pennsylvania Waste Watcher & Green Business Partner Awards

Professional Recyclers of America (PROP) recognized State College for the 15th time with the 2014 Waste Watcher award for its recycling, waste reduction, reuse and composting programs. In 2015, the Borough expanded its food waste recovery program to a number of commercial entities.



State Electronics Challenge

The State Electronics Challenge (SEC) recognized the Regional Technology Program, which is administered by the State College Information Technology Division, with a third Gold award for its work in 2014. As a result of these environmental initiatives, the Borough saved enough energy in 2014 to power 40 households per year, avoided greenhouse gas emissions equivalent to removing 68 cars from the road per year and avoided the generation of almost 7,500 pounds of trash. The Borough also avoided the generation of almost 1,000 pounds of hazardous waste – equivalent to the weight of 3½ refrigerators.



Bicycle Friendly Community

State College Borough, our surrounding municipalities and Penn State University, jointly received Bronze level recognition as a Bicycle Friendly Community from the League of American Bicyclists. Our efforts to increase bicycle education, improve traffic enforcement and encourage bicycle commuting have made State College a more bikeable community for all riders, whether a child biking to school or a trained bicycle enthusiast. This cooperative effort is a reward in itself, promoting expanded collaboration on regional bicycle improvements through the Centre Region Council of Governments.



EPA Green Power Leadership Club

State College is recognized by the Environmental Protection Agency as a green power user. As a Green Power Leader, the Borough purchases 100% of its electricity needs from renewable energy sources, specifically wind power. State College has been recognized as a Green Power Partner since 2012.



Sustainable Pennsylvania Community Certification

State College Borough is among a select group of high-performing municipalities to become certified through the Sustainable Pennsylvania Community Certification program. The Borough has accepted recognition at the gold level of certification as it works its way toward meeting the platinum certification under the program's rigorous performance criteria, which tracks 131 policies and practices that define a sustainable community.



Financial Policies

Financial Reserves

Sufficient fund balances are a critical component of the Borough's financial management policies. Fund balance reserves provide sufficient funds for unexpected decreases in revenues and/or increases in service needs.

Reserves are limited funds used to smooth fluctuations in revenues and expenditures caused by changes in internal and/or external conditions. The financial policies that the Borough preserves in this budget, related to financial reserves, are the following:

- The maintenance of an adequate fund balance for the General Fund to ensure sufficient resources for cash flow and to mitigate revenue shortages or emergencies shall be a priority. Prudent use of reserve funds enables the Borough to defray future costs, take advantage of matching grant funds and exercise flexible financial planning in developing future capital projects.
- The Borough will maintain undesignated reserves to ensure service levels guarantee stability and protect against economic downturns and emergencies. On an annual basis, the Borough will budget reserves in the General Fund in an amount of 12% of projected expenditures. Undesignated, unreserved amounts in excess of 12% will be allocated to the Capital Projects Fund unless otherwise specified and stated in the annual operating budget.
- Replacement reserves based on historical value will be established for equipment and vehicles. An amount equal to the depreciation will be included in the service charges paid by Borough Departments to the Asset Replacement Fund. This will permit the accumulation of cash to replace these assets cost-effectively and smooth out future budgetary impacts. The Borough will also maintain a fixed asset system that will identify all Borough assets and assess their condition. The fixed asset system will be updated regularly and no less than annually.

Debt Management

The Borough's objective is to manage its annual debt service requirements while maintaining the capacity to meet current and future financial challenges in the operating and capital budgets. The costs associated with capital and infrastructure projects undertaken, locally or regionally, may be met with the issuance of debt, usually in the form of general obligation bonds or a general obligation bank note. In order to maintain relatively stable Earned Income and Net Profits Tax and Real Estate Tax rates, the Borough will undertake analyses of existing debt, current and projected cash flows and proposed future debt before making a decision to issue a new debt obligation or participate in a regional project where the Borough assumes an obligation for the payment of debt service.

The purpose of this policy is to articulate the philosophy of the Borough regarding debt and establish a framework to guide decisions regarding the use and management of debt for capital and infrastructure projects undertaken locally or regionally.

The objectives of this policy are to:

- Strategically use the Borough's credit to fund projects to meet the highest-priority capital needs for the community, properly maintain infrastructure assets and provide a platform for economic redevelopment and growth; and
- Manage the Borough's credit to maintain the highest possible credit rating, thereby enabling the issuance of debt at the most favorable rates and terms; and
- Maintain an appropriate balance between debt service requirements and their impact on the operating and capital budgets.

The following criteria shall govern the issuance of debt by the Borough:

- Debt shall not be used to finance on-going operational costs;
- Long-term general obligation debt may be incurred, when necessary, to fund the Capital Improvement Plan (CIP) or other capital and infrastructure projects undertaken locally or regionally:
 - Prior to incurring debt, the Borough shall explore all alternative funding sources for the defined project(s) in order to minimize the overall level of debt incurred;
 - Debt funding shall be limited to those capital and infrastructure projects undertaken locally or regionally for which there is no alternative funding source and where there is a clearly demonstrated current or near-term need for the project(s); and
 - The proposed debt service structure shall be analyzed to determine its impact on the operating and capital budgets.
- The maturity date of any debt issued to finance the defined project(s) shall not exceed the reasonable expected useful life of the project(s);
- The Borough shall abide by the requirements of the Local Government Unit Debt Act of the Commonwealth of Pennsylvania, as well as all other applicable Federal and Pennsylvania statutes;
- The Borough may engage an independent financial advisor and bond counsel to analyze its current and future debt structure, prepare debt service schedules and related documents, solicit and evaluate financing proposals and meet all legal requirements with respect to the borrowing; and
- If general obligation debt is issued to finance proprietary fund projects supported by revenue producing facilities, the Borough shall apply to the Pennsylvania Department of Community and Economic Development (DCED) for approval to exclude the self-liquidating portion of the debt allocable to the proprietary fund project(s) from the Borough's debt limit under the Local Government Unit Debt Act.

The Borough shall encourage and maintain good relations with financial institutions, bond rating agencies and bond insurers. The Borough shall follow a policy of full and open disclosure in all financial reports and borrowing documents.

Generally, the Borough's debt instruments shall be of the fixed rate type. Variable rate debt shall be used only as a source of short-term interim financing.

The Borough may consider using Tax and Revenue Anticipation Notes as short-term debt instruments to manage cash flow needs or meet emergency situations.

When issuing debt, the Borough shall generally seek competitive proposals or conduct a competitive sale via a recognized internet municipal securities auction site. The Borough may negotiate for the issuance of debt when it is deemed to be in the best interest of the municipality.

Outstanding debt may be refinanced if it is determined that the Borough will achieve a net present value savings of 3% or more over the life of the respective issue. The following limitations shall apply to the Borough's General Fund indebtedness:

- Annual General Fund debt service shall not exceed 10% of annual General Fund revenues for debt issued directly by the Borough; and further, the Borough shall also consider regional debt for which it has an obligation for the payment of debt service. The combined annual General Fund Borough and Regional debt service shall not exceed 12% of annual General Fund revenues.

Purchasing

State College Borough's Purchasing/Contract/Property Disposition Control policy can be found in the Borough Code under Chapter 1, Part N, which is reproduced below. This policy governs the purchase of products, goods and services, the making of contracts and the sale or lease of personal or real property of the Municipality. The purpose of this policy is to ensure the Borough complies with all Commonwealth and Federal laws and guarantee Borough purchases are made in a transparent, fiscally responsible and consistent manner.

PART N

Purchasing/Contract/Property Disposition Control

Section 1401. Purpose and Function.

- a. **Purpose.** The purpose of this Ordinance shall be to establish procedures for the purchase of products, goods and services, the making of contracts and the sale or lease of personal or real property of the Municipality. Procedures shall include negotiated contracts, competitive bidding, controls on aggregate spending and safeguards against special interests.
- b. **Functions.** The purchasing functions shall include the:
 - (1) Procurement of the highest quality in supplies, materials, equipment and contractual services meeting specifications at the least expense to the Municipality.
 - (2) Encouragement of open, competitive pricing.
 - (3) Encouragement of savings or cost avoidance through bulk or quantity purchasing.
 - (4) Maintenance of lists of vendors and contractors.
 - (5) Assurance of vendor and contractor compliance with Municipal specifications and contract terms and provisions.
 - (6) Administration of a system of stocking or warehousing of materials and supplies for day-to-day use.

Section 1402. Definitions.

As used in this Ordinance, these words and terms shall have the following meanings:

Council. The State College Borough Council, as provided for in the Home Rule Charter of the Municipality.

Home Rule Charter. The Charter of the Municipality, as approved by electors of State College, 1973, with amendments, if any, thereafter lawfully adopted and approved.

Manager. The municipal Manager, as provided for in the Home Rule Charter of the Municipality.

Municipality. The Borough of State College, Pennsylvania.

Person. Any natural person, partnership, association, firm, corporation, governmental body or agency or other entity.

Purchasing Authority. The State College Borough Manager or his designee.

Responsible Bidder. Any bidder not disqualified by the Purchasing Authority for:

...an apparent lack of capacity to perform the contract;

...an unsatisfactory record of performance (either with the Municipality or other agencies) in prior contracts; and/or

...failing to promptly supply information, bonds and documentation requested by the Municipality.

Section 1403. Competitive Bidding.

Competitive bidding shall be required on all contracts for equipment, services and construction with an estimated value in excess of \$25,000, except as indicated in Sections 1404 and 1405 of this Chapter. The following provisions shall apply to competitive bidding:

- a. **Notice to Prospective Bidders.** Notice of the desire of the Municipality to receive bids from contractors or vendors shall be given as follows:
 - (1) By advertisement, at least two times at intervals of not less than three days in at least one newspaper of general circulation in the Municipality. The first advertisement shall be published not more than 45 days and the second advertisement not less than ten days prior to the date filed for the opening of bids. This advertisement shall include a general description of the supplies, materials, equipment and contractual services to be purchased, a statement as to where bid forms and specifications may be secured and the time and place for the opening of bids.
 - (2) At the discretion of the Purchasing Authority, additional notice may be given in any publication or journal devoted to the dissemination of information about construction, materials and supplies.
 - (3) The Purchasing Authority may also solicit bids from prospective vendors and contractors by mailing copies of the specifications and forms and/or any other information, which will acquaint them with the proposed purchase or contract.
- (4) By posting the advertisement in a conspicuous place within the municipal offices.
- b. **Specifications for Bidders.** When bids are sought for the erection, construction or alteration of any public building or facility, the Purchasing Authority may have separate specifications prepared for any one or more of the phases, parts, sections or internal or external systems of the work, and when this is done, separate bids may be required for each of those parts of the work. The contract may be awarded to the lowest responsible bidder for each of those branches or parts or on the basis of the lowest total price.
- c. **Bid Security.** When it shall be deemed necessary to protect the interests of the Municipality, bid security shall be required. The amount of security required shall be set forth in the bid specifications. Bid security may be in the form of a certified check, cashiers check or bid bond. If a bid bond is submitted, it must be in a form approved by the Purchasing Authority.
- d. **Submission, Acceptance and Opening of Bids.** Bids shall be sealed, shall be identified as bids on the envelope, shall be submitted at the place of opening no later than the time stated in the public notice inviting bids and shall be opened by the Purchasing Authority at a public meeting at the time and place stated in the public notice. Bids received after the stated time shall not be accepted.
 - (1) In certain instances, when specified in the invitation to bid, the Borough will permit the electronic submission of bids. The Borough will maintain the confidentiality of these bids until the date and time of the bid opening. The Borough must receive all bids submitted electronically by the date and time and at the email address specified in the public notice. Electronic bids received after the stated time shall not be accepted.

e. **Award of Contracts.** Contract awards by Council shall be made at an advertised public meeting. The following shall apply to Council awards:

- (1) Awards shall normally be made to the lowest responsible bidder. However, Council, upon recommendation of the Purchasing Authority, shall have the right to take into consideration such other factors as delivery date, quality of service, length of warranty, etc.
- (2) Council shall have the authority to waive minor irregularities and defects when the best interests of the Borough would be served.
- (3) Council shall have the authority to accept or reject any and/or all bids or to hold all bids for 45 days or until the next regular Council meeting.
- (4) If two or more of the lowest bids received are for the same total amount or unit prices and the quality, delivery date and service capability are equal, the contract may be awarded to the bidder with business offices in the Borough or as an alternative, the Purchasing Authority may break ties by requesting each of the equal low bidders to submit, in writing, their lowest and final bid. Said bids shall be opened in public and each of the bidders shall be informed of the time and place of said opening.
- (5) A tabulation of bids shall be made available for public inspection.

f. **Exceptions.** Contracts or purchases made by the Municipality involving an expenditure of more than \$25,000 to which this Ordinance shall not apply, unless the Council shall otherwise direct in a specific instance, shall include:

- (1) Those for maintenance, repair or replacement of the public works of the Municipality, provided they do not constitute new additions, extensions or enlargements of existing facilities and equipment.
- (2) Those made for improvements, repairs and maintenance of any kind made or provided by the Municipality through its employees, except that all materials used for street construction, maintenance or improvement in excess of \$25,000 shall be subject to the provisions of this Ordinance.
- (3) Those where particular types, models or pieces of new equipment, articles, apparatus, vehicles or parts which are patented, manufactured or copyrighted, cannot reasonably be acquired from more than one vendor.
- (4) Those involving any purchase of insurance or surety bond; those made for public utility service under tariffs on file with the Pennsylvania Public Utility Commission; those made with the federal government, the Commonwealth of Pennsylvania or any subdivision thereof, including the sale, lease or loan of any supplies, materials, equipment or services by the Commonwealth, the federal government or their subdivisions. The price charged to the Municipality shall not be in excess of that fixed by the Commonwealth, the federal government or their subdivisions.
- (5) Those involving personal or professional services.

- (6) Those made for improvements, repairs and maintenance of any kind of property of the Municipality for labor, materials or profits and overhead, entered into with any organization which is engaged in rehabilitative or job training programs and such organization receives state or federal funding for such purposes.
- (7) Those cases, with Council approval, where the Purchasing Authority deems it is in the best interest of the Municipality to purchase without competitive bidding.
- (8) Those involving the purchase of equipment and services related to computer software, technology, and information systems. The purchase of equipment and services related to computer software, technology and information systems shall be made on the basis of best value procurement. Contracts under best value procurement shall be made only after the Borough has solicited proposals based on performance and outcome specifications developed by the Borough and describing, at minimum, the objectives to be met by the system, the tasks to be performed by the system, the users of the system, system security issues, the time frame for system implementation, potential operating technologies, compatibility with existing systems, training and maintenance, and shall indicate the process by which the contract shall be awarded. Best value procurement shall not require a sealed bid process and shall permit the Borough to negotiate the terms of the agreement with any responsive and responsible vendor. Any contract for the procurement of equipment and services related to computer software, technology or information systems in excess of \$25,000 shall be awarded by Borough Council at a public meeting.
- g. Disposition of Bid Deposits.
- (1) The Municipality shall return to the unsuccessful bidders the bid deposits submitted by them.
- (2) A successful bidder shall forfeit any deposit made by him, upon failure on his part to enter into a contract with the Municipality within 20 calendar days after award, unless an extended time is authorized in writing by the Purchasing Authority.
- h. **Piecemeal Contracts and Purchases Restricted.** It shall be prohibited for any officer or employee of the Municipality to purposely evade use of the procedures for competitive bidding by making a series of purchases or contracts, each under the minimum set out in Section 3 of this Ordinance, or by making several simultaneous purchases or contracts, each below that minimum amount.
- i. **Contract Extensions.** The Purchasing Authority may authorize change orders and extend a contract if it is deemed in the best interest of the Municipality. Such change orders or extensions shall be in writing and shall not individually or jointly exceed 15 percent of the original contract award. The Purchasing Authority may make purchases from any contract awarded under Section 3 of this Ordinance within eight months of the award.
- j. **Performance Bonds.** To protect the interests of the Municipality, a 100 percent performance bond shall be required from the successful bidder before entering into a construction contract.

The Purchasing Authority shall establish the percent of the contract price required in the performance bond for purchase of materials, supplies, and equipment.

If the performance bond is not furnished within 20 days after the award of the contract, the award shall be void. Deliveries, accomplishments, and guarantees may be required in all cases of expenditure.

k. **Bonds for the Protection of Labor and Materials.** Any person entering into a contract with the Municipality for the construction, erection, installation, completion, alteration or repair of or alteration to any public work or improvement whatsoever shall, before commencing work under the contract, execute and deliver to the Municipality, in addition to the performance bond, an additional bond, in a sum not less than 50 percent and not more than 100 percent, as the Purchasing Authority may prescribe, conditioned for the prompt payment of all material furnished and labor supplied or performed in the prosecution of the work, whether or not the material or labor entered into becomes component parts of the work or improvement contemplated. This additional bond shall be deposited with and held by the Municipality for the use of any interested party. This bond shall provide that every person who, whether as subcontractor or otherwise, has furnished material or supplied or performed labor in the prosecution of the work, and who has not been paid for it, may sue in assumpsit on this additional bond, for his use, and prosecute the suit to final judgment for whatever sum may be justly due him, and have execution thereof. The Municipality shall not be liable for the payment of any costs or expenses of any suit.

- l. **Workers Compensation.** Every contract entered into by the Municipality, which involves the construction or doing of any work involving the employment of labor, shall contain a provision that the contractor shall accept, insofar as the work covered by that contract is concerned, the provisions of the Workers Compensation Act of 1915 and its supplements and amendments, and that the contractor will insure his liability under that Act or file, with the Municipality, a certificate of exemption from insurance from the Bureau of Workers Compensation of the Pennsylvania Department of Labor and Industry. Any contract executed in violation of this Section shall be null and void.
- m. **Discrimination Prohibited.** Any contract entered into by the Municipality for the construction, alteration or repair of any public building or public work may contain provisions by which the contractor agrees that, in the hiring of employees for the performance of work under the contract or any subcontract under it, no contractor or subcontractor and no person acting on behalf of the contractor or subcontractor shall, by reason of race, creed, sex or color, discriminate against any person who is qualified and available to perform the work to which the employment relates. Violations of this provision by the contractor will constitute grounds for terminating the contract.
- n. **Competitive Electronic Auction Bidding**
 - (1) **Conditions of use.** Notwithstanding any other provision of this ordinance concerning the requirements for competitive bidding for purchases and contracts, if the Borough determines that use of competitive electronic auction bidding is in the Borough's best interest, a contract for supplies and services, but not for construction or design professional services, may be entered into by competitive electronic auction bidding.

- (2) Invitation for bids. An invitation for bids shall be issued and shall include a procurement description and all contractual terms, whenever practical, and conditions applicable to the procurement, including a notice that bids will be received in an electronic auction manner.
- (3) Public Notice. Public notice and advertisement of the invitation for bids shall be given in the same manner as provided in Section 3 of this ordinance.
- (4) Auctions. Bids shall be accepted electronically at the time and in the manner designated in the invitation for bids. During the auction, bidders shall have the capability to view their bid rank or the low bid price. Bidders may reduce their bid prices during the auction. At the conclusion of the auction, the record of the bid prices received and the name of each bidder shall be open to public inspection.
- (5) Award of Contracts. Contract awards by Council shall be made at an advertised public meeting. The following applies to Council awards:
- (a) Awards shall normally be made to the lowest responsible bidder. However, Council, upon recommendation of the Purchasing Authority, may have the right to take into consideration such other factors as delivery date, quality of service, length of warranty, etc.
 - (b) Council shall have the authority to waive minor irregularities and defects when the best interests of the Borough would be served. Council shall have the authority to accept or reject any and/or all bids or to hold all bids for 45 days or until the next regular Council meeting.

- (c) A tabulation of bids shall be made available for public inspection.

Section 1404. Open Market Purchases.

- a. All purchases of supplies, materials, equipment and contractual services not made under the provisions of Section 3 of this Ordinance shall be made, when feasible and when in the best interests of the Municipality, in the open market without newspaper advertisement and without observing the procedures prescribed for the receipt of formal sealed bids and the award of contracts on those bids, in one of the following manners: by written inquiry, telephone solicitation or competitive electronic auction bidding.
- b. Open market purchasing, wherever possible, shall be based on two or more quotations and shall be awarded based on the lowest quotation and most favorable delivery. In determining "lowest quotation," the Purchasing Authority shall do so on the basis of the lowest quotation meeting the specification or the description or the sample as set forth in the price quotation request.
- c. The Purchasing Authority shall keep a record of all open market orders and the quotations submitted in competition thereon for a minimum of three years. Those records shall be open to public inspection during normal business hours.

Section 1405. Emergency Purchases.

In case of actual emergency and with the approval of the Purchasing Authority, the head of any Department or using agency may purchase directly any supplies, materials and/or equipment, the immediate procurement of which is essential to prevent delays in the work of the Department or using agency which might vitally affect the life, health, safety and/or welfare of citizens.

The head of the Department or using agency, after having made any emergency purchase, as authorized by this Section, shall submit to the Purchasing Authority, a record of the emergency purchase together with a report of the circumstances of the emergency. (Ordinance 1184, September 10, 1987, Section 5.)

Section 1406. Inspection and Testing.

The ordering department shall, through inspection, testing or other means, certify to the Purchasing Authority the conformance of all purchased goods, equipment, supplies and services with Borough specifications and contract provisions with the specifications set forth in the order of contract. (Ordinance 1184, September 10, 1987, Section 6.)

Section 1407. Cooperative Purchasing.

The Purchasing Authority shall have the authority to join with other units of government in cooperative purchasing plans when the best interests of the Municipality would be served. (Ordinance 1184, September 10, 1987, Section 7.)

Section 1408. Disposition of Municipally Owned Real Estate.

Council may authorize the disposition of real estate owned by the Municipality in any of the following ways:

- a. The property may be sold to the highest bidder after notice in at least one newspaper of general circulation in the Municipality, the advertisement to give notice of the property to be disposed of, the requirement for sealed bids and the time and place where the bids are to be received and opened.
- b. The property may be sold to the highest bidder at public auction, of which notice shall be given at least 30 days in advance of the auction sale, in at least one newspaper of general circulation in the Municipality.

- c. In the case of property needed by another unit of government, a municipal authority, a council of governments or a similar agency, that property may be disposed of upon recommendation of the Purchasing Authority, on terms mutually agreeable to the Municipality and to the other unit of government concerned. Sale of real property shall be announced at a regular Council meeting.

Section 1409. Disposition of Surplus Personal Property.

- a. All using agencies shall submit to the Purchasing Authority, at those times and in whatever form prescribed, reports showing stocks of all supplies, materials and equipment that are no longer used or that have become obsolete, worn out or scrapped.
- b. The Purchasing Authority may transfer surplus supplies, materials and equipment to other using agencies, may exchange such personal property for new supplies, materials and equipment, or may sell, on behalf of the Municipality, personal property, which has become unsuitable for public use. The sale of personal property shall be by written contract to the highest responsible bidder in the manner specified in Section 8 of this Ordinance; by public auction as specified in Section 8 of this Ordinance; by open market sale in the manner specified in Section 4 of this Ordinance; or by competitive electronic auction bidding as specified in Section 3 of this Ordinance, except without newspaper advertisement and without observing the procedures prescribed for the receipt of formal sealed bids and the award of contracts on those bids for the disposition of personal property with a value of \$25,000 or less.

Investments

This policy governs the investment of operating and capital funds of State College Borough. The purpose of this policy is to ensure the Borough's funds are invested in legal and prudent instruments, consistent with the provisions herein. A separate policy governs the investment management of the Borough's Pension Plans.

The objectives, in priority order, of the Borough's investment activities shall be:

- **Safety** – Safety of principal shall be the foremost objective of this policy. All investments shall be undertaken in a manner that seeks to ensure the preservation of principal in the investment portfolio by mitigating credit or interest rate risk.
- **Liquidity** – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that can be reasonably foreseen. The portfolio shall be structured so that investments mature concurrently with the Borough's anticipated cash needs.
- **Yield** – Return on investments is of least importance compared to the safety and liquidity objectives described. The investment portfolio shall be designed with the objective of attaining a market average rate of return throughout budgetary and economic cycles, consistent with investment risk constraints and liquidity needs.

Standards of Care

Investments shall be made with due care, skill, diligence and prudence. The standard to be used in managing the Borough's investment portfolio shall be the "prudent person" standard, which means that all investments shall be made with the judgment that persons of discretion and intelligence would exercise in the management of their own affairs, not for speculation but for investment, considering the safety of their capital, as well as the return to be derived.

The Public Trust

The Borough's investment program is subject to public review and shall be managed with professionalism worthy of the public's trust. All employees involved in the investment process shall refrain from personal business activities or interests that could conflict with the proper execution and management of the Borough's investment program or that could impair their ability to make impartial decisions.

All employees involved in the investment process shall disclose, in writing, material interests in entities with which they conduct business and they shall further disclose personal investment positions that could be related to the performance of the Borough's investment portfolio. Employees shall, at all times, subordinate their personal investment activities to those of the Borough.

Investment Authority

Authority to manage the investment program is granted to the Borough Manager or his/her designee. Responsibility for the operation of the investment program is hereby delegated to the Manager of Financial Services, who shall carry out the program in accordance with the provisions of this policy. The Manager of Financial Services shall be responsible for all transactions undertaken and shall regulate the activities of subordinate employees. No employee may engage in an investment transaction except as provided in the provisions of this policy.

Authorized Financial Institutions and Broker/Dealers

The Manager of Financial Services shall maintain a list of financial institutions and registered broker/dealers authorized to furnish investment services to the Borough. All financial institutions and broker/dealers who desire to offer investment services must furnish the following documentation, as appropriate:

- Audited annual financial statements
- Description of the capitalization and creditworthiness of the entity
- Proof of National Association of Securities Dealers (NASD) certification
- Proof of Pennsylvania registration
- Certification of having read and agreeing to comply with the provisions of this policy

Authorized Investment Pools

The Manager of Financial Services shall maintain a list of entities authorized to furnish pooled investment services to the Borough in accordance with the provisions of the Act of the Pennsylvania General Assembly of July 12, 1972 (P.L. 762, No. 180).

Entities that desire to offer pooled investment services must furnish a prospectus, along with the following additional documentation, as appropriate:

- Audited annual financial statements
- Description of the organization, management, operation and creditworthiness of the pool
- Statement of investment policies and objectives
- Statement of operating policies and regulations affecting participants
- Statement of applicable fees and service charges
- Methodology for calculating and distributing interest
- Certification of having read and agreeing to comply with the provisions of this policy

Authorized Investment Types

Consistent with the Borough Code and applicable Pennsylvania statutes, the following types of investments are permitted by this policy:

- Insured or collateralized savings accounts or time deposits
- Insured or collateralized certificates of deposit
- United States Treasury bills
- Obligations of the United States Government or its agencies or instrumentalities
- Obligations of the Commonwealth of Pennsylvania or its agencies or instrumentalities
- Obligations of the political subdivisions of the Commonwealth of Pennsylvania or their agencies or instrumentalities
- Pooled investments in accordance with the provisions of the Act of the Pennsylvania General Assembly of July 12, 1972 (P.L. 762, No. 180)

Competitive Placement of Certain Investment Types

Prior to the placement of a fixed-term investment, the Manager of Financial Services shall obtain a minimum of two base rate quotations from entities authorized to furnish such investment services to the Borough.

Notwithstanding any other provision of this policy, the investment shall be placed with the entity quoting the highest net rate of return for the term of the investment.

Internal Controls

The Manager of Financial Services is responsible for establishing and maintaining an internal control structure designed to ensure the funds of the Borough are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of “reasonable assurance” recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of these costs and benefits requires estimates and judgments by management. The internal controls shall address the following issues:

- Control of collusion
- Separation of transaction authority from accounting and record-keeping responsibilities
- Custodial safekeeping of investments and collateral
- Written confirmation of telecommunicated investment transactions

The Borough’s Auditor shall annually conduct an independent review to assure the internal control structure adequately and appropriately addresses these and other relevant issues.

Title to Investments and Collateral

All investments shall be titled and/or registered in the name of State College Borough. Collateral pledged to secure the investments shall be held in the Borough’s name.

Collateralization, Safekeeping and Custody

Collateralization of all Borough investments and the safekeeping and custody of assets pledged to secure the investments, shall be required and maintained in accordance with the provisions of the Act of the Pennsylvania General Assembly of August 6, 1971 (P.L. 281, No. 72).

Diversification

The Borough’s investment portfolio shall be diversified in order to minimize risk and provide sufficient liquidity to meet obligations as they become due, as well as to be consistent with the safety of principal and the goal of achieving a market average rate of return.

Maximum Maturities

Investments shall be matched with the Borough’s anticipated cash requirements. Unless matched to a specific cash flow, investment in instruments maturing more than three years from the date of purchase is prohibited.

Performance Standards

The Borough’s investment portfolio shall be managed in accordance with the provisions of this investment policy. The portfolio should obtain a market average rate of return during an economic environment of stable interest rates.

Reporting

The Manager of Financial Services shall prepare a quarterly report that provides a succinct summary of the Borough’s investment portfolio by investment type, principal amount, interest rate, maturity date and current market value. The report shall be prepared in a manner that will allow the reader to readily ascertain whether the investments conform to the provisions of this policy. The report shall be submitted to the Mayor, Borough Council and the Borough Manager within 30 days following the end of the reporting period and is a matter of public record.

Capitalization and Depreciation

Background

Generally Accepted Accounting Principles (GAAP) require the reporting of capital assets in the Borough's financial statements. Capital assets are land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure and all other assets that are used in operations and have an initial useful life extending beyond a single reporting period.

Authoritative literature, such as Government Accounting Standards Board (GASB) statements and Government Finance Officers Association (GFOA) recommended practices, exist to provide guidance in determining capitalization thresholds and estimated useful lives. Whenever practical to do so, this policy utilizes the guidance provided.

Purpose

This policy is intended to assist management in complying with capital asset financial reporting required by GAAP and to outline essential criteria to be utilized when determining replacement of equipment and vehicles owned, operated and/or leased by the Borough.

Specifically, it establishes the dollar values (capitalization threshold) at which assets that are used in operations and have an estimated useful life in excess of two years are capitalized. Capital assets that are not capitalized are expended in the year of acquisition. The policy also provides specific guidance for determining the estimated useful life of an asset that, together with the value of the capital asset and its salvage value (if any), provide the basis for the calculation and recording of depreciation expenses.

Definition of Capital Projects

The five-year Capital Improvement Plan (CIP) is a compilation of projects that meet the threshold of cost and scope established for the Borough's capital budget. The CIP includes only those items having a value of \$25,000 or higher and an estimated life of six years or longer. Eligible items include:

- Acquisition of property
- Purchase of new equipment (not covered by depreciation previously set aside and funded by the Asset Replacement Fund)
- Major rehabilitation or replacement of existing facilities or new construction
- Consulting fees for special one-time projects with a cost in excess of \$25,000

Capital Asset Summary

The following table provides classifications for capital assets and their corresponding capitalization threshold, estimated useful life and depreciation method.

Capital Asset Summary

Capital Asset Classes	Capitalization Threshold	Estimated Useful Life	Depreciation Method
Land	\$1	Capitalize only	
Computers and Equipment	\$5,000	3-7 years	Straight-line
Vehicles	\$5,000	3-12 years	Straight-line
Machinery/Equipment	\$5,000	5-10 years	Straight-line
Furniture and Fixtures	\$5,000	10 years	Straight-line
Land Improvements	\$5,000	20 years	Straight-line
Buildings	\$5,000	20-50 years	Straight-line
Building Improvements	\$5,000	20-50 years	Straight-line
Public Domain Infrastructure	\$25,000	25-40 years	Straight-line
System Infrastructure	\$25,000	25-50 years	Straight-line

Capital Asset Classes

Each individual capital asset shall be classified as land, land improvement, building, building improvement, vehicle, machinery, equipment, furniture/fixtures or infrastructure for the purpose of determining whether the asset is to be reported as capitalized or expensed.

Infrastructure assets are long-lived capital assets that are stationary in nature and can be preserved for a significantly greater number of years than most other capital assets. Examples of infrastructure assets include roads, drainage systems, traffic signals, alleys, street lighting, sidewalks and curbs.

In deciding whether a capital asset should be classified as a land improvement or infrastructure, the location of the asset should be taken into consideration. For example, street lighting of a parking lot adjacent to the Municipal Building would be classified as a land improvement, whereas street lighting along a Borough road would be classified as infrastructure.

Capitalization Threshold

Whenever the value of an individual asset, as determined by the application of GAAP, is equal to or greater than the capitalization threshold, the asset is capitalized.

Capital assets may be purchased, acquired through donation or self-constructed. The cost of donated assets is the fair market value at the time of donation. The cost of assets that have been purchased will be the initial acquisition price plus the trade-in value of any asset given up, plus all costs related to placing the asset into operation. The cost of self-constructed assets includes all costs of construction. The value of an individual capital asset includes the cost of any subsequent addition or improvement but excludes the cost of repairs. An addition or improvement, unlike a repair, either enhances a capital asset's functionality (effectiveness or efficiency) or it extends a capital asset's useful life. Additions or improvements that significantly extend the useful life of an asset will be capitalized as follows:

- **Vehicles, Machinery and Equipment** – The cost of the addition or improvement must exceed the greater of \$5,000 or 50% of the historical cost of the asset.
- **Buildings and Building Improvements** – The cost of the addition or improvement must exceed 10% of the historical cost of the asset.

Estimated Useful Life

Estimated useful life means the estimated number of months or years that an asset will be able to be used for the purpose for which it was purchased. In determining the estimated useful life to assign a given asset from the range of years provided, the following elements should be taken into consideration: general guidelines from professional organizations, information about comparable assets from other governments, engineering data, personal experience, internal information, quality, intended use, environment, maintenance policy and how long it is expected to meet service demands.

Depreciation Method

Capital assets will be depreciated using the straight-line method. Under this method, the depreciable cost of the capital asset is written off evenly over the useful life of the asset. The depreciable cost of a capital asset is its historical cost/acquisition value reduced by the estimated salvage value. Salvage value is the value it is expected to have when it is no longer useful for its intended purpose. Generally, the Borough uses its assets until all value is exhausted.

Fixed assets acquired between January 1 and June 30 of the fiscal year will be depreciated at the annual rate in the first year. Fixed assets acquired between July 1 and December 31 of the fiscal year will be depreciated at 50% of the annual rate in the first year.

Accountability

All capital assets that have a historical cost greater than \$5,000 will be assigned to a department and recorded in a perpetual inventory system for control purposes. Assets that have been capitalized (historical cost exceeds the capitalization threshold) shall be identified with capital asset tags issued by the Risk Manager/Purchasing Director.

A physical inventory will be conducted annually between October 1 and December 15. Using a list provided by the Risk Manager/Purchasing Director, each Department Director will be responsible for conducting the inventory of the capital assets that have been assigned to their department. All discrepancies must be reported to the Risk Manager/Purchasing Director at the conclusion of the inventory.

Depreciation Expenses

Each department budgets and pays into the Asset Replacement Fund the total estimated replacement value of their computer, equipment and vehicle assets over their estimated useful/economic life. For a newly purchased vehicle with an initial cost of \$20,000 and an estimated useful life of four years, an amount of \$5,000 is expensed as depreciation and deposited into the Asset Replacement Fund each year over the useful life of the asset.

Departments use a 948xx series account number in budgeting for depreciation of assets. The following table shows the 948xx series account numbers that are designed for annual depreciation costs.

Account Numbers for Annual Depreciation Expenses

Account Number	Description
94800	Land Improvements
94820	Buildings
94830	Buildings Improvement
94840	Computer Equipment
94850	Vehicles
94860	Machinery/Equipment
94870	Furniture/Fixtures
94880	Infrastructure

Budgeting for New Assets

Departments use a 937xx series account number in budgeting for the acquisition and depreciation of fixed assets. Non-capitalized assets should be budgeted for in other operating accounts. The following table shows the 937xx series account numbers that are designed for capital assets.

Account Numbers for Capital Assets

Account Number	Description
93710	Capital Purchases – Land
93720	Capital Purchases – Improvements
93724	Capital Infrastructure
93730	Capital Purchases – Buildings
93740	Capital Purchases – Computer/Production Equipment
93750	Capital Purchases – Specialized Equipment
93760	Capital Purchases – Furniture/Appliances
93775	Capital Purchases – Major Equipment
93780	Capital Purchases – Vehicles

Determining Replacement

All vehicles and equipment have a broad range of useful life expectancy. Life expectancy is typically determined by age, condition, annual hours used, annual miles driven and annual maintenance costs. As with other aspects of fleet management, replacing a vehicle too soon or too late wastes money. The primary consideration for determining when a vehicle should be replaced is identifying the point at which, on average, a vehicle is reasonably depreciated but not yet incurring significant maintenance costs. By replacing vehicles at this point, the Borough can avoid escalating maintenance costs and optimize vehicle resale value. Catastrophic failures also need to be considered. For example, the residual value of a vehicle, versus the repair costs of major components, such as an engine and/or transmission, needs to be taken into consideration when replacing any vehicle and/or equipment. The condition of a specific vehicle also needs to be taken into consideration as vital replacement criteria. For example, dump trucks fitted with salt spreaders and snowplows are subject to more stress, strain and adverse weather conditions than a dump truck without those attachments.

Depreciation Schedule

Department	Years Depreciated	Minimum Mileage/Hours at Replacement
<u>Police</u>		
Frontline Police Interceptors	3	120,000 mi.
Police Administration Sedans	8	65,000 mi.
Police CI Sedans	8	75,000 mi.
Police K-9 Interceptor	6	120,000 mi.
<u>Public Works</u>		
Administration Sedans	8	65,000 mi.
Dump Trucks	12	65,000 mi.
Pickup Trucks	8	65,000 mi.
Loaders/Attachments	15	10,000 hrs.
Street Sweepers	10	8,000 hrs.
Skid Steer Loaders	8	8,000 hrs.
Backhoe	6	5,000 hrs.
Aerial Boom Trucks	8	5,000 hrs.
Brush Chippers	10	5,000 hrs.
<u>Refuse</u>		
Commercial Collection Trucks	8	13,000 hrs.
Residential/Rear Load Collection Trucks	8	13,000 hrs.
Bulk Collection Trucks	8	13,000 hrs.
Leaf Trucks	15	10,000 hrs.
<u>Compost Equipment</u>		
All Off-Road Equipment	15	10,000 hrs.
<u>Parking Enforcement</u>		
Jeep	8	100,000 mi.

Budgetary Processes and Planning

Budget Adoption Process

During the months of August and September, operating and capital budget requests are prepared by Department Directors and submitted to the Manager for consideration during budget review workshops. The Manager either approves or makes changes to the requested budget after consultation with the Department Directors, and key members of the Division of Financial Services staff. Based upon requests by Borough Council to increase the review time prior to the adoption of the budget, the Operating Budget documents are now compiled and produced during the months of September and October and transmitted to Borough Council in late October. Once transmitted to Borough Council, the budget is available for public comment and inspection.

During the month of November, Borough Council conducts a budget review with the Manager and Borough staff. A public hearing is conducted in early December, at which time input, comments and feedback from the public is heard. Following the formal public hearing process, Borough Council concludes the budget adoption process with several additional review sessions. The Budget review process in 2015 includes 11 budget review sessions, which is three more review sessions than in 2014.

By law, the Borough is required to adopt the budget on or before December 31 of each calendar year.

Managing the Budget

The Manager is authorized to transfer budget amounts between line items within individual departments, so long as the actual expenditures and operating transfers do not exceed the total authorized budget appropriation of the individual department. Revisions that alter the total authorized budget appropriation of a department require the approval of Borough Council.

All appropriations, which are neither expended, encumbered, nor specifically designated by the Manager to be carried forward to the next calendar year, lapse on December 31.

Amending the Budget

If, during the course of the fiscal year, circumstances arise causing a significant impact to the adopted budget and the services provided to the community, the budget may be amended. To begin the amendment process, the Manager submits to Borough Council a request to amend the budget. The request contains background, explanations and justifications and proposes a financial plan to fund the proposed amendment. The amendment process is the same as the adoption process and requires a public hearing, a public inspection period and formal action by Borough Council.

Financial Planning Process

Several strategic and fiscal planning tools are employed at various times along the fiscal calendar to provide input and feedback as the Borough develops its operating plan. The tools analyze, plan, monitor and report and tools are engaged in a specific sequence within the system:

- Citizen's Survey
- Financial Trend Monitoring
- Performance Measurement
- Strategic Plan
- Capital Improvement Plan
- Annual Operating Budget

The Borough has used some of these components for many years, but some others are relatively new. Continued efforts to build and improve upon the system and each individual component will continue to occur in the future.

Budget Structure and Methodology

State College Borough utilizes a program-based budget system. This type of budgeting system identifies a particular level of service for each type of program and the resources needed to operate it. The Operating Budget also describes the structure of the individual departments and the programs they operate. Departmental and programming budgets are separated into the following components, where appropriate:

- Mission Statement
- Goals
- Strategic Objectives
- Line Item Budget
- Detail on Appropriations

Departmental Budgets

Budgets for each department are summarized by major expenditure category, where appropriate:

- **Personnel** – Salaries, overtime and other pay including leave time and part-time wages; benefits including FICA, retirement, health insurance and other benefits
- **Operating** – Supplies, repairs, utilities and other costs of operating programs and services
- **Capital** – Vehicles and equipment, computers and other capital items including an annual depreciation expense to fund the replacement of capital assets

Funds

The Borough reports and operates two major governmental funds and six proprietary funds:

- Governmental Funds
 - General Fund
 - Capital Projects Fund
- Proprietary Funds
 - Parking Fund
 - Sanitary Sewer Fund
 - Refuse Collection Fund
 - Compost Operations Fund
 - Bus Terminal Fund
 - Bellaire Court Fund

Long Range Planning

Strategic Plan

Beginning in the fall of 2008 and continuing through 2009, State College Borough initiated and completed a comprehensive strategic planning process. This process included identification of mission and core values through a variety of methods:

- Group discussion
- Environmental scanning
- Summarization and analysis
- Operations review including individual interviews
- Budget analysis
- Visioning
- Goal setting
- Action planning
- “What if” scenario planning/budgeting
- Prioritization of implementation action plans

The process culminated in a consensus-building process that included individual interviews with elected officials.

The 2009-2014 Strategic Plan for State College Borough outlines six goals for the future of the Municipality. The highest priority objectives, as identified by Council members, are highlighted in bold. An appropriation is included in this budget to update the Strategic Plan in 2016.

Neighborhoods

Goal 1: **Maintain safe, stable, attractive neighborhoods**

- Improve neighborhood programs
- Encourage home ownership by expanding current programs and exploring new programs

Services

Goal 2: **Improve Operational Support System to Enhance Productivity**

- Continue to offer municipal services that support the quality of life in the region and assure fiscal and operational sustainability
- Formalize corporate culture and organizational policies to reflect core values
- Create and adopt a formal Risk Management Plan for the Borough
- Continue facilitation of the MUNIS system planning and implementation
- Develop a succession plan
- Achieve greater diversity of Borough staff
- Review core functions in environmental scan of October 2008 to determine validity
- Improve communications within the organization, with retirees and the community

Partnerships

Goal 3: **Partner with local, regional and state entities to expand cooperative opportunities and obtain funding for key initiatives**

- Create partnership between Borough, Downtown State College Improvement District and Penn State University to implement key community initiatives
- Continue to lobby state representatives for flexibility for enhanced revenue sources
- Continue and enhance inter-municipal regional cooperation
- Explore non-tax revenue funding and collaboration with Penn State University
- Develop a strategy for county-wide tax collection legislation
- Explore vertical integration strategy with county, state, school districts, PSU, Chamber, etc. (“super partnership”)

Housing

Goal 4: Expand Housing Opportunities

- Establish partnerships with hospitals, lenders and key employers to create housing opportunities for staff in neighborhoods
- Implement joint housing program
- Determine the student housing market in order to direct the demand in select areas (from R1 and R2 districts)

Public Spaces and Infrastructure

Goal 5: Continue to Improve Public Spaces and Community Infrastructure

- Implement recommendations from sustainability report
- Continue to improve transportation options
- Continue to evaluate downtown parking policies
- Complete improvements to the Public Works Service Facility to preserve capital investments and improve productivity and responsiveness
- Improve the public realm of downtown

Revitalization

Goal 6: Foster Commercial Revitalization

- Partner with property owners to redevelop revitalization plans for neighborhood shopping centers including Hamilton, Westerly Parkway and South Atherton
- Update the Downtown Master Plan
- Promote and develop the arts theme for downtown programming

Budget Planner

Planning for the development of the Operating Budget each year begins in early March. In addition to the Budget, the Borough develops a Capital Improvement Plan, submits performance measurements to the ICMA Center for Performance Measurement, publishes quarterly budget reports, conducts the Annual Audit and develops reports on financial trends and forecasts.

Long Range Budget Calendar

Date	Actions
Early March	<ul style="list-style-type: none"> • Project requests due for Capital Improvement Plan (CIP)
Mid-March	<ul style="list-style-type: none"> • ICMA Center for Performance Measurement Data Reports due
Mid-April	<ul style="list-style-type: none"> • Present CIP to Council
Mid-May	<ul style="list-style-type: none"> • Hold Public Hearing on CIP • Publish Prior Year-End Budget Report • Publish 1st Quarter Budget Report • Publish Annual Audit Report
Early June	<ul style="list-style-type: none"> • Adopt CIP
Mid-August	<ul style="list-style-type: none"> • Publish Financial Trend Monitoring Report • Publish Five-Year Financial Forecast • Publish Prior Year Performance Report • Publish 2nd Quarter Budget Report
Early-September	<ul style="list-style-type: none"> • Budget requests due
Mid-October	<ul style="list-style-type: none"> • Publish 3rd Quarter Budget Report • Present Budget to Council
October-December	<ul style="list-style-type: none"> • Hold Budget Review Sessions
Early December	<ul style="list-style-type: none"> • Hold Public Hearing on Budget
Mid-December	<ul style="list-style-type: none"> • Adopt Budget

Debt Management

Overview

Under the Pennsylvania Local Government Unit Debt Act, all borrowing by a municipality must be approved by the Department of Community and Economic Development (DCED) and all debt so incurred is charged against the municipal debt limit. There are two types of debt:

- Electoral – Electoral debt is debt incurred with the approval of the voters at an election and it is not subject to limits.
- Non-electoral - Non-electoral debt is approved by Borough Council and carries a limit, which is defined by a formula based on the average net revenues of the municipality over the past three years. Average net revenues are multiplied by 250% to arrive at the non-electoral debt limit.

All State College Borough's long-term debts are non-electoral and are classified as general obligations of the Borough.

The Local Government Unit Debt Act provides that certain debt supported by revenue-producing facilities is considered "self-liquidating" and may be excluded from the debt limit with the approval of DCED. The Parking Fund debt is considered to be self-liquidating. The following summary demonstrates the Borough's remaining debt capacity.

Legal Debt Limit

Legal Debt Limit	
Average Revenues (2012-2014)	\$35,930,128
	x250
Borrowing Capacity	\$89,825,320
Less:	
<i>Gross Indebtedness</i>	\$(43,841,513)
Plus Self Liquidating Debt:	
<i>Parking Fund Indebtedness</i>	\$16,284,800
Remaining Debt Capacity	\$66,864,910

Debt Policy

Before making decisions to issue new debt obligations or participating in a regional project where the Borough assumes an obligation for the payment of debt service, the Borough undertakes a full analysis of existing debt, current and projected cash flows and proposed future debt. In October 2008, Borough Council adopted a Debt Policy. The policy articulates the Borough's philosophy regarding municipal debt and establishes a framework to guide decisions regarding the use and management of debt for capital and infrastructure projects undertaken locally and regionally. The full policy is contained in the Financial Policies section of the 2016 Budget.

Summary of Borrowing

In October 2009, the Borough took advantage of historically low interest rates and refinanced all or a portion of the Borough's 2002, 2003, 2004 and 2005 General Obligation Bond Issues. The Borough achieved a net savings of approximately \$1.12 million or 4.03% of refunded principal by refinancing all or a portion of these four Bond Issues. The estimated savings exceeded the 3% threshold set forth in the Debt Policy, which was adopted by Council in Resolution 960 of February 2008. The resulting \$29,265,000 General Obligation Bond Issue was sold online via the MuniAuction website. The Bank of New York Mellon submitted the winning bid with interest rates ranging from 1.00% for bonds due in 2010 to 3.75% for bonds maturing in 2025. In conjunction with the proposed refinancing, Standard & Poor's performed a rating review of the Borough. As a result of this review, the Borough was assigned an AA rating by Standard and Poor's. This represented an upgrade of the Aa3 rating previously assigned the Borough by Moody's Investors Service.

In January 2010, State College Borough was awarded the borrowing of a 10-year, \$500,000 loan, at 1.625% annual interest rate through the Pennsylvania Infrastructure Bank (PIB) for the Calder Way Storm Sewer Rehabilitation Project.

In April 2011, Centre Regional Recreation Authority, through the Centre Region Council of Governments (COG), entered into a 20-year agreement with Fulton Bank to incur debt for \$7.6 million for regional parks improvements. Through a Guaranty Agreement under the Local Government Debt Act, State College Borough, along with College, Ferguson, Harris and Patton Townships, secured the lease rental debt for these projects. State College Borough's portion, based on the 2011 COG Modified Formula, will be 23.37% or \$1,771,168. Funding for this debt is listed as part of Pools Capital in the Regional Program section of this Budget.

In February of 2012, the Borough refinanced its outstanding General Obligation Bonds, Series of 2005, in the amount of \$1,460,000. The proceeds from this bond issue were used to refund all the outstanding General Obligation Bonds, Series of 2005 (the "Refunded 2005 Bonds") and pay the costs of issuing the bonds. The Net Present Value (NPV) of refinancing the remainder of the General Obligation Bonds, Series of 2005, was \$225,001 and represented a 16.54% savings as a percent of refunded principal. This savings exceeds the 3% threshold set forth in the Debt Policy, which was adopted by Council in Resolution 960 of February 2008. The bonds, as in the past, sold online via the MuniAuction website. Interest rates range from 0.6% to 2.48%, increasing over time until the bonds mature in November 2026.

In November of 2012, Centre Regional Recreation Authority, through the Centre Region Council of Governments (COG), sold Guaranteed Revenue Bonds, Series 2012, in the amount of \$6,128,000 to refinance the April 2008 Pools debt. The State College Borough's portion of this refinance remained at 25.69%, or \$1,574,283. The bonds will mature in December 2028.

In November of 2012, the Borough refinanced its outstanding General Obligation Bonds, Series of 2009, in the amount of \$9,900,000. The proceeds from Bond Issue Series 2012A were used to refund a portion of the principal of the Borough's outstanding General Obligation Bonds, Series of 2009 (the "Refunded 2009 Bonds") and pay the costs of issuing the bonds. The Net Present Value (NPV) of refinancing the General Obligation Bonds, Series of 2009, was \$541,265.06 and represented a 5.88% savings as a percent of refunded principal. This savings also exceeds the 3% threshold set forth by Council in Resolution 960 of February 2008. On November 8, 2013, Borough Council approved a 20-year bank note, with Jersey Shore State Bank, for \$9,815,000 for the construction of a new Municipal Service Facility. The note carries an initial interest rate of 2.34% for the first seven years and is capped at 5.25% for the remaining 13 years. Repayments on this bank loan are expected to begin in 2015.

On October 14, 2014, the Borough acquired two bank notes with the proceeds used to refund a portion of its outstanding General Obligation Bonds, Series of 2009. The first note was in the amount of \$9,882,000 while the second note totaled \$3,418,800 leaving a balance due on the 2009 bonds of \$1,175,000. The final payment for the 2009 bonds with interest was due on November 15, 2014. The first note is amortized over 11 years, with the final payment due on November 15, 2025. The second note is amortized over four years, with the final payment due on November 15, 2018. The Net Present Value (NPV) of the savings as a result of this refunding totaled \$637,642. Total savings attributable to the General Fund was \$415,415 while \$222,227 was attributable to the Parking Fund.

2016 Debt Service Details

2010 Pennsylvania Infrastructure Bank Loan	\$ 54,375
2011 General Obligation Bond Issue <i>(Regional Debt incurred for Regional Parks projects)</i>	\$ 108,715
2012 General Obligation Bond Issue <i>(Parking Fund)</i>	\$ 39,345
2012A General Obligation Bond Issue	\$ 920,900
General Fund	\$ 53,719
Parking Fund	\$ 867,181
2012 Guaranteed Revenue Bond <i>(Regional Debt incurred for Park Forest and Welch Pools)</i>	\$ 114,738
2013 Bank Note – Jersey Shore Bank <i>(Service Building)</i>	\$ 374,854
2014 Bank Note – The First National Bank of Mifflintown <i>(Refunded a portion of the 2009 Bond Issue)</i>	\$ 301,218
General Fund	\$ 198,328
Parking Fund	\$ 102,890
2014 Bank Note – PNC Bank <i>(Refunded a portion of the 2009 Bond Issue)</i>	\$ 1,156,902
General Fund	\$ 706,135
Parking Fund	\$ 450,767
2013 RDA Loan – Fulton Bank <i>(Kemmerer Road)</i>	\$ 34,980

Debt Service Schedule

DEBT SERVICE SCHEDULE						
Principal and Interest Payments						
Year	General Fund	Parking Fund	Redevelopment Authority	Regional - Pools	Regional - Parks	Total
2016	1,387,411	1,460,183	34,980	114,738	132,250	3,129,563
2017	1,384,204	1,508,091	35,595	114,742	132,259	3,174,892
2018	1,385,948	1,505,488	36,184	114,736	132,273	3,174,629
2019	1,387,602	1,501,511	37,707	114,737	132,242	3,173,800
2020	1,384,261	1,543,620	39,242	114,736	132,249	3,214,108
2021	1,383,955	1,598,182	40,979	114,736	132,253	3,270,105
2022	1,385,647	1,592,904	42,707	114,736	132,266	3,268,260
2023	1,384,182	1,596,201	44,622	114,740	132,270	3,272,015
2024	1,385,882	1,596,941	46,414	114,739	132,274	3,276,250
2025	1,338,698	1,747,398	48,474	114,739	132,238	3,381,548
2026	1,367,433	655,680	50,493	114,736	132,283	2,320,625
2027	1,367,458		52,660	114,739	132,225	1,667,082
2028	1,367,378		55,162	114,737	132,279	1,669,557
2029	1,367,369		57,482		132,235	1,557,086
2030	1,367,387		60,113		132,257	1,559,757
2031	1,367,386		62,739		132,251	1,562,376
2032	1,367,414		65,643			1,433,057
2033	1,367,408		68,611			1,436,019
2034	-		71,625			71,625
Total	24,747,024	16,306,201	951,434	1,491,591	2,116,104	45,612,353

Outstanding Debt Schedule

OUTSTANDING DEBT SCHEDULE						
Principal and Interest Payments						
Year	General Fund	Parking Fund	Redevelopment Authority	Regional - Pools	Regional - Parks	Borough Total
2016	17,079,916	13,283,442	595,600	1,166,496	1,302,083	20,144,094
2017	16,066,576	12,041,709	586,400	1,079,309	1,246,719	18,979,004
2018	15,033,526	10,780,650	576,200	989,990	1,187,944	17,787,660
2019	13,977,852	9,500,567	564,000	898,479	1,125,593	16,565,925
2020	12,904,117	8,152,783	549,700	804,726	1,059,409	15,317,952
2021	12,072,008	6,723,492	533,000	708,674	989,159	14,302,841
2022	11,277,133	5,301,867	513,800	610,266	914,585	13,315,784
2023	10,452,583	3,838,617	491,800	518,280	835,431	12,298,094
2024	9,594,083	2,334,917	467,000	422,608	751,416	11,235,107
2025	8,749,203	639,997	439,000	323,101	662,282	10,173,586
2026	7,841,100	-	407,700	219,606	567,634	9,036,040
2027	6,885,300		372,800	111,960	467,236	7,837,296
2028	5,879,400		333,800	0	360,622	6,573,822
2029	4,820,700		290,700		247,512	5,358,912
2030	3,706,400		243,000		127,437	4,076,837
2031	2,533,600		190,500		-	2,724,100
2032	1,299,200		132,700		-	1,431,900
2033	-		69,300			69,300
2034	-		-			-

Post-Issuance Compliance Procedures

Statement of Purpose

The Borough, as the Issuer, recognizes that it assumes post-issuance compliance responsibilities under federal tax law whenever it issues tax-exempt bonds, notes, or other obligations or enters into a tax-exempt lease (all of which are referred to herein as "Obligations"), whether those Obligations are issued publicly or placed privately, as in a bank loan transaction.

The Issuer also recognizes that it assumes, in a written undertaking signed on its behalf at the time of issuance of Obligations (whether tax-exempt or taxable) sold in a public offering ("Publicly Offered Securities"), a post-issuance responsibility to provide ongoing disclosure of material information in accordance with certain requirements of SEC Rule 15c2-12.

To assure compliance with its Obligations under federal tax law with respect to its Obligations and, as applicable, its continuing disclosure undertakings with respect to Publicly Offered Securities, the Issuer has adopted the following practices and procedures (the "Procedures").

Responsible Official

The responsibility for compliance with these procedures ultimately rests with the Manager of Financial Services of the Issuer (hereinafter referred to as the "Compliance Officer").

The Compliance Officer may identify additional officials or employees of the Issuer to assist him/her in implementing these procedures. The Compliance Officer is also responsible for ensuring an adequate succession plan for transferring post-issuance compliance responsibility when changes in staffing occur.

Post-issuance Tax-Law Compliance Procedures (For Obligations)

Compliance Officer's Responsibilities:

When tax-exempt Obligations are issued, the Compliance Officer is responsible for the following:

1. Closing Documents: Obtaining and storing a closing book, binder, CD or electronic copy of the closing documents for the Obligations.
2. Information Return: Confirming that the Issuer, or Bond Counsel or another party acting on behalf of the Issuer, has filed the applicable federal tax information return with respect to the Obligations (such as U.S. Treasury Form 8038, 8038-G, 8039-GC, or 8038-CP) on a timely basis and filing a copy of U.S. Treasury Notice CP-152 (confirming the filing of the tax information return) with the closing documents, as and when such Notice is received by the Issuer.
3. Record Retention: Maintaining (1) the closing documents, (2) all records relating to the investment and use of the proceeds of the Obligations and (3) all records related to compliance with arbitrage yield restrictions and arbitrage rebate calculations and payments, for six years beyond the final maturity date of the original Obligations or of any Obligations issued to refund, directly or in a series of refundings, the original Obligations.
4. Use and Investment of Proceeds Compliance
 - a. Consulting with Bond Counsel and/or the Issuer's financial advisor to gain an understanding of the arbitrage yield restrictions, which apply or may apply to the Obligations.
 - b. Assuring that the proceeds of the Obligations, including any investment earnings on such proceeds, are used as indicated in the original debt (borrowing) resolution or ordinance and closing documents or, with the advice of Bond Counsel, as may be otherwise permitted by law and the terms of the financing documents.

- c. Coordinating the receipt and retention of relevant receipts, statements, books and records with respect to the investment and expenditure of proceeds of the Obligations. Such documentation shall include the assets or types of facilities financed with the proceeds of the Obligations.

5. Arbitrage Yield Limitation Compliance

- a. Consulting with Bond Counsel and/or the Issuer's financial advisor or underwriter to gain an understanding of the arbitrage yield restrictions, which apply or may apply to money constituting proceeds of the Obligations.
- b. Maintaining appropriate record of any and all investment of proceeds of the Obligations.
- c. Assuring that any and all investment of such proceeds is made at fair market value and establishing and maintaining records with respect to each purchase and sale of an investment, including, if applicable, the "trade date," "settlement date," purchase or sale price and, if applicable, copies of any investment bid specifications and bids received.
- d. Monitoring the investment of proceeds of the Obligations to assure compliance with applicable arbitrage yield restrictions and engaging, when appropriate and subject to approval by the Council of the Issuer, an independent accountant, municipal financial advisor or arbitrage rebate consultant to assist the Issuer in complying with the arbitrage yield restriction.

6. Arbitrage Rebate Compliance

- a. Engaging, when appropriate and subject to approval by the Council of the Issuer, an independent accountant, municipal financial advisor or arbitrage rebate consultant to assist the Issuer in complying with the arbitrage rebate requirements and to provide the Issuer with periodic reports of any arbitrage rebate liability with respect to the Obligations. Preferably, such reports shall be annual, but such reports shall be not less frequent than once every five years unless the Obligations have been determined to be exempt from the arbitrage rebate requirement.
- b. Determining, in consultation with the retained professional and/or Bond Counsel, whether the Obligations are eligible for any exemption from the arbitrage rebate requirement contained in the Internal Revenue Code or applicable Treasury Regulations, such as the "small issuer" exemption or any of 6-month expenditure, 18-month expenditure or 2-year construction expenditure exemptions.
- c. Assuring that any arbitrage rebate liability is properly accounted for in the Issuer's books, records and annual financial statements.
- d. Assuring that any arbitrage rebate liability is calculated in compliance with federal tax rules and regulations, which presently provide that (1) the first installment of arbitrage rebate is due within 60 days following the fifth (5th) anniversary of the date of issuance of the Obligations (or any earlier arbitrage rebate calculation date elected by the Issuer) and (2) succeeding installments of arbitrage rebate are to be calculated every five years thereafter and upon final redemption of the Obligations.

- e. Assuring that any arbitrage rebate payment is made no later than 60 days after the requisite rebate calculation date and is accompanied by the appropriate form, properly completed.
 - f. Assuring that a final calculation of arbitrage rebate is made and, if necessary, a final arbitrage rebate payment is made no later than 60 days after the last of the Obligations are paid, whether upon stated maturity or upon prior redemption or prepayment.
7. Restricted Private Business Use Compliance
- a. Consulting with Bond Counsel to gain an understanding of the "private business use" restrictions that may apply to the assets financed or refinanced by the Obligations.
 - b. Assuring that the Issuer consults with Bond Counsel before entering into any arrangement for the use of facilities financed or refinanced in whole or in part with Obligations which could be construed as "private business use." Examples of possible private use are:
 - i. Sale of financed facilities
 - ii. Lease of financed facilities
 - iii. Nonqualified management or service contracts for the use of financed facilities
 - iv. Contracts granting "special legal entitlements" (such as naming rights or exclusive provider arrangements) with respect to financed facilities
8. Changes in Use
- a. Consulting with Bond Counsel regarding any proposed or actual change in use or ownership of the assets or facilities financed in whole or in part with proceeds of the Obligations to determine whether such change in use will affect, or has affected, adversely, the tax-exempt status of the Obligations

9. Compliance with "Bank-Qualified" Bond Limitations

- a. Monitoring, and consulting with Bond Counsel regarding, the issuance or expected issuance of new Obligations in the same calendar year of issuance as previous Obligations, to assure that (1) the Issuer may, if desired, designate the Obligations as "bank-qualified" Obligations under Section 265 of the Internal Revenue Code, and (2) if the Obligations have been so designated, the issuance of any other tax-exempt Obligations during the same calendar year does not adversely affect the "bank-qualified" status of the Obligations.

Procedures in the Event of Non-Compliance; Remedial Actions

If at any time it is determined that the Issuer has failed to comply, or appears to have failed to comply, with the federal tax laws and regulations applicable to the Obligations, the Issuer shall promptly implement the following procedures:

- a. Engage Bond Counsel or another independent professional person, firm or corporation to examine the facts and circumstances to determine whether there has, in fact, been a failure to comply and, if so, to provide advice and counsel as to what actions can be taken to remedy the noncompliance
- b. If applicable, take appropriate and timely remedial action with respect to all nonqualified bonds according to Treasury Regulation Section 1.141-12 (relating to remedial actions if bonds become "private activity bonds" in whole or in part)
- c. If applicable, utilize the Internal Revenue Service's Voluntary Closing Agreement Program (VCAP) in order to reach a settlement which preserves the tax-exempt status of interest on the Obligations

Continuing Education and Training

The Compliance Officer shall determine if Borough employees responsible for implementation of any of the above procedures should seek training to perform the duties above.

It shall be the policy of the Issuer that the Compliance Officer and any other Borough employees responsible for implementing these procedures shall periodically attend conferences, seminars, or webinars discussing compliance with the rules of the Internal Revenue Code applicable to tax-exempt Obligations.

Post-issuance Continuing Disclosure Compliance Procedures (For Publicly Offered Securities)

Continuing Disclosure

The Issuer will provide ongoing financial disclosures in accordance with U.S. Securities and Exchange Commission (SEC) Rule 15c2-12 (the "Rule") and the continuing disclosure undertaking (whether in the form of a continuing disclosure certificate or agreement or a covenant contained within the financing documents themselves) for each publicly-offered issue of Obligations which remains outstanding (collectively, the "Continuing Disclosure Undertakings"). In furtherance thereof, the following procedures will be followed:

1. The Compliance Officer shall review each Continuing Disclosure Undertaking (CDU) to become familiar with its provisions and the responsibilities of the Issuer thereunder, including
 - a. What financial information and operating data is required to be filed on a recurring basis (annually or more frequently) and when such filings are due.
 - b. What material events are required to be publicly disclosed and when notice of any such event are required to be filed.

- c. The responsibility of the Issuer to file a notice of failure to make a timely filing when such a failure has occurred.
 - d. Where and how filings are to be made.
2. The Compliance Officer shall maintain copies of each CDU as part of the closing documents for the Obligations or in a separate file.
3. The Compliance Officer will establish and maintain a calendar setting forth the "due dates" with respect to recurring (annual, or if applicable, more frequent) financial disclosures required by the CDU's and schedule timely reminders (*e.g.*, by entering "task" reminders on the Compliance Officer's electronic calendar).
4. The Compliance Officer shall schedule email reminders on the EMMA website (www.emma.msrb.org) (or other available third-party website or service) to help ensure timely filing of such recurring financial disclosures as may be required, including annual financial information, audited financial information and annual budgets, in compliance with each CDU.
5. The Compliance Officer shall consult with the Issuer's solicitor, bond counsel or financial advisor regarding any questions of interpretation or implementation of a CDU.



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Capital Improvement

Overview

The five-year Capital Improvement Plan (CIP) is a compilation of projects that meet the threshold of cost and scope established for the Borough’s capital budget. The CIP includes only those items having a value of \$25,000 or higher and an estimated life of six years or longer. Eligible items include:

- Acquisition of property
- Purchase of new equipment (not covered by depreciation previously set aside and funded by the Asset Replacement Fund)
- Major rehabilitation or replacement of existing facilities or new construction
- Consulting fees for special one-time projects with a cost in excess of \$25,000

2016 Capital Projects

Funded Capital Projects

There is a total of ten projects planned and funded in 2016. Capital expenditures for 2016 are programmed at \$1,984,700, which includes appropriations from the Capital, Asset Replacement, Parking and Sanitary Sewer Funds.

Other Funded Projects

Four (4) projects, totaling \$245,000, were included and approved in the 2016-2020 Capital Improvements Plan and are being funded by sources other than the Capital Fund:

- Strategic Plan Update (General Fund)
- C-NET Transition to HD Recording (General Fund)

- Video Surveillance (CDBG Fund)
- Redevelopment Projects (RDA Fund)

Deferred Projects

Due to a lack of funds, 13 projects totaling \$1,264,159, that were included and approved in the 2016-2020 Capital Improvements Plan, are not funded in 2016 Budget.

Projects Not Funded in the 2016 Budget

BD015	Government Buildings Maintenance Reserve	\$108,000
BD131	Municipal Building Improvements	\$320,659
IT260	Storage Area Network (SAN) Expansion/Recovery	\$63,000
IT280	High-Speed Internet Infrastructure	\$86,500
IT320	Document Management System	\$35,000
OP121	Energy Savings Project	\$75,000
OP123	Business Support Revolving Loan Program	\$100,000
PK001	Parks Maintenance Reserve	\$25,000
PK200	Park Land Acquisition/Improvements	\$28,000
ST022	Traffic Signal & Intersection Safety Improvements	\$175,000
ST115	ADA Compliance Project	\$70,000
ST941	Bicycle Facility Improvements	\$53,000
SW031	Memorial Field Drainage	\$125,000
TOTAL		\$1,264,159

Funded Projects

There is a total of ten projects planned and funded in 2016. Capital expenditures for 2016 are programmed at \$1,984,700, which includes appropriations from the Capital, Asset Replacement, Parking and Sanitary Sewer Funds.

2016 Funded Capital Projects

NEW	Discovery Space Operating Grant	\$7,500
ST022	Atherton Street Signal Study	\$25,000
IT270	Intrusion Protection and Data Loss Prevention	\$65,000
OP53a	West Campus Bike Path Connection	\$70,000
SW111	Stormwater Projects	\$77,200
ST021	Central Business District Streetlights	\$130,000
IT300	Records Management System/Mobile Computer	\$140,000
OP254	Zoning and Land Development Ordinance Rewrite	\$250,000
ST002	Street Resurfacing	\$470,000
ST001	Street Reconstruction	\$750,000
TOTAL		\$1,984,700

Other Funded Projects

The following four projects, totaling \$245,000, were included and approved in the 2016-2020 Capital Improvements Plan and are being funded by sources other than the Capital Fund.

Projects Funded by Other Sources in the 2016 Budget

OP141	Strategic Plan Update	\$50,000	General Fund
OP161	C-NET Transition to HD Recording	\$25,000	General Fund
IT092	Video Surveillance	\$130,000	CDBG Fund
OP162	Redevelopment Projects	\$40,000	RDA Fund

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B130 SCB CAPITAL PROJECTS							
30 ADMINISTRATION							
REVENUE:							
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	-	-	308,109	-	0.0%
MISC/CONTRIBUTIONS TOTAL		-	-	-	\$308,109	-	0.0%
TOTAL REVENUE		-	-	-	\$308,109	-	0.0%
EXPENDITURES:							
OPERATING							
CONTRIBUTIONS/GRANTS							
81510	COMMUNITY GRANTS/GIFTS	-	-	-	-	7,500	0.0%
This appropriation is a gift to the Discovery Space.							
CONTRIBUTIONS/GRANTS TOTAL		-	-	-	-	\$7,500	0.0%
OPERATING TOTAL		-	-	-	-	\$7,500	0.0%
TOTAL EXPENDITURES		-	-	-	-	\$7,500	0.0%
ADMINISTRATION TOTAL:		-	-	-	\$308,109	(\$7,500)	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
37 INFORMATION TECHNOLOGY							
EXPENDITURES:							
OPERATING							
HARDWARE/SOFTWARE							
69310	COMPUTER MAINTENANCE/SUPPORT	512,902	(790,561)	-	-	-	0.0%
69310-IT111	COMPUTER MAINTENANCE/SUPPORT	-	589,430	-	6,356	-	0.0%
HARDWARE/SOFTWARE TOTAL		\$512,902	(\$201,131)	-	\$6,356	-	0.0%
OPERATING TOTAL		\$512,902	(\$201,131)	-	\$6,356	-	0.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93724-IT280	CAPITAL - INFRASTRUCTURE	-	30,325	-	13,416	-	0.0%
93740-IT200	CAP PURCHASE-COMP/PRDCTN EQUIP	-	56,363	-	-	-	0.0%
93740-IT240	CAP PURCHASE-COMP/PRDCTN EQUIP	-	147,104	-	(23,478)	-	0.0%
93740-IT270	CAP PURCHASE-COMP/PRDCTN EQUIP	-	-	-	-	65,000	0.0%
93740-IT300	CAP PURCHASE-COMP/PRDCTN EQUIP	-	-	-	-	140,000	0.0%
93750	CAP PURCH - SPECIALIZED EQUIP	139,127	(139,128)	-	-	-	0.0%
93750-IT092	CAP PURCH - SPECIALIZED EQUIP	-	380,904	-	10,998	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$139,127	\$475,569	-	\$936	\$205,000	0.0%
CAPITAL TOTAL		\$139,127	\$475,569	-	\$936	\$205,000	0.0%
TOTAL EXPENDITURES		\$652,029	\$274,438	-	\$7,292	\$205,000	0.0%
INFORMATION TECHNOLOGY TOTAL:		(\$652,029)	(\$274,438)	-	(\$7,292)	(\$205,000)	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
45 PLANNING							
REVENUE:							
GRANTS							
44200-OP254	STATE GRANT	-	-	-	-	50,000	0.0%
GRANTS TOTAL		-	-	-	-	50,000	0.0%
TOTAL REVENUE		-	-	-	-	50,000	0.0%
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	91,232	(146,417)	-	-	-	0.0%
PROFESSIONAL SERVICE TOTAL		91,232	(\$146,417)	-	-	-	0.0%
OPERATING TOTAL		91,232	(\$146,417)	-	-	-	0.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93600-OP122	PROFESSIONAL FEES - CAPITAL	-	146,417	-	-	-	0.0%
93600-OP254	PROFESSIONAL FEES - CAPITAL	-	-	-	-	250,000	0.0%
93600-OP53A	PROFESSIONAL FEES - CAPITAL	-	-	-	-	70,000	0.0%
CAPITAL CONSTRUCTION TOTAL		-	\$146,417	-	-	320,000	0.0%
CAPITAL TOTAL		-	\$146,417	-	-	320,000	0.0%
TOTAL EXPENDITURES		91,232	-	-	-	320,000	0.0%
PLANNING TOTAL:		(\$91,232)	-	-	-	(\$270,000)	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
56 PARKING ENFORCEMENT							
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93740-IT122	CAP PURCHASE-COMP/PRDCTN EQUIP	-	60,000	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		-	\$60,000	-	-	-	0.0%
CAPITAL TOTAL		-	\$60,000	-	-	-	0.0%
TOTAL EXPENDITURES		-	\$60,000	-	-	-	0.0%
PARKING ENFORCEMENT TOTAL:		-	(\$60,000)	-	-	-	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
65 POLICE							
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93750	CAP PURCH - SPECIALIZED EQUIP	10,230	(113,601)	-	-	-	0.0%
93750-OP071	CAP PURCH - SPECIALIZED EQUIP	-	10,230	-	-	-	0.0%
93750-OP082	CAP PURCH - SPECIALIZED EQUIP	-	103,371	-	-	-	0.0%
93750-OP140	CAP PURCH - SPECIALIZED EQUIP	-	27,736	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$10,230	\$27,736	-	-	-	0.0%
CAPITAL TOTAL		\$10,230	\$27,736	-	-	-	0.0%
TOTAL EXPENDITURES		\$10,230	\$27,736	-	-	-	0.0%
POLICE TOTAL:		(\$10,230)	(\$27,736)	-	-	-	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
70 PUBLIC WORKS ADMIN							
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93724	CAPITAL - INFRASTRUCTURE	140,921	(180,210)	-	-	-	0.0%
93724-MEMFD	CAPITAL - INFRASTRUCTURE	70,609	(70,609)	-	-	-	0.0%
93724-SW031	CAPITAL - INFRASTRUCTURE	-	70,609	-	56,000	-	0.0%
93724-SW111	CAPITAL - INFRASTRUCTURE	-	183,683	-	40,000	77,200	0.0%
CAPITAL CONSTRUCTION TOTAL		\$211,530	\$3,474	-	\$96,000	\$77,200	0.0%
CAPITAL TOTAL		\$211,530	\$3,474	-	\$96,000	\$77,200	0.0%
TOTAL EXPENDITURES		\$211,530	\$3,474	-	\$96,000	\$77,200	0.0%
PUBLIC WORKS ADMIN TOTAL:		(\$211,530)	(\$3,474)	-	(\$96,000)	(\$77,200)	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
72 PUBLIC WORKS FACILITIES							
REVENUE:							
DEBT PROCEEDS							
50310-BD052	DEBT PROCEEDS - GO - NON ELEC	-	6,979,691	-	2,779,368	-	0.0%
DEBT PROCEEDS TOTAL		-	\$6,979,691	-	\$2,779,368	-	0.0%
TOTAL REVENUE		-	\$6,979,691	-	\$2,779,368	-	0.0%
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93720	CAP PURCHASES - IMPROVEMENTS	7,409	(65,198)	-	-	-	0.0%
93730	CAP PURCHASES - BUILDINGS	587,321	(666,618)	-	316	-	0.0%
93730-BD015	CAP PURCHASES - BUILDINGS	-	73,808	-	-	-	0.0%
93730-BD052	CAP PURCHASES - BUILDINGS	-	7,891,639	-	920,865	-	0.0%
93730-BD134	CAP PURCHASES - BUILDINGS	-	15,862	-	260,000	-	0.0%
93730-OP121	CAP PURCHASES - BUILDINGS	-	5,000	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$594,730	\$7,254,492	-	\$1,181,181	-	0.0%
CAPITAL TOTAL		\$594,730	\$7,254,492	-	\$1,181,181	-	0.0%
DEBT							
DEBT							
95910-BD052	DEBT ISSUANCE COSTS	-	60,531	-	-	-	0.0%
DEBT TOTAL		-	\$60,531	-	-	-	0.0%
DEBT TOTAL		-	\$60,531	-	-	-	0.0%
TOTAL EXPENDITURES		\$594,730	\$7,315,023	-	\$1,181,181	-	0.0%
PUBLIC WORKS FACILITIES TOTAL:		(\$594,730)	(\$335,332)	-	\$1,598,187	-	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
73 PUBLIC WORKS STREETS							
REVENUE:							
SHARE/ENTITL/IN LIEU							
45600	LOCAL SHARED REVENUE	100,000	(100,000)	-	-	-	0.0%
45600-ST513	LOCAL SHARED REVENUE	-	100,000	-	-	-	0.0%
SHARE/ENTITL/IN LIEU TOTAL		\$100,000	-	-	-	-	0.0%
USER/USAGE CHARGES							
47500	SPECIAL ASSESSMENTS	26,889	203	-	25,000	-	0.0%
USER/USAGE CHARGES TOTAL		\$26,889	\$203	-	\$25,000	-	0.0%
DEBT PROCEEDS							
50310-ST135	DEBT PROCEEDS - GO - NON ELEC	-	-	-	-	-	0.0%
DEBT PROCEEDS TOTAL		-	-	-	-	-	0.0%
TOTAL REVENUE		\$126,889	\$203	-	\$25,000	-	0.0%

EXPENDITURES:**CAPITAL****CAPITAL CONSTRUCTION**

93600-ST121	PROFESSIONAL FEES - CAPITAL	-	81,335	-	-	-	0.0%
93610-ST022	ARCHITECT/ENGINEERING FEES	-	-	-	-	25,000	0.0%
93610-ST121	ARCHITECT/ENGINEERING FEES	-	37,002	-	-	-	0.0%
93724	CAPITAL - INFRASTRUCTURE	919,342	(1,595,792)	-	-	-	0.0%
93724-SIDEW	CAPITAL - INFRASTRUCTURE	-	-	-	-	-	0.0%
93724-ST001	CAPITAL - INFRASTRUCTURE	-	852,916	-	675,000	750,000	0.0%
93724-ST002	CAPITAL - INFRASTRUCTURE	-	1,364,119	-	453,000	470,000	0.0%
93724-ST021	CAPITAL - INFRASTRUCTURE	-	44,333	-	-	130,000	0.0%
93724-ST022	CAPITAL - INFRASTRUCTURE	-	268,544	-	-	-	0.0%
93724-ST083	CAPITAL - INFRASTRUCTURE	-	23,440	-	-	-	0.0%
93724-ST115	CAPITAL - INFRASTRUCTURE	-	124,787	-	58,000	-	0.0%
93724-ST135	CAPITAL - INFRASTRUCTURE	-	249,493	-	632,440	-	0.0%
93724-ST513	CAPITAL - INFRASTRUCTURE	-	52,254	-	-	-	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
93724-ST941	CAPITAL - INFRASTRUCTURE	-	12,279	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$919,342	\$1,514,712	-	\$1,818,440	\$1,375,000	0.0%
CAPITAL TOTAL		\$919,342	\$1,514,712	-	\$1,818,440	\$1,375,000	0.0%
TOTAL EXPENDITURES		\$919,342	\$1,514,712	-	\$1,818,440	\$1,375,000	0.0%
PUBLIC WORKS STREETS TOTAL:		(\$792,453)	(\$1,514,508)	-	(\$1,793,440)	(\$1,375,000)	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
74 PUBLIC WORKS TREES/PARKS							
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93510-PK084	GENERAL CONSTRUCTION CONTRACTS	-	-	-	399	-	0.0%
93720-C2P2	CAP PURCHASES - IMPROVEMENTS	62,660	500	-	-	-	0.0%
93720-PK001	CAP PURCHASES - IMPROVEMENTS	-	-	-	49,000	-	0.0%
93720-PK083	CAP PURCHASES - IMPROVEMENTS	-	22,500	-	3,746	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$62,660	\$23,000	-	\$53,145	-	0.0%
CAPITAL TOTAL		\$62,660	\$23,000	-	\$53,145	-	0.0%
TOTAL EXPENDITURES		\$62,660	\$23,000	-	\$53,145	-	0.0%
PUBLIC WORKS TREES/PARKS TOTAL:		(\$62,660)	(\$23,000)	-	(\$53,145)	-	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
99 UNDEFINED							
REVENUE:							
TAXES							
40110	REAL ESTATE TAX-IN LIEU	619,651	584,460	-	585,000	601,536	0.0%
TAXES TOTAL		\$619,651	\$584,460	-	\$585,000	\$601,536	0.0%
INTEREST AND RENTS							
43100	INTEREST EARNINGS	16,622	11,148	-	10,000	5,000	0.0%
43150	RENT	74,756	87,734	-	75,000	92,400	0.0%
INTEREST AND RENTS TOTAL		\$91,379	\$98,882	-	\$85,000	\$97,400	0.0%
CONTRACTED SERVICES							
46145-ACT13	IMPACT FEE	-	77,004	-	9,184	5,000	0.0%
46145	IMPACT FEE	58,249	(58,249)	-	-	-	0.0%
CONTRACTED SERVICES TOTAL		\$58,249	\$18,755	-	\$9,184	\$5,000	0.0%
SPECIAL ASSESSMENTS							
48140	SALE OF GENERAL FIXED ASSETS	11,501	-	-	-	-	0.0%
SPECIAL ASSESSMENTS TOTAL		\$11,501	-	-	-	-	0.0%
TOTAL REVENUE		\$780,780	\$702,097	-	\$679,184	\$703,936	0.0%
EXPENDITURES:							
OPERATING							
CONTRIBUTIONS/GRANTS							
81510	COMMUNITY GRANTS/GIFTS	50,000	(100,000)	50,000	-	-	-100.0%
81510-OP124	COMMUNITY GRANTS/GIFTS	-	150,000	-	-	-	0.0%
81510-OP340	COMMUNITY GRANTS/GIFTS	-	-	-	150,000	-	0.0%
CONTRIBUTIONS/GRANTS TOTAL		\$50,000	\$50,000	\$50,000	\$150,000	-	-100.0%
OPERATING TOTAL		\$50,000	\$50,000	\$50,000	\$150,000	-	-100.0%
TOTAL EXPENDITURES		\$50,000	\$50,000	\$50,000	\$150,000	-	-100.0%
UNDEFINED TOTAL:		\$730,780	\$652,097	(\$50,000)	\$529,184	\$703,936	-1507.9%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
	SCB CAPITAL PROJECTS TOTAL	(\$1,684,084)	(\$1,586,391)	(\$50,000)	\$485,603	(\$1,230,764)	2361.5%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B133 SCB ASSET REPLACEMENT							
37 INFORMATION TECHNOLOGY							
REVENUE:							
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	251,016	-	156,053	151,131	0.0%
MISC/CONTRIBUTIONS TOTAL		-	\$251,016	-	\$156,053	\$151,131	0.0%
TOTAL REVENUE		-	\$251,016	-	\$156,053	\$151,131	0.0%
EXPENDITURES:							
OPERATING							
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	-	46,229	-	-	-	0.0%
69310	COMPUTER MAINTENANCE/SUPPORT	69,276	10,713	-	76,827	-	0.0%
HARDWARE/SOFTWARE TOTAL		\$69,276	\$56,942	-	\$76,827	-	0.0%
OPERATING TOTAL		\$69,276	\$56,942	-	\$76,827	-	0.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93740	CAP PURCHASES - COMPUTER EQUIP	144,908	-	93,657	30,000	45,000	-52.0%
93740-IT240	CAP PURCHASE-COMP/PRDCTN EQUIP	-	-	-	20,541	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$144,908	-	\$93,657	\$50,541	\$45,000	-52.0%
CAPITAL TOTAL		\$144,908	-	\$93,657	\$50,541	\$45,000	-52.0%
OTHER EXPENSE							
OTHER EXPENDITURES							
96492	INTERFUND TRANSFERS	-	-	-	42,200	123,270	0.0%
OTHER EXPENDITURES TOTAL		-	-	-	\$42,200	\$123,270	0.0%
OTHER EXPENSE TOTAL		-	-	-	\$42,200	\$123,270	0.0%
TOTAL EXPENDITURES		\$214,184	\$56,942	\$93,657	\$169,568	\$168,270	79.7%
INFORMATION TECHNOLOGY TOTAL:		(\$214,184)	\$194,074	(\$93,657)	(\$13,515)	(\$17,139)	-81.7%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
40 HEALTH & NEIGHBORHOOD SERVICES							
REVENUE:							
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	6,538	-	6,628	12,842	0.0%
MISC/CONTRIBUTIONS TOTAL		-	\$6,538	-	\$6,628	\$12,842	0.0%
TOTAL REVENUE		-	\$6,538	-	\$6,628	\$12,842	0.0%
EXPENDITURES:							
OPERATING							
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	198	-	-	-	0.0%
SMALL TOOLS/EQUIP TOTAL		-	\$198	-	-	-	0.0%
OPERATING TOTAL		-	\$198	-	-	-	0.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93750	CAP PURCH - SPECIALIZED EQUIP	-	13,967	-	-	-	0.0%
93780	CAP PURCHASES - VEHICLES	-	-	-	-	30,000	0.0%
93780	CAP PURCHASES - VEHICLES	-	-	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		-	\$13,967	-	-	\$30,000	0.0%
CAPITAL TOTAL		-	\$13,967	-	-	\$30,000	0.0%
TOTAL EXPENDITURES		-	\$14,164	-	-	\$30,000	0.0%
HEALTH & NEIGHBORHOOD SERVICES TOTAL:		-	(\$7,626)	-	\$6,628	(\$17,158)	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
45 PLANNING							
REVENUE:							
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	-	-	3,234	3,234	0.0%
MISC/CONTRIBUTIONS TOTAL		-	-	-	\$3,234	\$3,234	0.0%
TOTAL REVENUE		-	-	-	\$3,234	\$3,234	0.0%
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93780	CAP PURCHASES - VEHICLES	-	-	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		-	-	-	-	-	0.0%
CAPITAL TOTAL		-	-	-	-	-	0.0%
TOTAL EXPENDITURES		-	-	-	-	-	0.0%
PLANNING TOTAL:		-	-	-	\$3,234	\$3,234	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
56 PARKING ENFORCEMENT							
REVENUE:							
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	5,350	-	6,940	6,940	0.0%
MISC/CONTRIBUTIONS TOTAL		-	\$5,350	-	\$6,940	\$6,940	0.0%
TOTAL REVENUE		-	\$5,350	-	\$6,940	\$6,940	0.0%
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93750	CAP PURCH - SPECIALIZED EQUIP	-	12,943	-	-	-	0.0%
93780	CAP PURCHASES - VEHICLES	-	-	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		-	\$12,943	-	-	-	0.0%
CAPITAL TOTAL		-	\$12,943	-	-	-	0.0%
TOTAL EXPENDITURES		-	\$12,943	-	-	-	0.0%
PARKING ENFORCEMENT TOTAL:		-	(\$7,593)	-	\$6,940	\$6,940	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
65 POLICE							
REVENUE:							
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	149,403	-	229,168	228,574	0.0%
MISC/CONTRIBUTIONS TOTAL		-	\$149,403	-	\$229,168	\$228,574	0.0%
TOTAL REVENUE		-	\$149,403	-	\$229,168	\$228,574	0.0%
EXPENDITURES:							
OPERATING							
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	3,067	-	-	-	0.0%
SMALL TOOLS/EQUIP TOTAL		-	\$3,067	-	-	-	0.0%
OPERATING TOTAL		-	\$3,067	-	-	-	0.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93750	CAP PURCH - SPECIALIZED EQUIP	-	257,599	-	5,769	-	0.0%
93780	CAP PURCHASES - VEHICLES	159,510	106,807	112,800	160,523	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		\$159,510	\$364,406	\$112,800	\$166,292	-	-100.0%
CAPITAL TOTAL		\$159,510	\$364,406	\$112,800	\$166,292	-	-100.0%
TOTAL EXPENDITURES		\$159,510	\$367,474	\$112,800	\$166,292	-	-100.0%
POLICE TOTAL:		(\$159,510)	(\$218,071)	(\$112,800)	\$62,876	\$228,574	-302.6%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
70 PUBLIC WORKS ADMIN							
REVENUE:							
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	14,322	-	20,671	17,852	0.0%
MISC/CONTRIBUTIONS TOTAL		-	\$14,322	-	\$20,671	\$17,852	0.0%
TOTAL REVENUE		-	\$14,322	-	\$20,671	\$17,852	0.0%
EXPENDITURES:							
OPERATING							
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	1,137	-	-	-	0.0%
SMALL TOOLS/EQUIP TOTAL		-	\$1,137	-	-	-	0.0%
OPERATING TOTAL		-	\$1,137	-	-	-	0.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93750	CAP PURCH - SPECIALIZED EQUIP	-	22,347	-	-	-	0.0%
93780	CAP PURCHASES - VEHICLES	-	-	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		-	\$22,347	-	-	-	0.0%
CAPITAL TOTAL		-	\$22,347	-	-	-	0.0%
TOTAL EXPENDITURES		-	\$23,483	-	-	-	0.0%
PUBLIC WORKS ADMIN TOTAL:		-	(\$9,161)	-	\$20,671	\$17,852	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
72 PUBLIC WORKS FACILITIES							
REVENUE:							
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	16,278	-	34,000	34,000	0.0%
MISC/CONTRIBUTIONS TOTAL		-	\$16,278	-	\$34,000	\$34,000	0.0%
TOTAL REVENUE		-	\$16,278	-	\$34,000	\$34,000	0.0%
EXPENDITURES:							
OPERATING							
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	808	-	-	-	0.0%
SMALL TOOLS/EQUIP TOTAL		-	\$808	-	-	-	0.0%
OPERATING TOTAL		-	\$808	-	-	-	0.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93750	CAP PURCH - SPECIALIZED EQUIP	-	22,347	-	-	-	0.0%
93780	CAP PURCHASES - VEHICLES	-	-	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		-	\$22,347	-	-	-	0.0%
CAPITAL TOTAL		-	\$22,347	-	-	-	0.0%
TOTAL EXPENDITURES		-	\$23,154	-	-	-	0.0%
PUBLIC WORKS FACILITIES TOTAL:		-	(\$6,876)	-	\$34,000	\$34,000	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
73 PUBLIC WORKS STREETS							
REVENUE:							
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	23,067	-	23,801	23,801	0.0%
MISC/CONTRIBUTIONS TOTAL		-	\$23,067	-	\$23,801	\$23,801	0.0%
TOTAL REVENUE		-	\$23,067	-	\$23,801	\$23,801	0.0%
EXPENDITURES:							
OPERATING							
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	5,365	-	-	-	0.0%
SMALL TOOLS/EQUIP TOTAL		-	\$5,365	-	-	-	0.0%
OPERATING TOTAL		-	\$5,365	-	-	-	0.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93750	CAP PURCH - SPECIALIZED EQUIP	-	33,520	-	-	-	0.0%
93780	CAP PURCHASES - VEHICLES	-	(12,184)	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		-	\$21,336	-	-	-	0.0%
CAPITAL TOTAL		-	\$21,336	-	-	-	0.0%
TOTAL EXPENDITURES		-	\$26,701	-	-	-	0.0%
PUBLIC WORKS STREETS TOTAL:		-	(\$3,634)	-	\$23,801	\$23,801	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
74 PUBLIC WORKS TREES/PARKS							
REVENUE:							
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	20,912	-	20,562	26,092	0.0%
MISC/CONTRIBUTIONS TOTAL		-	\$20,912	-	\$20,562	\$26,092	0.0%
TOTAL REVENUE		-	\$20,912	-	\$20,562	\$26,092	0.0%
EXPENDITURES:							
OPERATING							
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	1,047	-	-	-	0.0%
SMALL TOOLS/EQUIP TOTAL		-	\$1,047	-	-	-	0.0%
OPERATING TOTAL		-	\$1,047	-	-	-	0.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93750	CAP PURCH - SPECIALIZED EQUIP	-	11,173	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		-	\$11,173	-	-	-	0.0%
CAPITAL TOTAL		-	\$11,173	-	-	-	0.0%
TOTAL EXPENDITURES		-	\$12,220	-	-	-	0.0%
PUBLIC WORKS TREES/PARKS TOTAL:		-	\$8,692	-	\$20,562	\$26,092	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
99 UNDEFINED							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	5,225	9,241	13,000	6,000	5,000	-61.5%
INTEREST AND RENTS TOTAL		\$5,225	\$9,241	\$13,000	\$6,000	\$5,000	-61.5%
SPECIAL ASSESSMENTS							
48140	SALE OF GENERAL FIXED ASSETS	-	7,158	5,000	-	-	-100.0%
SPECIAL ASSESSMENTS TOTAL		-	\$7,158	\$5,000	-	-	-100.0%
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	424,447	-	355,977	-	-	-100.0%
MISC/CONTRIBUTIONS TOTAL		\$424,447	-	\$355,977	-	-	-100.0%
TOTAL REVENUE		\$429,672	\$16,399	\$373,977	\$6,000	\$5,000	-98.7%
UNDEFINED TOTAL:		\$429,672	\$16,399	\$373,977	\$6,000	\$5,000	-98.7%
SCB ASSET REPLACEMENT TOTAL		\$55,978	(\$33,796)	\$167,520	\$171,196	\$311,196	85.8%

Detail on Receipts

Overview

The Receipts section of the General Fund Budget includes the revenues received from Taxes, Licenses and Permits, Fines and Costs, Interest Earnings and Rent, Intergovernmental Revenue, Departmental Services, Sales, Rentals, Assessments and Miscellaneous, and Indirect Costs, Interfund Transfers and Refunds.

Goals

- Encourage revenue base growth through economic revitalization strategies
- Maintain reserves at adequate levels to provide for short-term financial protection of programs and services
- Identify additional revenue sources to improve the “financial sustainability” of the Borough

2015 General Fund Revenue Sources

Source	Basis	Rate	% of GF Revenue	Cumulative %
Real Estate Taxes	Taxable Assessed Value less Homestead Exclusion	14.4 mills	26.6%	26.6%
Earned Income Tax	Earned Income	1.3%	18.7%	45.3%
Local Services Tax	Flat Amount	\$47	4.9%	50.2%
Realty Transfer Tax	Percent of Sales Price	1.5%	3.8%	54.0%
Fines & Violations			4.9%	58.9%
Licenses & Permits			2.7%	61.6%
Grants			6.1%	67.7%
Contracted Services	Cost of Service		23.1%	90.8%
Other Revenue			9.2%	100%

Detail on Receipts

Taxes

As a home rule municipality, the Borough is generally not subject to the rate limitations set forth in state enabling legislation for the following tax levies: Real Estate, resident Earned Income and Net Profits and Realty Transfer.

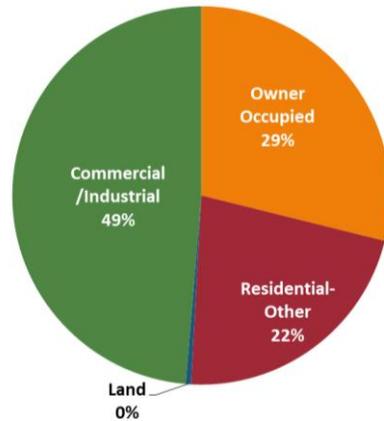
40100 – Real Estate Tax: The Real Estate Tax is one of the Borough's two principal revenue sources. The budgeted receipts for this tax are calculated by multiplying the assessed value of the taxable properties listed on the tax roll, which is maintained by the Centre County Assessment Office, by the millage rate determined by Council, less allowable exclusions. For 2015, the Borough's Real Estate Tax rate was 14.400 mills. The Manager's proposed 2016 Budget recommends a Real Estate Tax rate increase of 2.00 mills, for a total rate of 16.400 mills. Centre County and the State College Area School District also levy the Real Estate Tax at the rates of 7.840 and 41.674 mills respectively. The Borough's Division of Tax Services collects the Real Estate Tax for the Borough and the School District while Centre County collects their own real estate taxes.

A mill is the equivalent of \$1 in tax on each \$1,000 of a property's assessed value or 0.001 expressed as a decimal. The assessed value of all real estate on the County's tax rolls is stated in 1995 dollars, the "base year" of the last countywide property reassessment. At that time, the County fixed the ratio of market to assessed value at 50%. Known as the "common level of assessment," this ratio is calculated annually by the State Tax Equalization Board (STEB). The common level ratio is used to value new construction and property improvements so that they are placed on the tax rolls in 1995 base-year dollars, thus maintaining uniformity in the real estate assessments. The common level ratio is also applied to changes resulting from real estate assessment appeals.

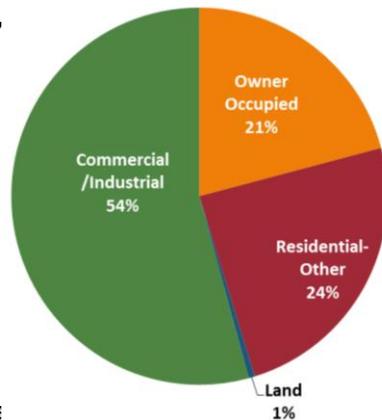
Since 2006, the Borough has offered homestead exclusion to the owners of dwellings who occupy them as their principal place of residence. The homestead exclusion supports owner-occupied housing in the Borough and shifts a portion of the Real Estate Tax burden to the owners of commercial and income-producing properties. Approximately 2,150 properties in the Borough have been qualified for this exclusion by the Centre County Assessment Office. Each qualified property receives an exclusion of \$25,000 in assessed value prior to the computation of Borough Real Estate Taxes due. Mixed-use properties may also receive a proportional exclusion based on the percentage of the property that is commercial. Due to the homestead exclusion, the Borough collects a larger percentage of property tax from commercial and rental properties than from owner-occupied properties.

Line item 40100 also includes penalties on Real Estate Taxes paid to the Tax Services Division after the discount and face-value periods have expired. Additionally, it also includes penalties collected on delinquent Real Estate Taxes by the Centre County Tax Claim Bureau.

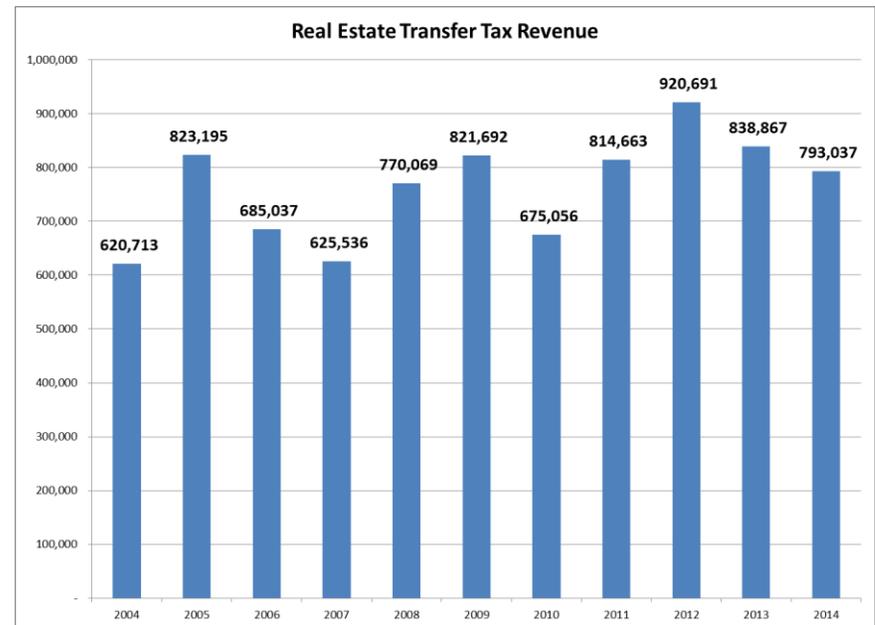
2015 Total AV of Taxable By Property Type



2015 RE Taxes By Property Type



40200 – Real Estate Transfer Tax: In 2015, the revenue for this line item reflected a rate of 1.50% of the sales price for real estate transactions occurring within the Borough. Of this rate, 1.00% was levied by the Commonwealth and 1.50% was levied under the Borough's Home Rule taxing powers. The School District also levied this tax at 0.50%, which made the total rate 3.00% for property transfers in the Borough. The Real Estate Transfer Tax is collected by the Centre County Recorder of Deeds, who remits it to the levying bodies on a monthly basis, less a collection fee. The revenue from this tax fluctuates annually, depending upon the number and price of properties sold.



40300 – Earned Income and Net Profits Tax: The Earned Income and Net Profits Tax is the Borough's other principal source of revenue and is remitted primarily through employer withholding. This tax is levied on the earned income and net profits received by residents of the Borough, as well as those received by non-residents who have a work site within the Borough, but are not subject to a similar tax at their legal place of residence. For 2016, the rate for residents will remain at 1.30%, of which 0.80% is levied through the exercise of Home Rule taxing powers. The rate for non-residents is fixed at 1.00% and may not be increased. The School District also levies this tax on residents of the Borough at the rate of 0.95%; making the combined resident rate 2.25% (the School District may not tax non-residents).

40400 – Local Services Tax: The Local Services Tax is a flat \$52 tax levied on all persons employed within the Borough, regardless of their legal place of residence. Of the total annual tax amount, \$5 is levied by the School District, making the Borough's effective rate \$47. The Local Services Tax is collected primarily through employer withholding. The Division of Tax Services collects this levy for the Borough, the School District and, by contract, for all political subdivisions and school districts within the Centre County Tax Collection district that levy the tax.

Licenses and Permits

41175 – Cable Television Franchise Fee: The Borough's current television cable franchise agreements with Comcast and Windstream provide for a franchise rate of 5% of gross revenues.

41200 – Commuter Parking Permits: Commuters may purchase a monthly permit from the Borough that enables them to park their vehicles on designated streets close to the downtown.

41350 – Health Licenses/Permits: The Division of Health & Neighborhood Services (DHNS) issues annual licenses for eating and drinking establishments, retail food establishments, and massage and tattoo establishments.

41425 – Loading Zone Permits: To regulate the use of loading zones in the Central Business District, an annual permit is required for non-commercially licensed vehicles that wish to use the zones for business purposes.

41500 – Residential Parking Permits: Residents of the residential and commuter parking districts may purchase an annual permit from the Borough that allows them to park their vehicles on the street beyond the posted time limits.

41525 – Residential Rental Permits: While the Centre Region Code Administration (CRCA) agency is responsible for licensing and inspecting residential rental units, The Borough's Division of Health and Neighborhood Services regularly perform tasks to address a variety of health and safety issues related to these units. Inspections occur, on average, once every three years to ensure compliance with the property maintenance codes. To recoup the costs of performing this work, an annual permit fee per unit is imposed on the owners of residential rental units in the Borough. This fee is collected by CRCA, along with the regional rental housing permit fee, and then remitted to the Borough. A fee of \$25 is charged for processing changes in the ownership of residential rental units and Borough staff collects this fee at the time the ownership changes are filed.

41600 – Sign Permits/Licenses: A permit/license is required for all new signs erected in the Borough. The fees vary depending upon the size of the sign.

41625 – Street Permits: Contractors are required to obtain a permit from the Borough whenever they excavate or occupy a public street.

41650 – Towing Licenses: Firms that tow vehicles from public and/or private property are required to meet certain qualifications and obtain an annual license from the Borough.

41675 – Transient Retail Licenses: Persons who engage in the following activities are required to obtain a license: canvassing, soliciting, foot and vehicle peddling, door-to-door sales and transient retail businesses. Daily, weekly, monthly and annual licenses are available, at varying fees.

41750 – Zoning/Site Review Fees: This revenue includes funds received from zoning permits and staff review of site plans.

Fines and Costs

42100 – Crimes Code Violations: These fines are imposed and collected by the District Judge as a result of charges filed by Borough Police Officers for offenses under the Pennsylvania Crimes Code.

42110 – Vehicle Code Violations: Local fines are imposed and collected by the District Judge for Vehicle Code citations issued by Borough Police Officers. Fines collected by the Centre County Probation Office for DUI violations are also included in this line item.

42120 – Ordinance Violations (Parking Enforcement): Some fines are paid at the Municipal Building for non-meter parking violations issued by Borough Parking Enforcement Officers. The majority of these fines are for violation of the Borough's overnight (2 a.m. to 6 a.m.) parking restriction. Revenue for "boot" fees, paid by parking scofflaws to release vehicles that have been immobilized, is also included in this line item.

Additional non-Borough fines are imposed and collected by the District Judge for violations issued by Parking Enforcement Officers, which have not been paid at the Municipal Building. If the fine for these violations is not paid after 30 days, the issuing officer files a citation against the registered owner of the vehicle before the District Judge and the matter is adjudicated in Magisterial Court.

42120 – Ordinance Violations (Police): These fines are paid at the Municipal Building for non-meter parking violations issued by Borough Police Officers. If the fine for these violations is not paid after 30 days, the issuing officer files a citation before the District Judge and the matter is adjudicated in Magisterial Court.

42120– Ordinance Violations (DHNS): These fines are paid at the Municipal Building for violations issued by Borough Ordinance Enforcement Officers, including but not limited to snow, grass, refuse/recycling, lawn parking and dog law offenses. If the fine is not paid after 30 days, the issuing officer files a citation before the District Judge and the matter is adjudicated in Magisterial Court.

42130 – State Police Fines: The Borough receives a distribution of fines collected by the Commonwealth for Vehicle Code citations issued by the State Police. The distribution is based upon a formula that includes road mileage and population.

42140 – Parking Meter Violations: These fines are paid at the Municipal Building for parking meter violations issued by Borough Parking Enforcement Officers on the streets and in the municipal lots. This revenue line item also includes fines imposed and collected by the District Judge for parking meter violations issued by Borough Parking Enforcement Officers that have not been paid at the Municipal Building. If the fine is not paid at the Municipal Building after 30 days, the issuing officer files a citation with the District Judge, and the matter is adjudicated in Magisterial Court.

Interest Earnings/Rent

43100 – Interest Earnings: Revenue received from interest earned on the investment of temporarily idle Borough funds is determined by the amounts available for investment and the prevailing market interest rates. State law and Borough policy limit investment options to those that are relatively risk-free. In addition, financial institutions are required to fully collateralize municipal deposits in accordance with state law. The Borough's idle funds are invested in money market accounts, the Pennsylvania Local Government Investment Trust (PLGIT) and certificates of deposits with local financial institutions. A cash concentration account is also maintained for the overnight investment of deposited funds.

43150 – Rent: Revenue in this line item is the annual credit for Centre Region Council of Governments’ proportionate share of the rent paid by the agencies for the Centre Region Council of Governments (COG) Office Building Project. In previous years, this revenue line item appeared in the Regional Programs section of expenditures as an offsetting line item, reducing the appropriation for COG programs.

43170 – Rent of Facilities: Centre County’s Government and Education Access Television Network (C-NET) leases 1,600 square feet of office space in the Municipal Building and two parking spaces under a 10-year agreement with the Borough. The Central Pennsylvania Farmers Market Association leases 250 square feet of space in the lobby of the Municipal Building on Fridays from December through April for the indoor farmers market. The New Leaf Initiative rents the Borough’s facilities on the third floor of the Municipal Building. Meeting facilities in the Municipal Building are also available for a fee.

Intergovernmental Revenue

44100 – Federal Grants (Police)

Encouraging Arrests Program: The U. S. Department of Justice (DOJ) awarded the Borough a multi-year grant to cover the operating expenses of the Victim Centered Intensive Case Management (VCICM) Unit established under the Encouraging Arrests Program. This program assists the victims of domestic violence.

STOP Violence Against Women Program: The Pennsylvania Commission on Crime and Delinquency (PCCD) awarded a grant to Centre County for the STOP Violence Against Women Program. A portion of these grant funds is passed through to the Borough to cover part of the cost of the Sexual Assault Detective position.

Joint Source Investigation Project Grant (SIP): The PCCD awarded the Borough a grant to cover Police Officer overtime and other costs associated with alcohol source investigations.

44100 – Federal Grants (Planning)

Supportive Housing Program: The U. S. Department of Housing and Urban Development (HUD) awarded the Borough a grant of Continuum of Care funds to support additional case management services furnished to homeless persons with special needs and homeless youth through the Local Shelter Initiative Project, which is managed by Housing Transitions, Inc.

44200 – State Grants (Police)

Traffic Safety Grant: The Pennsylvania Department of Transportation (PennDOT) awarded a grant to the Borough Police Department to cover the costs of participating in the "Smooth Operator" program, which discourages aggressive driving through increased traffic law enforcement on selected routes.

Drug Task Force: The Borough Police Department is one of five local law enforcement agencies jointly participating in the Regional Drug Task Force. The Commonwealth reimburses the Borough for Police Officer overtime associated with investigations and operations conducted by the Task Force.

DUI Sobriety Checkpoint Grant: PennDOT awarded a grant to six local law enforcement agencies that jointly participate in a DUI Sobriety Checkpoint Program. The grant reimburses the Borough for Police Officers' salaries and benefits while they are conducting sobriety checkpoints.

45300 – State Entitlements

Public Utility Realty Tax: The Borough receives an annual distribution from the Commonwealth for a portion of the State Tax on realty owned by public utilities. The distribution is based upon a formula that compares the ratio of the assessed value of public utility realty in the Borough to the assessed value of all public utility realty in the State.

Alcoholic Beverage Licenses: The Pennsylvania Liquor Control Board (PLCB) distributes license fee revenue to the Borough for the thirty-three (33) establishments currently licensed to serve alcoholic beverages in the Borough. The Borough's share of the fee is \$300 per license.

45600 – Local Shared Revenue (Police)

School Resource Officer Program: The State College Area School District reimburses the Borough for 75% of the cost of the School Resource Officers assigned to the High School and the Middle Schools.

Sponsored Training Fees: Municipal Police Officers from Centre County and the surrounding counties may attend the annual in-service training program conducted by the Borough Police Department. These officers pay a fee to attend the program.

Departmental Earnings

46100 – Contract for Shared Services (Administration): The revenue in this line item is from Penn State University to help staff the Office of Community Engagement and the Centre Region COG Pensions and Risk Management shared services contract.

46100 – Contract for Shared Services (Finance): This line item covers revenue from financial services furnished by the Borough to C-NET.

46100 – Contract for Shared Services (Tax): This item includes revenue for tax collection services furnished by the Borough to other political subdivisions. The Division of Tax Services collects Real Estate, Local Services, Pre-Act 32 Earned Income and Net Profits Taxes for the State College Area School District (SCASD) on an actual cost plus 20% overhead basis. The Local Services Tax, under two separate agreements, is collected as described herein:

Political subdivisions located in the State College, Bellefonte and Bald Eagle Area School Districts that levy the Local Services tax, along with the Districts, have contracted with State College Borough Division of Tax Services to collect their Local Services Tax at the commission rate of 4% of net collections for 2016.

46100 – Contract for Shared Services (Information Technology): This line item covers information technology services furnished by the Borough to neighboring jurisdictions and other governmental entities.

46100 – Contract for Shared Services (Public Works Facilities): This line item includes revenue from furnishing custodial and building maintenance services to Schlow Centre Region Library.

46100 – Contract for Shared Services (Police): Both College and Harris Townships will continue to contract with the Borough for police services. The Townships contract for a fixed number of hours of service per week and reimburse the Borough for the contracted hours based upon an estimated hourly rate that reflects the direct costs plus a 20% overhead charge. Any additional hours of service provided to the Townships during the year are billed at a premium, full cost rate that includes all overhead and indirect costs.

This item also includes revenue from security and traffic control services provided by the State College Police Department during special events, such as School District functions, the Arts Festival and Penn State University's homecoming parade. At the request of the University, Borough Police Officers are assigned to provide security at Beaver Stadium and related traffic control services during home football games. Penn State University reimburses the Borough for the cost of these services. The Youthful Offender Program (YOP) provides an alternative to the criminal justice system for young persons cited for underage drinking for the first time. These offenders may apply for the YOP through the District Judge, pay a fee and must complete the program, which is operated by the Community Help Center.

Borough Police Officers teach a portion of the YOP, which provides an opportunity for the youthful offenders to interact with the police, to better understand the negative impact of their behavior on the community and increase their awareness of the risks of alcohol-related behavior.

This line item also includes revenue from the SCASD, which reimburses the Borough for 50% of the cost of providing the School Crossing Guards.

46100 – Contract for Shared Services (DHNS): This line item includes revenues received from contracted services furnished by the Borough's Division of Health & Neighborhood Services (DHNS) to College, Ferguson and Patton Townships. The Townships reimburse the Borough for these services based upon an hourly rate, which covers the cost of salaries, benefits and vehicle use for DHNS staff. Also included in this line item is revenue from facility plan reviews and food handler certification exam fees.

46100 – Contract for Shared Services (Public Works Services): The Public Works Department furnishes labor and equipment services to several of the Borough's enterprise funds including Parking, Sanitary Sewer, Refuse and Recycling, Compost Operations, Bellaire Court and the Bus Terminal. This line item covers reimbursement to the General Fund for those services, as well as reimbursement for Public Works Department services furnished to other entities, such as traffic control services for Penn State University home football games.

46110 – Sale of Materials/Concessions (Police): Fees charged by the State College Police Department for copies of incident and vehicle crash reports and record checks are included in this line item.

46210 – Sale of Materials/Concessions (Miscellaneous): This line item includes revenue from the sale of surplus property and equipment, reimbursements for damages to Borough property and revenues from equipment rental and related services.

47390, 47100 – Meter Collections/Rentals (Street): This line item includes the revenue collected from the Borough's 398 on-street parking meters and the revenue from the rental of meter bags. The on-street metered parking rates are \$1 per hour.

47400 – Permits/Passes: This line item includes revenues collected for monthly parking passes in Borough parking lots.

47500 – Special Assessments (Shade Tree): This revenue represents reimbursements received from property owners for the cost of new trees planted in the grass plot area and offsets the cost for these plantings in the Division of Trees and Parks Budget.

Miscellaneous Revenue

48120 – Miscellaneous Revenue: Through an arrangement with the Centre County Treasurer, annual dog licenses are sold at the Municipal Building. The Borough is permitted to collect \$1 per license to cover the cost of issuance. This item also covers revenue that is not attributable to another budget line item, including the sale of maps and ordinances.

Indirect Costs/Interfund Transfers

49165 – Indirect Cost Reimbursement: Enterprise and internal service funds reimburse the General Fund for indirect costs such as administrative, human resources, financial, purchasing, technical services, building space allocation, etc., based on the Borough's Central Services Cost Allocation Plan. Interfund transfers from the Centre Tax Agency (the Borough entity performing countywide Earned Income and Net Profits Tax collection services) and the Community Development Block Grant (CDBG) Program are also included in this line item.

49180 – Refund Prior Year Expenses: As a member of the Pennsylvania Municipal Health Insurance Co-Operative, the Borough receives some additional revenue when the Co-Operative premium revenue exceeds their claims expenses in a given year.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
99 UNDEFINED							
REVENUE:							
TAXES							
40100	REAL ESTATE TAXES	4,914,173	4,954,829	6,433,590	6,433,590	7,342,798	14.1%
40200	REAL ESTATE TRANSFER TAX	838,867	793,037	930,000	930,000	865,300	-7.0%
40300	EARNED INCOME TAX	4,466,558	4,495,460	4,494,000	4,156,931	4,495,460	0.0%
40400	LOCAL SERVICES TAX	1,165,927	1,436,501	1,180,000	1,180,000	1,180,000	0.0%
TAXES TOTAL		\$11,385,525	\$11,679,827	\$13,037,590	\$12,700,521	\$13,883,558	6.5%
LICENSES AND PERMITS							
41175	CABLE TELEVISION FRANCHISE FEE	338,368	343,350	350,000	350,000	350,000	0.0%
LICENSES AND PERMITS TOTAL		\$338,368	\$343,350	\$350,000	\$350,000	\$350,000	0.0%
INTEREST AND RENTS							
43100	INTEREST EARNINGS	27,781	39,475	30,000	30,000	30,000	0.0%
43150	RENT	71,832	74,962	73,000	73,000	73,000	0.0%
43170	RENT OF FACILITIES	658	1,166	500	1,250	500	0.0%
INTEREST AND RENTS TOTAL		\$100,271	\$115,603	\$103,500	\$104,250	\$103,500	0.0%
SHARE/ENTITL/IN LIEU							
45300	STATE ENTITLEMENT	1,019,327	1,035,237	1,003,024	877,657	877,657	-12.5%
SHARE/ENTITL/IN LIEU TOTAL		\$1,019,327	\$1,035,237	\$1,003,024	\$877,657	\$877,657	-12.5%
CONTRACTED SERVICES							
46145	IMPACT FEE	(32,805)	-	-	-	-	0.0%
46210	SALE OF MATERIALS/CONCESSIONS	18,444	24,704	20,000	20,000	20,000	0.0%
CONTRACTED SERVICES TOTAL		(\$14,361)	\$24,704	\$20,000	\$20,000	\$20,000	0.0%
USER/USAGE CHARGES							
47100	METER COLLECTIONS	549,436	583,804	550,000	550,000	550,000	0.0%
47390	METER RENTALS	23,267	26,180	2,000	2,000	2,000	0.0%
USER/USAGE CHARGES TOTAL		\$572,703	\$609,984	\$552,000	\$552,000	\$552,000	0.0%
SPECIAL ASSESSMENTS							

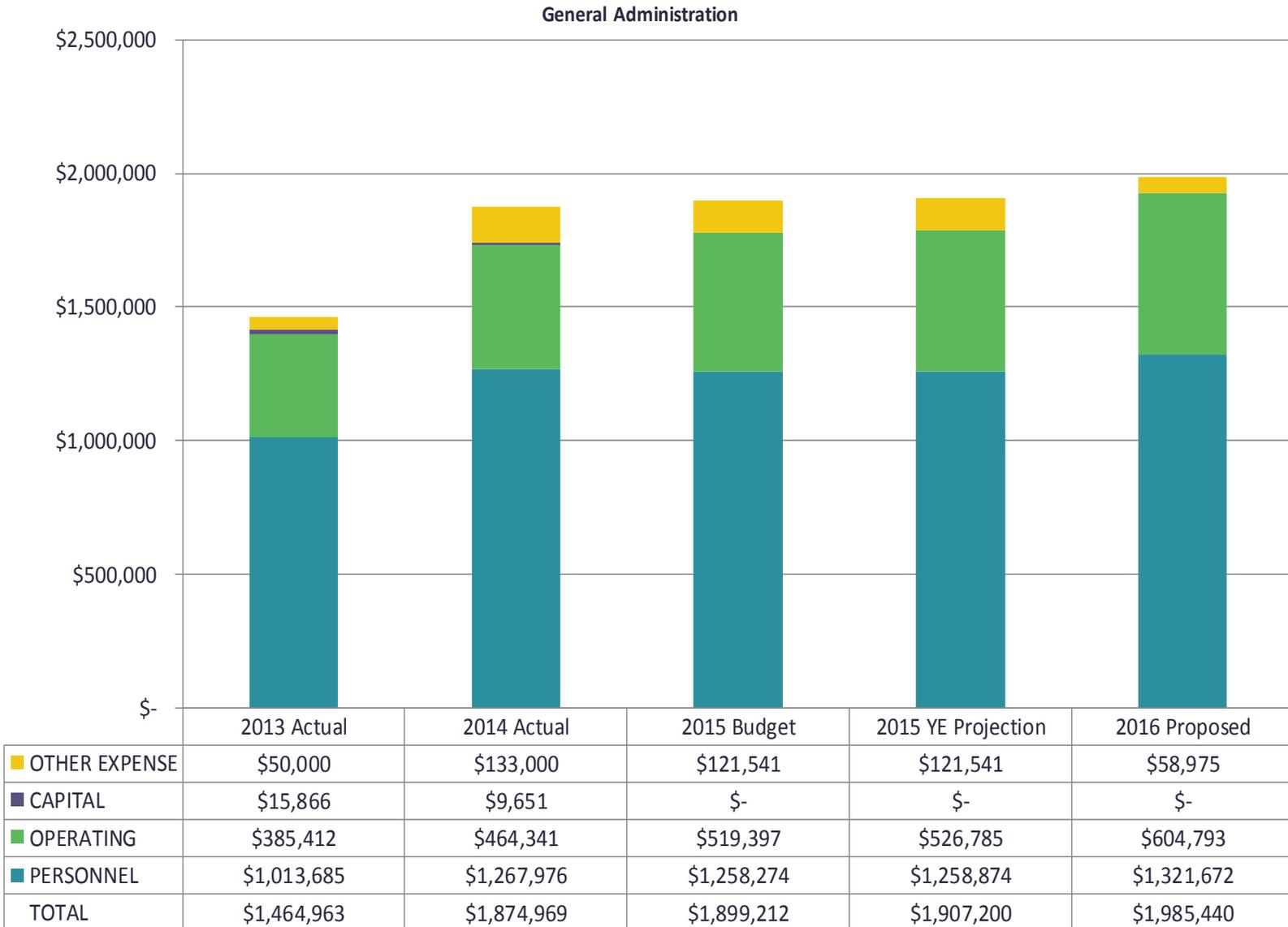
Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
48120	MISCELLANEOUS REVENUE	19,374	45,625	1,000	1,000	1,000	0.0%
48140	SALE OF GENERAL FIXED ASSETS	128	-	-	-	-	0.0%
SPECIAL ASSESSMENTS TOTAL		\$19,502	\$45,625	\$1,000	\$1,000	\$1,000	0.0%
MISC/CONTRIBUTIONS							
49165	INDIRECT COST REIMBURSEMET	950,602	1,066,163	1,069,723	1,069,723	960,246	-10.2%
49180	REFUND PRIOR YEAR EXPENSES	29,298	-	-	-	-	0.0%
MISC/CONTRIBUTIONS TOTAL		\$979,900	\$1,066,163	\$1,069,723	\$1,069,723	\$960,246	-10.2%
DEBT PROCEEDS							
50310	DEBT PROCEEDS - GO - NON ELEC	-	8,291,000	-	-	-	0.0%
DEBT PROCEEDS TOTAL		-	\$8,291,000	-	-	-	0.0%
TOTAL REVENUE		\$14,401,235	\$23,211,492	\$16,136,837	\$15,675,151	\$16,747,961	3.8%
UNDEFINED TOTAL:		\$14,401,235	\$23,211,492	\$16,136,837	\$15,675,151	\$16,747,961	3.8%
SCB GENERAL FUND TOTAL		\$14,401,235	\$23,211,492	\$16,136,837	\$15,675,151	\$16,747,961	3.8%



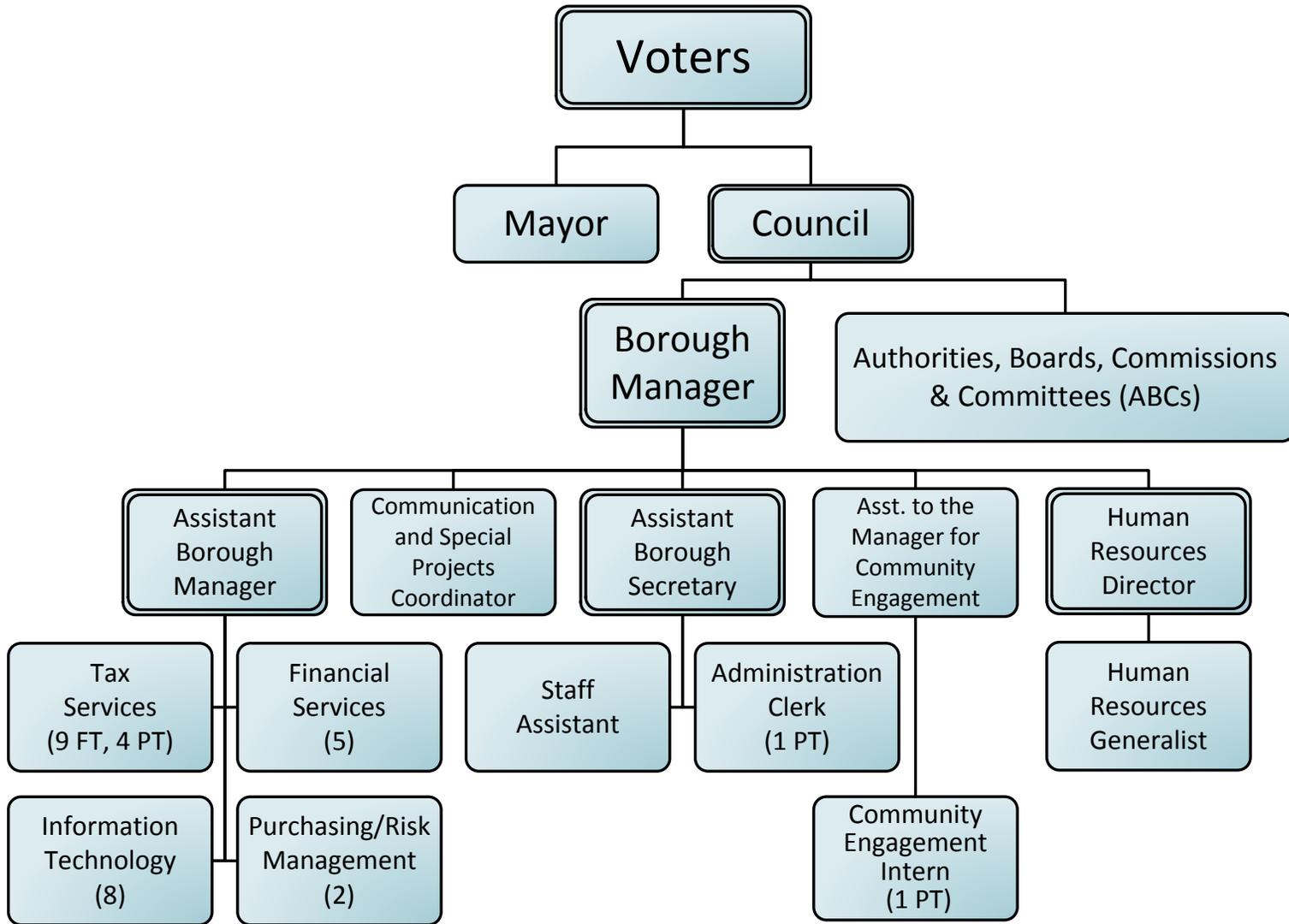
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Administration Department

General Administration



Organizational Chart



Overview

State College Borough is a home-rule municipality with a Council-Manager form of government. Under the Home Rule Charter, which was adopted in 1973, there is a seven-member Council elected at large, all of which serve four-year overlapping terms. Council sets policy and has ultimate responsibility for the municipal government.

The Mayor is elected at large and is elected to serve a four-year term. The Mayor presides at Council meetings, represents the Borough in the community and acts as an ombudswoman in a number of areas.

The day-to-day operation of the Borough is the responsibility of a professional Manager, who is appointed by Council. The Manager is responsible for overseeing all of the operating departments, which include Administration, Police, Parking, Planning and Public Works.

The Borough also works with other regional municipalities in the Centre Region Council of Governments (COG) to provide contracted public services including park maintenance and recreation services, building inspection services, regional planning, library services, emergency management, volunteer fire services and mass transit.

Offices & Programs

Mayor's Office

The Honorable Elizabeth Goreham is completing her sixth year as Mayor of State College. She previously served three, four-year terms on Borough Council. The Mayor is the official representative and ceremonial head of Borough government. The Mayor presides at regular meetings of Borough Council and has veto power over ordinances adopted by Council. Mayor Goreham has vetoed one ordinance in her six years in office.

The Mayor has welcomed to the community many individuals and organizations, including thousands of freshmen at Penn State University and statewide governmental, fraternal and patriotic organizations. Mayor Goreham holds walk-in office hours every week in both the Off-Campus Student Union and University Park Undergraduate Association offices on Penn State University's Campus.

Borough Council

Borough Council is the policy body of the Borough. Council meets in regular session on the first and third Mondays of each month. Council also meets in work sessions on the second Monday of each month with the exception of the months of June, July and August.

The current members of Council include Council President James L. Rosenberger, Thomas E. Daubert, Catherine G. Dauler, Sarah Klinetob, Theresa D. Lafer, Peter Morris and Evan Myers.

Manager and General Administration

The Manager, Thomas J. Fountaine, II, is appointed by Council and serves as the Chief Executive Officer of the Borough. The Manager and Assistant Borough Secretary provide direct support for Council. The general administration staff also includes the Assistant Borough Manager, Human Resources Director, Human Resources Generalist, Purchasing/Risk Management Director, Purchasing/Risk Management Specialist, Assistant to the Manager for Community Engagement, Communication and Special Projects Coordinator, Staff Assistant and Administration Clerk.

Employees in the Department of Administration provide operational management for all Borough departments and services and provide general management of the day-to-day operations. Staff also provides planning and financial oversight to all municipal functions, which include the centralized functions of Human Resources, Purchasing/Risk Management, Financial Services, Tax Services, Information Technology and Community Engagement. Records management, communication and Council staff support services are also part of the Administration Department's responsibilities.

Mission

The mission of the Administration Department is to provide governance, leadership and management for the Borough and its citizens, to ensure that the Borough's core values of integrity, innovation, transparency, customer service, honesty, accountability, responsibility and diversity are reflected in all public policy and administration of public services.

Goals

- Provide the highest level of public policy governance
- Ensure organizational and fiscal sustainability
- Emphasize a customer focus in our relationship with the public we serve
- Improve external and internal communications

Strategic Objectives

Complete Succession Planning for the Management Team

Nearly 30% of the Borough's Management Team is eligible to retire within five years. An ongoing project to prepare a formal succession planning is an important means to coordinate Management Team successions and ensure minimal disruption of the management of the Borough.

Initiate Review of the Borough's Strategic Plan

The Borough adopted a strategic plan in 2009 to guide Council and the Management Team in making financial and management decisions that align with community values and goals. This Plan identified key goals for the Borough and it has focused decisions on those issues that address key strategic initiatives.

This Plan will be updated in 2016 as a key element in a shift to a new two-year budget cycle. The 2016 strategic plan initiative will engage key community stakeholders in the process of defining strategic goals for State College over the next two-year budget cycle and the next 10-year planning cycle.

Budgetary Policy and a Two-Year Budget Cycle

In 2016, the Borough's budget cycle will be shifted to a two-year time horizon beginning with the first year of each Council term. This will be accomplished by reviewing and revising the Strategic Plan and goals during the first six months of each Council term and by developing community and financial goals for the two-year cycle, including a budget roadmap. Key decisions will be made during this cycle on budget and tax policies, goals and strategic objectives. Significant time will be devoted to this process in the first year of each budget cycle, with the second year providing an opportunity for minor adjustments in what will become a largely ministerial process for the second year budget adoption.

Pay Plan and Compensation Benchmarks

Complete a comprehensive review of the Borough's pay plan, which was started in 2015. This will include an analysis of existing job classifications to determine if the current classification system is still valid and accurate. It will also include an analysis of compensation benchmarks to assure that the Borough is competitive in recruiting high-quality staff members to provide services to the community.

Website Redesign and Communication

Improve communication and transparency within the community through a redesign project for the website and other communication channels, which will provide information and increase responsiveness to the community about community services, key policy decisions of Council, Authorities, Boards and Commissions and other matters of interest to the community.

Cost Containment

Develop strategies and practices to contain employee benefit costs, primarily pension and health care. Strategies and approaches to reduce plan costs with a focus of reducing exposure to the Borough and its employees to the Affordable Care Act excise tax provisions that will begin in 2018.

Alternative Revenue Sources and Boundary Change Authorization

Work with community partners, municipal partners, state associations and others to obtain legislative authority for expanded revenue alternatives and greater options in boundary change decisions. Priority will be on specific revenue alternatives that include local tax options for alcohol and sales, expansion of local earned income tax authority, tax-exempt property reform and regional revenue sharing.

Economic Development Partnerships

The Administration Department will continue to support entrepreneurship and other job creation strategies that will improve opportunities to retain graduates in State College and create a culture that attracts young professionals and entrepreneurs to the community. Key partners in these efforts will be Penn State University and the Invent Penn State initiative, the Centre County Economic Development Partnership, Centre County and other municipalities in Centre County.

Office of Community Engagement

The Borough and Penn State University have collaborated to jointly fund the Office of Community Engagement to continue and expand on partnerships, collaborative initiatives and existing programs lead by or for residents, as a means to enhance the quality of life and support neighborhood sustainability.

Mission

The Office of Community Engagement will foster safe, diverse and vibrant neighborhoods and strengthen a sense of community for all residents.

Goals

- Increase stakeholder engagement to expand opportunities for residents to engage in activity and discussions that promote safe, stable and attractive neighborhoods
- Expand joint Borough and University initiatives to improve neighborhood activity
- Encourage resident involvement in community governance
- Improve behavior and neighborhood activity to enhance the quality of life for neighborhood residents
- Support town-gown events for neighborhood residents by sharing events/programs/projects with local media to increase visibility and awareness of efforts lead by or for residents and town-gown leaders

Strategic Objectives

- Improve engagement within and among campus, community and downtown stakeholders to improve quality of life within neighborhoods
- Increase collaboration and interaction with the Student Affairs Departments including the Office of Off-Campus Living, Off-Campus Student Union and other student groups
- Increase community activity to minimize nuisance behaviors and complaints through town-gown collaborative efforts
- Implement the Good Neighbor Program

Internship Programs

Partner with the Center for Character, Conscience and Public Purpose to provide a meaningful internship program experience that creatively depicts how student involvement at the local government level adds value to the off-campus student experience. The internship program affords the Borough the opportunity to receive feedback and assistance from student-minded professionals as the office launches and develops community-oriented programs.

Neighborhood Services Team

The Neighborhood Services Team will review and discuss departmental updates related to community engagement and conduct conversations/visits with property residents that have accumulated two or more violations. The Neighborhood Services Team also coordinates activities between Borough Departments and the Centre Region Code Administration related to neighborhood services.

Town and Gown efforts

The Community Engagement Office will work on a number of projects to improve town and gown communications, including the following:

- Design, develop, and print an “Off-Campus Handbook”
- Host the annual Neighborhood Leadership Meeting
- Develop and organize the Community Conversations series of events
- Develop and launch the Alternative Justice Program, formerly known as the Good Neighbor Program
- Prepare and plan for LION Bash and LION Walk events

Human Resources

The Human Resources staff includes the Director and a Human Resources Generalist. The Human Resources Division provides services to over 175 full-time employees and additional part-time employees and interacts with all Borough departments and staff members. Human Resources is responsible for recruitment and selection of employees, employee benefit plan administration and coordination of salary and wage information. Human Resources works closely with the Financial Services Division for payroll administration and benefit-cost calculations for budget projections.

Human Resources is responsible for the administration of the Police and Public Works collective bargaining agreements, pension plan administration and oversight of a deferred compensation plan. Assistance is also provided to Council in identifying and screening candidates for the various Authorities, Boards and Commissions, maintaining a roster of current appointments and assisting with the annual ABC Appreciation Dinner.

Mission

Recruit and retain a stable, diverse, productive, competent and talented workforce.

Goals

- Promote job satisfaction
- Foster a positive work environment
- Emphasize excellent customer service
- Maintain competitive compensation and benefits

Strategic Objectives

Contract Negotiations

The Public Works Union contract will expire at the end of 2016. Therefore, staff expects to spend time conducting negotiations with union representatives starting as early as June 2016.

Police Testing

Testing is conducted once every other year to recruit qualified candidates to serve with the State College Police Department. An outcome of the testing will be to have an eligibility list of candidates to hire for Police Officers as openings occur. Testing is expected to be done in late spring of 2016.

HR Policy Update

As part of the purchase of additional user licenses for Power DMS, the personnel policies are now available for all employees in a digital format. The Human Resources Department will continue to use this software to provide easy to find, searchable content for employees in regards to all policies.

Purchasing and Risk Management

The Division of Purchasing/Risk Management is responsible for the administration of the Borough's Purchasing Ordinance and regulations, including developing and reviewing specifications for bid packages, reviewing contracts and maintaining vendor contacts to enhance procurement of all municipal services.

The Risk Management function includes reviewing all lines of insurance to ensure the Borough maintains appropriate coverage in the most cost effective manner, managing and filing claims with the appropriate insurance carriers for automobile, property, workers' compensation and general liability claims, and working with the Borough's Safety and Wellness Committees to promote safe work practices and healthy lifestyle choices.

Mission

Procure the highest quality goods and services required by Borough Departments in the most cost effective and efficient manner and assure that all assets of the Borough are adequately and properly insured.

Goals

- Maintain compliance with all purchasing ordinances, policies and procedures
- Improve accounting for control of all Borough assets and inventory
- Implement Best Practices in the area of Risk Management
- Foster employee health, wellness and fitness

Strategic Objectives

Fixed Asset Listing Review and Update

Complete a comprehensive review of all fixed asset listings for each Department to ascertain the accuracy of the listings. Work will include photographing and fully describing each asset, deleting assets that are no longer owned and adding assets that are not currently on the listings.

Risk Management Plan/Continuity of Operations Plan

Review resource material from the Public Entity Risk Institute and Public Risk Management Association to complete a formal Risk Management Plan/Continuity of Operations Plan for the Borough, encompassing all facets of the Borough's operations. Work on this plan began in 2014 and continued in 2015. The plan should be completed and adopted by the end of 2016.

Employee Health and Safety Incentive Program

Work with the Borough's Wellness and Safety Committees to develop and implement health and safety incentive programs for Borough employees tailored to the needs of the individual departments.

Inventory Management and Control Improvements

During 2015, the MUNIS ERP Inventory module was implemented. The first phase of the implementation included office supplies and this phase became operational in August of 2015. Phases 2 and 3 of the implementation will cover street name and traffic signs and the inventory of fleet parts in the Central Garage. Work on both phases began in late 2015 and staff hopes to complete this work in early 2016. This will be a major improvement to the older and less efficient processes currently used for inventory management and control.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
30 ADMINISTRATION							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	2	-	-	-	-	0.0%
INTEREST AND RENTS TOTAL		\$2	-	-	-	-	0.0%
SHARE/ENTITL/IN LIEU							
45600	LOCAL SHARED REVENUE	855	-	-	-	-	0.0%
45601	LOCAL SHARED-UC CONTRIBUTIONS	-	65,986	-	-	-	0.0%
SHARE/ENTITL/IN LIEU TOTAL		\$855	\$65,986	-	-	-	0.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	1,063	76,022	90,400	90,400	90,400	0.0%
This line represents the Penn State University Matching Funds Grant for Neighborhood Services Programming and the Centre Region Council of Governments (COG) Pension and Risk Management shared services contract.							
46210	SALE OF MATERIALS/CONCESSIONS	20	1	-	-	-	0.0%
CONTRACTED SERVICES TOTAL		\$1,083	\$76,023	\$90,400	\$90,400	\$90,400	0.0%
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	-	225,000	225,000	-	-100.0%
49180	REFUND PRIOR YEAR EXPENSES	-	277	-	-	-	0.0%
MISC/CONTRIBUTIONS TOTAL		-	\$277	\$225,000	\$225,000	-	-100.0%
TOTAL REVENUE		\$1,940	\$142,286	\$315,400	\$315,400	\$90,400	-71.3%

EXPENDITURES:

PERSONNEL

SALARIES AND WAGES

60112	SALARY & WAGES - FULL TIME	668,031	758,892	786,368	786,368	808,099	2.8%
60115	SALARY & WAGES - PART TIME	13,580	13,800	29,624	29,624	30,312	2.3%
60180	OVERTIME PAY	1,196	21,718	5,000	5,000	2,700	-46.0%
60185	OTHER COMPENSATION	12,925	9,216	7,187	7,187	7,381	2.7%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
SALARIES AND WAGES TOTAL		\$695,731	\$803,626	\$828,179	\$828,179	\$848,492	2.5%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	39,204	46,248	47,638	47,638	48,929	2.7%
61193	MEDICARE - EMPLOYER PAID	9,609	11,267	11,643	11,643	12,103	4.0%
61195	UNEMPLOYMENT BENEFITS	-	128,261	-	-	-	0.0%
61196	HEALTH INSURANCE	124,381	121,191	148,839	148,839	176,854	18.8%
61197	RETIREE HEALTH INSURANCE	25,897	-	-	-	-	0.0%
61198	VISION/DENTAL INSURANCE	6,245	7,381	8,638	8,638	8,138	-5.8%
61199	LIFE & DISABILITY INSURANCE	1,710	3,592	2,567	2,567	2,524	-1.7%
61200	PENSION	51,918	47,824	119,629	119,629	103,023	-13.9%
61201	WORKERS COMPENSATION	1,534	1,064	1,181	1,181	1,719	45.6%
61210	EMPLOYEE PARKING	1,680	2,657	3,360	3,360	3,840	14.3%
EMPLOYEE BENEFITS TOTAL		\$262,178	\$369,487	\$343,495	\$343,495	\$357,130	4.0%
EMPLOYEE SUPPLY/EXPN							
62120	TRAVEL/MILEAGE EXPENSE	6,707	23,197	27,550	24,000	27,550	0.0%
This line item provides appropriations for travel by the Mayor and Council members to various conferences and meetings.							
62121	PROFESSIONAL DEVELOPMENT	-	19,007	20,317	22,000	28,500	40.3%
Included in this account is funding for staff professional development expenses including attendance at conferences, webinars and trade shows.							
62125	AUTOMOBILE ALLOWANCE	-	3,550	5,550	6,500	6,500	17.1%
This line item appropriation includes the car allowance for the Mayor and Borough Manager.							
62130	CONTINUING EDUCATION/TUITION	20,732	9,622	10,683	15,750	16,000	49.8%
This line item provides appropriations for employee higher education and professional certification and licensure.							
62140	RECRUITMENT/RELOCATION	-	3,000	5,000	5,000	20,000	300.0%
This line item appropriation provides funding for relocation expenses associated with new hires in upper management positions.							
62150	EMPLOYEE/VOLUNTEER RECOGNITION	15,919	18,473	17,500	13,950	17,500	0.0%
This line item appropriation is used for activities to recognize the many volunteers who serve the Borough on various Authorities, Boards and Commissions (ABCs), in addition to recognizing Borough employees for their service. Specific activities include the annual ABC Dinner and service awards for employees. This line item is for expenses associated with the Borough's annual employee United Way campaign.							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
62155	EMPLOYEE WELLNESS	12,418	18,014	-	-	-	0.0%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$55,776	\$94,863	\$86,600	\$87,200	\$116,050	34.0%
PERSONNEL TOTAL		\$1,013,685	\$1,267,976	\$1,258,274	\$1,258,874	\$1,321,672	5.0%
OPERATING							
OFFICE SUPPLIES							
65210	SUPPLIES	3,938	3,896	5,000	14,000	4,000	-20.0%
Funding in this line item covers the general office supplies needed by administration staff and Council.							
65212	FORMS	3,454	4,923	6,000	4,500	6,000	0.0%
Costs for printing the Operating Budget and Capital Improvement Plan in addition to various forms required by the Department are included in this line item.							
65213	COMPUTER/COPIER SUPPLIES	3,988	1,058	3,500	2,000	2,500	-28.6%
65215	POSTAGE	1,789	2,360	4,000	2,750	3,000	-25.0%
In addition to the costs for routine mailings, this line item includes an appropriation proposed to cover the mailing costs of various notifications from the Communications Office.							
OFFICE SUPPLIES TOTAL		\$13,169	\$12,236	\$18,500	\$23,250	\$15,500	-16.2%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	6,135	8,486	8,500	7,000	7,000	-17.6%
Allotted in this line item are the costs for meals and meeting expenses for Borough Council and department staff.							
66235	SPECIAL PROJECTS/GRANTS	15,309	57,312	60,500	60,500	79,913	32.1%
66238	PROGRAM SUPPLIES/ACTIVITIES	-	251	-	100	100	0.0%
This line item appropriation covers expenses for miscellaneous supply items that do not fall into office supplies or minor equipment categories.							
71250	OFFICE FURNITURE/FURNISHINGS	-	-	750	-	500	-33.3%
This line item appropriation is for office furniture and furnishings with a value of less than \$5,000.							
PROGRAM EXPENSES TOTAL		\$21,443	\$66,049	\$69,750	\$67,600	\$87,513	25.5%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	6,611	15,679	30,000	15,000	80,000	166.7%
This line item appropriation provides monies for professional consulting service needs that arise during the year. In the past, funds from this account have been used for review of the Borough's strategic plan, pay plan, preparation of actuarial studies and reviews of assessment appeals.							
67314	LEGAL SERVICES	51,618	41,959	44,250	42,500	45,850	3.6%
This line item appropriation covers the retainer fee of the Borough's Solicitor.							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
67315	SPECIAL LEGAL SERVICES	19,553	35,549	40,000	100,000	55,000	37.5%
This line item appropriation covers expenses for specialized legal services required by the department. In the past, this line item has covered the expenses of special labor counsel associated with personnel issues, as well as the services of an attorney specializing in cable franchise fees and contracts.							
67321	MUNICIPAL MEMBERSHIPS	32,359	29,079	31,150	27,500	30,450	-2.2%
Costs for membership dues covering Council member participation in state and national organizations are charged to this line item.							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	5,073	5,947	6,600	6,100	6,200	-6.1%
This line item appropriation covers dues and memberships for staff in state and national organizations, as well as subscriptions and publications required by the department.							
67325	CONTRACTED PUBLIC SERVICES	80,901	91,946	92,435	92,435	86,330	-6.6%
Municipal Shares contribution for the administration of Centre Region COG and COG Building Capital are charged to this account.							
PROFESSIONAL SERVICE TOTAL		\$196,115	\$220,159	\$244,435	\$283,535	\$303,830	24.3%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	499	1,927	1,000	500	1,000	0.0%
69310	COMPUTER MAINTENANCE/SUPPORT	-	14,479	13,850	800	1,350	-90.3%
The cost for ImageFlow software for permanent record tracking and the Adobe Creative Cloud software used by the Office of Community Engagement are included in this line item.							
69320	NEW COMPUTER EQUIPMENT	-	1,685	2,250	1,000	5,300	135.6%
This line item appropriation is for computer equipment with a value of less than \$5,000. This includes tablets, desktop PC's and laptops.							
HARDWARE/SOFTWARE TOTAL		\$499	\$18,092	\$17,100	\$2,300	\$7,650	-55.3%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	99	-	-	250	0.0%
This line item appropriation covers minor equipment needed for the department but does not include computer equipment or furniture.							
SMALL TOOLS/EQUIP TOTAL		-	\$99	-	-	\$250	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	5,211	6,092	6,080	6,080	6,100	0.3%
This line item appropriation includes land line costs, Borough issued cell phone and wireless access device costs, and personal cell phone reimbursements for data plan costs.							
72330	ADVERTISING	22,205	21,243	25,000	21,750	22,000	-12.0%
This line item appropriation covers the cost of publishing legal advertisements for Borough Council meetings, bid notices, job openings and other public notices required to be published in the newspaper. Also included are the costs for advertising job openings in various trade publications and on various job search websites.							

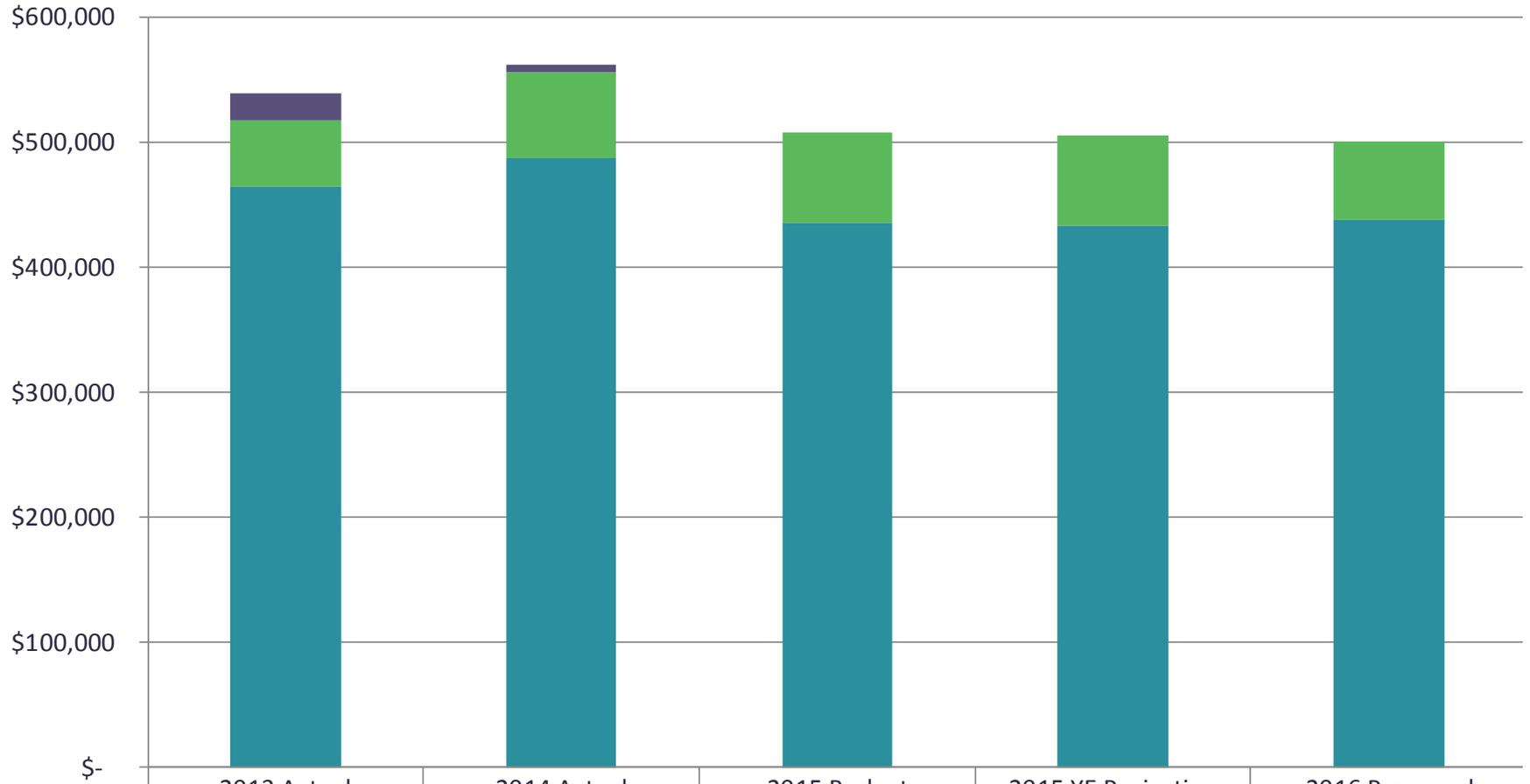
Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
72331	PUBLIC INFORMATION/EDUCATION	62,381	62,481	67,000	63,000	88,000	31.3%
Operating expenses for the Borough's share of C-NET, the local government access channel, is included in this appropriation.							
COMMUNICATIONS TOTAL		\$89,797	\$89,816	\$98,080	\$90,830	\$116,100	18.4%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	61,389	54,741	67,582	55,000	70,950	5.0%
This line item appropriation covers the department's portion of property, general liability, public officials' liability and fidelity insurance.							
INSURANCE/RISK MGMT TOTAL		\$61,389	\$54,741	\$67,582	\$55,000	\$70,950	5.0%
CONTRIBUTIONS/GRANTS							
81510	COMMUNITY GRANTS/GIFTS	3,000	3,000	3,950	4,000	3,000	-24.1%
This line item appropriation covers the annual community programming grant that is provided to C-NET.							
81590	MISCELLANEOUS	-	150	-	270	-	0.0%
This line item covers miscellaneous expenses that do not fit other line items in this budget, including the cost of monthly bus passes for Borough employees and the cost of ID cards for new hires.							
CONTRIBUTIONS/GRANTS TOTAL		\$3,000	\$3,150	\$3,950	\$4,270	\$3,000	-24.1%
OPERATING TOTAL		\$385,412	\$464,341	\$519,397	\$526,785	\$604,793	16.4%
CAPITAL							
CAPITAL CONSTRUCTION							
93760	CAP PURCH - FURNITR/APPLIANCES	6,204	199	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$6,204	\$199	-	-	-	0.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	9,662	9,452	-	-	-	0.0%
DEPRECIATION TOTAL		\$9,662	\$9,452	-	-	-	0.0%
CAPITAL TOTAL		\$15,866	\$9,651	-	-	-	0.0%
OTHER EXPENSE							
OTHER EXPENDITURES							
96492	INTERFUND TRANSFERS	50,000	133,000	121,541	121,541	58,975	-51.5%
OTHER EXPENDITURES TOTAL		\$50,000	\$133,000	\$121,541	\$121,541	\$58,975	-51.5%
OTHER EXPENSE TOTAL		\$50,000	\$133,000	\$121,541	\$121,541	\$58,975	-51.5%
TOTAL EXPENDITURES		\$1,464,963	\$1,874,969	\$1,899,212	\$1,907,200	\$1,985,440	4.5%



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
ADMINISTRATION TOTAL:		(\$1,463,023)	(\$1,732,683)	(\$1,583,812)	(\$1,591,800)	(\$1,895,040)	19.7%

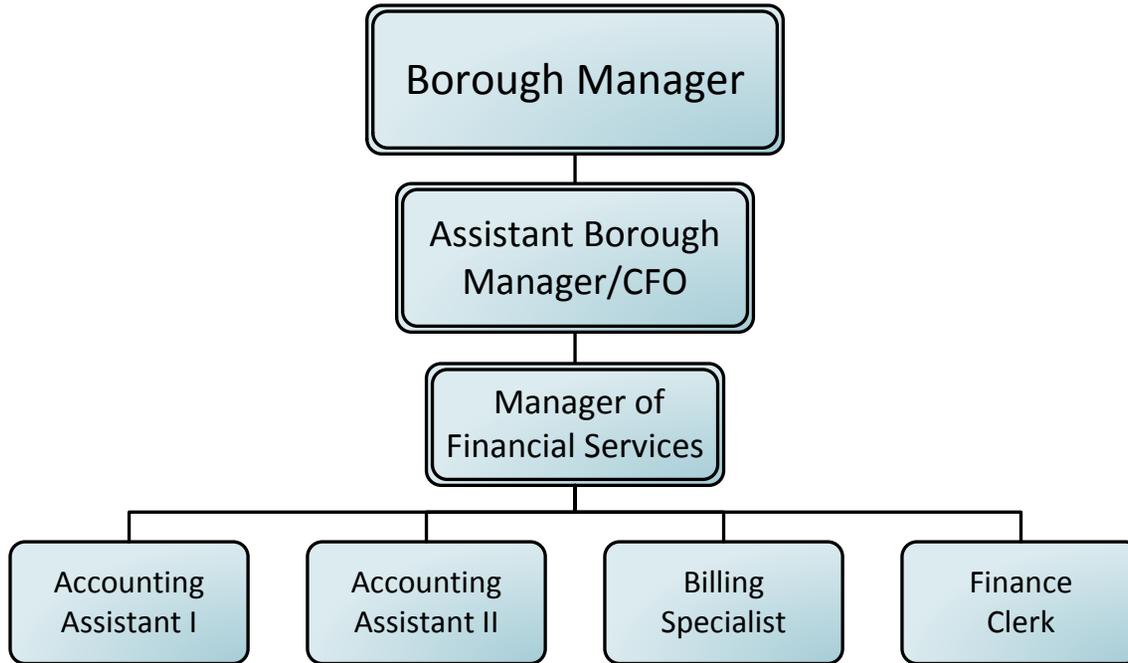
Financial Services

Finance



	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Proposed
OTHER EXPENSE	\$-	\$-	\$-	\$-	\$-
CAPITAL	\$22,137	\$6,536	\$-	\$-	\$-
OPERATING	\$53,096	\$69,159	\$72,055	\$71,767	\$63,671
PERSONNEL	\$464,709	\$487,326	\$436,492	\$434,100	\$437,916
TOTAL	\$539,941	\$563,021	\$508,547	\$505,867	\$501,587

Organizational Chart



Overview

The Financial Services Division provides accounting and financial services to State College Borough and C-NET. Financial Services also assists with the Performance Measurement Program and plays a major role in the preparation of the Borough's Capital Improvement Plan, Five-Year Financial Forecast and Operating Budget.

Mission

The mission of the Financial Services Department is to provide timely and accurate financial information that enables Borough leaders to make the best decisions to positively impact its service to Borough constituents.

Goals

- Promote the development of work policies, processes and procedures that enhance the productivity, efficiency and economy of departmental operations and further the mission and strategic goals of the Borough
- Strengthen internal controls and improve service to our customers
- Improve the efficiency of the annual audit by reconciling accounts quarterly and preparing audit lead schedules

Strategic Objectives

Enterprise-wide Information Technology Solution

Identify, develop and implement best business practices that thoroughly embrace the capabilities and functionality of the MUNIS system's software to efficiently and economically meet the needs of the Borough and the customers we serve. Assist in the implementation of the Project Ledger, Inventory and Work Order modules to improve the tracking and reporting related to projects, various supplies and parts inventories, and electronically track and account for Fleet Services repair orders.

Electronic Payments

Develop and initiate a program to pay vendors and other creditors electronically via automated clearinghouse transactions wherever possible.

Banking

Complete the transition to automated processing of refuse payments using Check 21 processing to eliminate the duplicate handling of checks.

Cost Allocation Plan

Complete the Cost Allocation Plan using in-house resources to improve the timeliness of the cost recovery and reduce the annual cost of developing the plan.

Improved Revenue Controls

Implement billing procedures for the Borough rental properties in order to improve the monitoring and collection of rents.

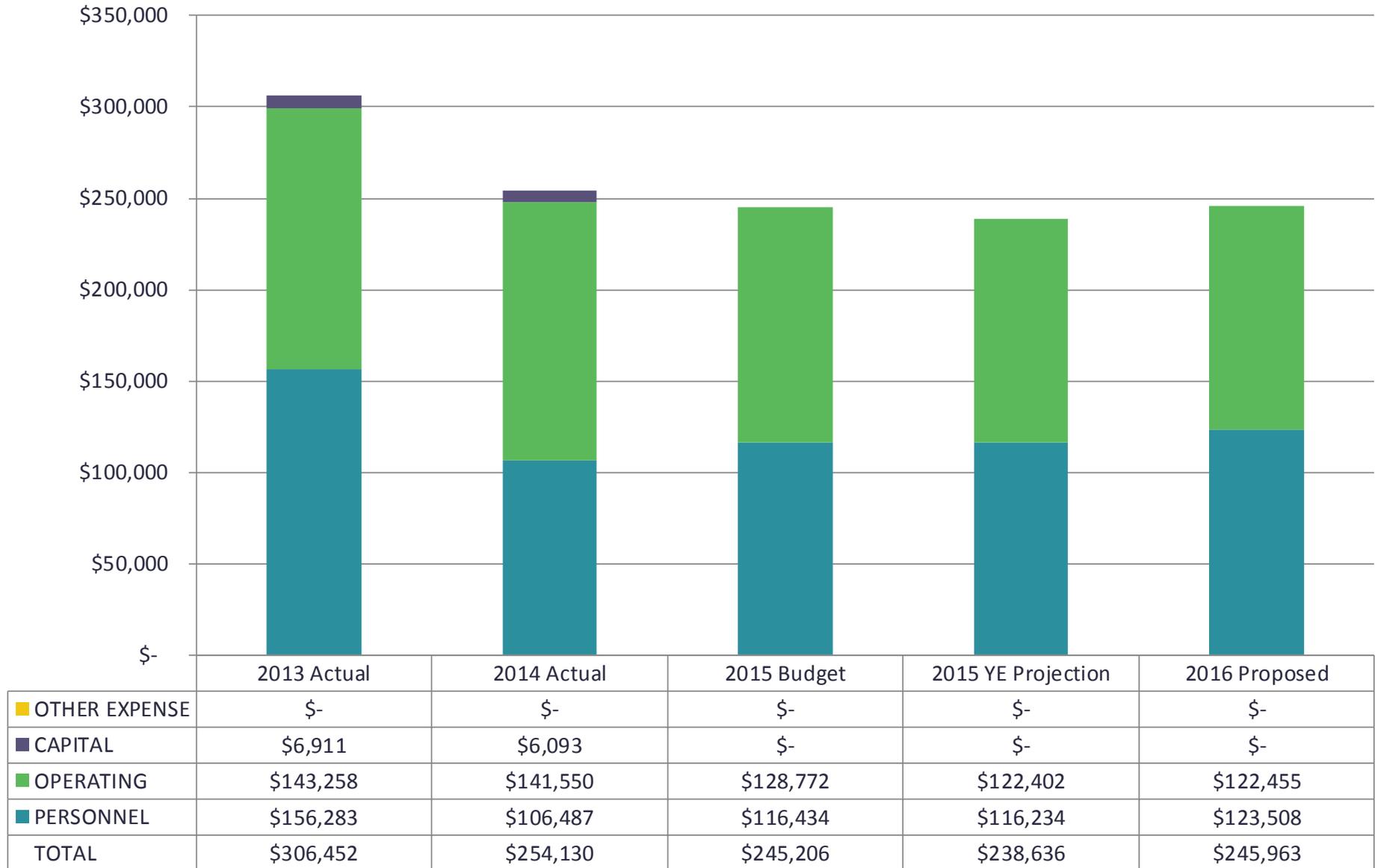
Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
32 FINANCE							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	123,800	128,800	3,500	3,500	3,605	3.0%
COG has developed their own Finance Department and are no longer using the Borough's services. The remaining amount in this line item represents the fee paid by C-NET for financial services performed by Borough staff.							
CONTRACTED SERVICES TOTAL		\$123,800	\$128,800	\$3,500	\$3,500	\$3,605	3.0%
USER/USAGE CHARGES							
47520	COMPLAINT FEES	-	-	-	25	-	0.0%
USER/USAGE CHARGES TOTAL		-	-	-	\$25	-	0.0%
TOTAL REVENUE		\$123,800	\$128,800	\$3,500	\$3,525	\$3,605	3.0%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	312,495	334,344	278,117	278,117	290,391	4.4%
60115	SALARY & WAGES - PART TIME	7,110	5,667	-	-	-	0.0%
60180	OVERTIME PAY	-	10,231	-	500	500	0.0%
SALARIES AND WAGES TOTAL		\$319,605	\$350,241	\$278,117	\$278,617	\$290,891	4.6%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	19,341	20,580	16,574	16,574	17,402	5.0%
61193	MEDICARE - EMPLOYER PAID	4,523	4,813	3,876	3,876	4,069	5.0%
61196	HEALTH INSURANCE	74,740	84,164	94,285	94,285	95,094	0.9%
61198	VISION/DENTAL INSURANCE	3,592	3,724	3,987	3,987	3,839	-3.7%
61199	LIFE & DISABILITY INSURANCE	410	1,440	934	934	915	-2.0%
61200	PENSION	28,368	13,378	25,167	25,167	16,301	-35.2%
61201	WORKERS COMPENSATION	902	547	592	700	465	-21.5%
61210	EMPLOYEE PARKING	1,920	1,538	960	960	1,440	50.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
EMPLOYEE BENEFITS TOTAL		\$133,798	\$130,184	\$146,375	\$146,483	\$139,525	-4.7%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	4,563	10,000	7,000	6,000	-40.0%
This line item covers conferences and seminars, including attendance at the MUNIS user group meetings, as appropriate.							
62130	CONTINUING EDUCATION/TUITION	11,306	2,338	2,000	2,000	1,500	-25.0%
This line item provides appropriations for employee higher education and professional certification and licensure.							
EMPLOYEE SUPPLY/EXPN TOTAL		\$11,306	\$6,901	\$12,000	\$9,000	\$7,500	-37.5%
PERSONNEL TOTAL		\$464,709	\$487,326	\$436,492	\$434,100	\$437,916	0.3%
OPERATING							
OFFICE SUPPLIES							
65210	SUPPLIES	2,519	2,725	2,500	2,500	2,500	0.0%
65212	FORMS	631	1,895	2,000	2,000	2,000	0.0%
65213	COMPUTER/COPIER SUPPLIES	4,395	2,614	4,000	4,000	4,000	0.0%
65215	POSTAGE	4,697	4,675	5,000	5,000	5,000	0.0%
OFFICE SUPPLIES TOTAL		\$12,242	\$11,909	\$13,500	\$13,500	\$13,500	0.0%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	63	20	150	150	150	0.0%
PROGRAM EXPENSES TOTAL		\$63	\$20	\$150	\$150	\$150	0.0%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	25	15,500	16,500	16,500	-	-100.0%
This line item covers fees for the annual update of the Borough's Central Services Cost Allocation Plan.							
67311	ACCOUNTING & AUDITING	25,528	27,204	25,500	22,529	25,000	-2.0%
This line item covers the annual fees for independent auditing services that are not charged to other funds.							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	1,077	892	1,300	1,300	1,300	0.0%
The annual dues for Government Finance Officers Association (GFOA) is included in this account. This membership includes regular newsletters covering Governmental Financial Reporting issues and a member-only email service for the exchange of ideas and information among the members.							
67328	BANKING FEES	176	877	-	3,000	3,000	0.0%
PROFESSIONAL SERVICE TOTAL		\$26,806	\$44,473	\$43,300	\$43,329	\$29,300	-32.3%
HARDWARE/SOFTWARE							

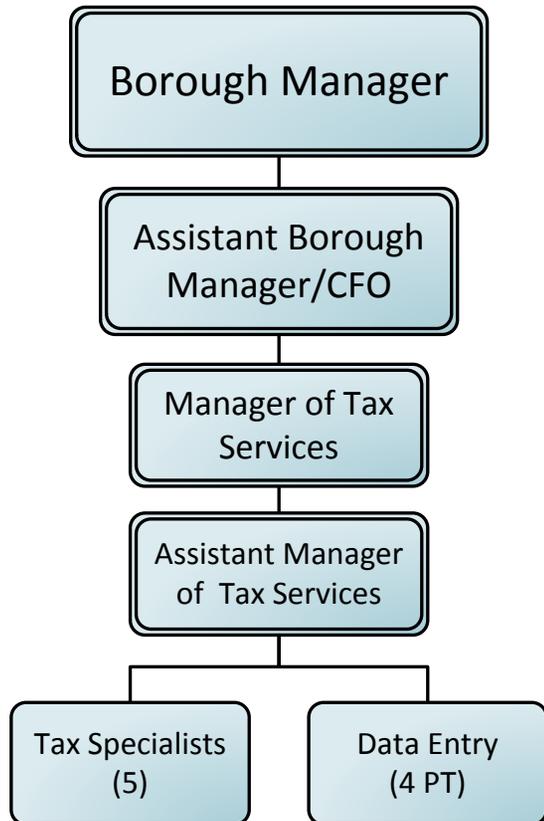
Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
69300	COMPUTER REPAIR/REPLACEMENT	637	484	1,000	1,000	1,000	0.0%
69310	COMPUTER MAINTENANCE/SUPPORT	5,125	3,449	1,000	1,000	6,000	500.0%
This line item covers the annual subscription to Cost Tree, the software used by the Borough to prepare the annual Cost Allocation Plan.							
HARDWARE/SOFTWARE TOTAL		\$5,763	\$3,933	\$2,000	\$2,000	\$7,000	250.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	1,439	1,711	1,600	1,600	1,600	0.0%
COMMUNICATIONS TOTAL		\$1,439	\$1,711	\$1,600	\$1,600	\$1,600	0.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	2,010	2,010	2,437	2,600	2,600	6.7%
80353	BOND / SURETY & FIDELITY	4,772	5,103	9,068	8,588	9,521	5.0%
INSURANCE/RISK MGMT TOTAL		\$6,782	\$7,113	\$11,505	\$11,188	\$12,121	5.4%
OPERATING TOTAL		\$53,096	\$69,159	\$72,055	\$71,767	\$63,671	-11.6%
CAPITAL							
CAPITAL CONSTRUCTION							
93740	CAP PURCHASE-COMP/PRDCTN EQUIP	1,150	-	-	-	-	0.0%
93760	CAP PURCH - FURNITR/APPLIANCES	17,100	2,536	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$18,250	\$2,536	-	-	-	0.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	3,887	4,000	-	-	-	0.0%
DEPRECIATION TOTAL		\$3,887	\$4,000	-	-	-	0.0%
CAPITAL TOTAL		\$22,137	\$6,536	-	-	-	0.0%
TOTAL EXPENDITURES		\$539,941	\$563,021	\$508,547	\$505,867	\$501,587	-1.4%
FINANCE TOTAL:		(\$416,141)	(\$434,221)	(\$505,047)	(\$502,342)	(\$497,982)	-1.4%

Tax Services

Tax Collection



Organizational Chart



Overview

The table below provides details about the taxes that will be collected for the Borough and other municipalities by the Division of Tax Services in 2016.

TAX COLLECTION	SCB	SCASD	EARLY IMPLEMENTERS	COUNTYWIDE
Real Estate	✓	✓		
Earned Income/Net Profits (Pre-ACT 32)	✓	✓	✓✓✓	
Earned Income/Net Profits (ACT 32)				✓
Local Services Tax (LST)				✓✓
✓✓ - School districts that levy LST include Bald Eagle, Bellefonte and State College ✓✓✓ - Townships of Benner, College, Halfmoon, Marion and Walker; Bellefonte Area School District Municipalities that levy the LST by school district include the following: Bald Eagle SD: Townships of Boggs, Snow Shoe Bellefonte SD: Townships of Benner, Spring, and Bellefonte Borough State College SD: Townships of Benner, College, Ferguson, Halfmoon, Harris, Patton and State College Borough				

Mission

Ensure fair and uniform collection of taxes while providing friendly, professional and responsive services to the taxpayers of the Borough, as well as others, in an efficient and cost-effective manner utilizing our tax collection services.

Goals

- Automate and streamline the tax collection process, minimizing costs while maximizing customer service
- Educate employers and taxpayers on usage of electronic filing options
- Continue the use of automated mail processing services to decrease costs measured in labor, materials, and postage

Strategic Objectives

Real Estate Taxes

Over the course of the year, the Division reviews Rental Housing Permit data to ensure that the Homestead Exclusions offered by the Borough and the State College Area School District are granted fairly and equitably administered.

Local Services Tax

The Division continues to serve as the single collector for Local Services Tax (LST) for worksites located within the Centre County Tax Collection District. It should be noted that LST is not levied in the member municipalities and school district situated in the Penns Valley School District do not levy the LST. The table provided details the taxes that will be collected for the Borough and other municipalities by the Division in 2016.

Training and Online Filing Education

Although Act 32 of 2008 related solely to the Earned Income and Net Profits Tax collection, in the Centre County Tax Collection District, the LST has benefited from the impact of this legislation. Employers appreciate having the ability to file all of their employer withholding taxes with one office. The Division has also had positive feedback from employers that the enhanced technology now available for the filing of the LST has made their task an easy one. The Division will continue to work with employers to determine what software and procedures would be mutually beneficial to employers, the municipalities, and school districts levying the tax.

Tax Software Updates

In September 2015, staff members attended the Statewide Software Users' Group meeting hosted by the Division's software developer. During that meeting, the users put before the vendor their expectations for software enhancements for the upcoming tax season. Because of that meeting, the Division is now expecting changes that will improve the online filing process. The vendor has agreed to hold their annual maintenance at the 2015 level and has agreed to develop the changes requested, as part of on-going maintenance, with no additional cost to the Division.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
33 TAX							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	153,443	92,754	106,000	94,700	100,600	-5.1%
Included in this line item are revenues associated with tax collection services provided to the State College Area School District for real estate taxes and for the commissions charged to Centre County member municipalities that have retained the Division of Tax Services to serve as the designated Local Services Tax Collector.							
CONTRACTED SERVICES TOTAL		\$153,443	\$92,754	\$106,000	\$94,700	\$100,600	-5.1%
TOTAL REVENUE		\$153,443	\$92,754	\$106,000	\$94,700	\$100,600	-5.1%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	91,230	56,891	57,850	57,850	62,326	7.7%
60115	SALARY & WAGES - PART TIME	25,866	26,446	26,920	26,920	27,911	3.7%
60180	OVERTIME PAY	-	372	500	500	500	0.0%
SALARIES AND WAGES TOTAL		\$117,096	\$83,708	\$85,270	\$85,270	\$90,737	6.4%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	7,380	4,774	5,143	5,143	5,506	7.1%
61193	MEDICARE - EMPLOYER PAID	1,726	1,116	1,203	1,203	1,288	7.1%
61196	HEALTH INSURANCE	21,047	12,036	15,076	15,076	11,094	-26.4%
61198	VISION/DENTAL INSURANCE	1,397	722	792	792	614	-22.5%
61199	LIFE & DISABILITY INSURANCE	937	11	193	193	193	0.0%
61200	PENSION	6,364	3,876	8,025	8,025	13,188	64.3%
61201	WORKERS COMPENSATION	187	180	160	160	144	-10.0%
61210	EMPLOYEE PARKING	150	63	72	72	144	100.0%
EMPLOYEE BENEFITS TOTAL		\$39,188	\$22,779	\$30,664	\$30,664	\$32,171	4.9%
EMPLOYEE SUPPLY/EXPN							
62130	CONTINUING EDUCATION/TUITION	-	-	500	300	600	20.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
<p>Act 164 of 2014 became effective January 1, 2015. The Act requires that real estate tax collectors pass an exam to demonstrate that they are qualified to perform the duties or meet a grandfather provision for collectors who have served in this capacity in previous years. In the Borough's case, the Tax Collector met the grandfathered provisions. In addition to this requirement, six credits must be earned annually allowing the collector to stay current with legislative matters related to real estate tax. The Tax Manager and Assistant Manager have met the 2015 continuing credit requirement and will pursue the 2016 courses as offered by the state.</p>							
EMPLOYEE SUPPLY/EXPN TOTAL		-	-	\$500	\$300	\$600	20.0%
PERSONNEL TOTAL		\$156,283	\$106,487	\$116,434	\$116,234	\$123,508	6.1%
OPERATING							
OFFICE SUPPLIES							
65210	SUPPLIES	3,967	2,508	3,000	3,000	3,000	0.0%
65212	FORMS	2,468	-	3,500	1,500	1,500	-57.1%
65213	COMPUTER/COPIER SUPPLIES	1,083	1,017	1,550	1,575	1,350	-12.9%
65215	POSTAGE	11,504	13,784	10,000	12,341	9,700	-3.0%
OFFICE SUPPLIES TOTAL		\$19,022	\$17,309	\$18,050	\$18,417	\$15,550	-13.9%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	-	195	100	-	50	-50.0%
71250	OFFICE FURNITURE/FURNISHINGS	-	-	500	-	500	0.0%
PROGRAM EXPENSES TOTAL		-	\$195	\$600	-	\$550	-8.3%
PROFESSIONAL SERVICE							
67311	ACCOUNTING & AUDITING	3,477	3,686	3,800	4,200	4,200	10.5%
This line item covers the expenditure for the annual audit prepared for the Local Services Tax Audit.							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	-	100	100	100	0.0%
This line item provides appropriations for membership in the Pennsylvania Institute of Certified Public Accountants. This membership allows staff members to attend certain continuing education classes at a reduced price.							
67325	CONTRACTED PUBLIC SERVICES	-	107,864	92,000	85,500	86,000	-6.5%



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
<p>This line item represents the amount State College Borough remits to the Centre Tax Agency for the collection of the Act 32 Earned Income Tax (EIT). The Borough remits this charge as an adjustment to their monthly EIT remittance. The collection contract does require an annual cost reconciliation for Centre Tax Agency. For the 2012, 2013 and 2014 calendar years, the Borough received a refund of commission charges that exceeded actual costs. The amounts are calculated by taking the commission projected due less the amount of the refund of collection costs.</p> <p>Due to full staffing and operations, the Division of Tax Services anticipates that the 2015 annual cost reconciliation will have costs closer to actual budgeted amount. Although a growth in revenue is expected, the commission has been calculated with a reduced prior year refund which negates the increase of commissions charged due to economic growth of collections.</p>							
67326	OTHER CONTRACTED SERVICES	107,216	-	-	-	-	0.0%
67328	BANKING FEES	-	268	-	-	-	0.0%
PROFESSIONAL SERVICE TOTAL		\$110,693	\$111,817	\$95,900	\$89,800	\$90,300	-5.8%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	6,343	6,306	-	-	1,000	0.0%
69310	COMPUTER MAINTENANCE/SUPPORT	1,580	261	7,500	7,500	7,500	0.0%
<p>This line item has been budgeted to cover the cost of the Division of Tax Services software vendor (RBA Professional Data Systems) to modify existing automated workflow that executes through the use of sophisticated macros developed in Microsoft Word and Access. The change relates to the migration from our existing Office suites to Office365. If it is determined that the macro development is not possible under the Office365 package, the Division of Tax Services will retain the existing license used for our current Office release of software.</p>							
69320	NEW COMPUTER EQUIPMENT	-	-	500	500	500	0.0%
HARDWARE/SOFTWARE TOTAL		\$7,923	\$6,567	\$8,000	\$8,000	\$9,000	12.5%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	195	236	250	200	200	-20.0%
COMMUNICATIONS TOTAL		\$195	\$236	\$250	\$200	\$200	-20.0%
INSURANCE/RISK MGMT							
80353	SURETY & FIDELITY	5,425	5,425	5,972	5,985	6,855	14.8%
INSURANCE/RISK MGMT TOTAL		\$5,425	\$5,425	\$5,972	\$5,985	\$6,855	14.8%
OPERATING TOTAL		\$143,258	\$141,550	\$128,772	\$122,402	\$122,455	-4.9%
CAPITAL							
CAPITAL CONSTRUCTION							
93760	CAP PURCH - FURNITR/APPLIANCES	818	-	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$818	-	-	-	-	0.0%
DEPRECIATION							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
94840	DEPRECIATION-COMPUTER EQUIP	6,093	6,093	-	-	-	0.0%
DEPRECIATION TOTAL		\$6,093	\$6,093	-	-	-	0.0%
CAPITAL TOTAL		\$6,911	\$6,093	-	-		0.0%
TOTAL EXPENDITURES		\$306,452	\$254,130	\$245,206	\$238,636	\$245,963	0.3%
TAX TOTAL:		(\$153,009)	(\$161,376)	(\$139,206)	(\$143,936)	(\$145,363)	4.4%

Centre Tax Agency

Mission

Ensure fair and uniform collection of taxes while providing friendly, professional, responsive services to the taxpayers and municipalities of Centre County in an efficient and cost-effective manner.

Goals

- Maintain county-wide Earned Income and Net Profits Tax collection services through the Centre Tax Agency on behalf of all municipalities and school districts located in the Centre County Tax Collection District
- Provide educational opportunities for employers and individuals on Act 32 of 2008 and introduce future software enhancements to the online filing modules
- Automate and streamline the tax collection process, minimizing costs while maximizing customer service
- Develop marketing strategies to broaden user base for eFiling and eReporting
- Play an active role in State-wide Software Users' Group

Strategic Objectives

County-wide Tax Collection

The Division strives to balance the needs of the Centre County Tax Collection District employers and individual taxpayers with the unique reporting requirements of out-of-state residents working in our county and businesses located outside of Pennsylvania performing voluntary withholding on behalf of their employees. The diverse nature of our Tax Collection District creates nuances that are not found in other Tax Collection Districts.

Tax Software Updates

Early in 2012, the Division rolled out its Act 32 tax collection software. Since that time, the Division has worked hand-in-hand with its vendor to introduce enhancements that streamline the tax collection process. The software will continue to be evaluated to determine if further changes will yield a reduced cost of collection. Staff attends annual user group conferences that allow each software user to bring forward suggestions on improved workflow and ways to streamline the tax collection process.

Online Filing Education

The Division continues to see growth in the percentage of employer usage (eReporting) and finds the data conversion provided by the Division has been an attractive draw for end users. The capability to sign into a permanent account allows end users the ability to prepare their returns in multiple sessions, as well as easily access the submitted document to reprint or to save the finalized return into an image PDF file. The Division is pleased to announce that they are currently working with a software developer that has a desire to electronically transfer individual taxpayer returns from its accounting package to the eFiling module. The Division's vendor who developed eFiling is currently reviewing the proposed filing format and is optimistic that an interface will be available for the 2015 tax return filing season. Open houses are scheduled for employers in the fall and for individuals shortly after the end of the calendar year, when W-2's are provided to employees. On-site training within Centre County is available by appointment and provides in-depth training to supplement the open houses.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
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B102 SCB CENTRE TAX AGENCY

33 TAX

REVENUE:

CONTRACTED SERVICES

46100	CONTRACT FOR SHARED SERVICES	909,907	880,155	1,082,642	950,364	1,005,000	-7.2%
<p>This line item represents the commissions that are earned by Centre Tax Agency for its county-wide Earned Income and Net Profits Tax collection services. The 2015 revenue estimate has been calculated using the commission rate of 2.4%. It should be noted that the tax collection contract requires an annual reconciliation of budgeted costs against actuals costs incurred. If the actual costs are lower than budgeted, the excess is refunded back to the members of the Tax Collection District. For 2015, it is premature to project whether there will be excess costs that need to be refunded back to the members of the Tax Collection District.</p>							
CONTRACTED SERVICES TOTAL		\$909,907	\$880,155	\$1,082,642	\$950,364	\$1,005,000	-7.2%
TOTAL REVENUE		\$909,907	\$880,155	\$1,082,642	\$950,364	\$1,005,000	-7.2%

EXPENDITURES:

PERSONNEL

SALARIES AND WAGES

60112	SALARY & WAGES - FULL TIME	273,103	343,249	330,464	334,964	357,766	8.3%
60115	SALARY & WAGES - PART TIME	45,111	45,103	48,255	48,255	40,644	-15.8%
60120	TEMPORARY STAFFING SERVICES	-	-	4,500	4,500	8,120	80.4%
60180	OVERTIME PAY	-	2,245	3,500	3,500	-	-100.0%
SALARIES AND WAGES TOTAL		\$318,214	\$390,597	\$386,719	\$391,219	\$406,530	5.1%

EMPLOYEE BENEFITS

61192	OASDI- EMPLOYER PAID	18,582	22,361	22,837	22,837	23,847	4.4%
61193	MEDICARE - EMPLOYER PAID	4,346	5,230	5,342	5,342	5,576	4.4%
61196	HEALTH INSURANCE	55,196	73,282	88,995	88,995	84,738	-4.8%
61198	VISION/DENTAL INSURANCE	3,489	4,072	4,524	4,524	4,143	-8.4%
61199	LIFE & DISABILITY INSURANCE	27	1,821	1,181	1,181	1,122	-5.0%
61200	PENSION	24,239	24,562	49,914	49,914	49,854	-0.1%
61201	WORKERS COMPENSATION	561	539	549	549	626	14.0%
61210	EMPLOYEE PARKING	850	777	888	888	1,296	45.9%
EMPLOYEE BENEFITS TOTAL		\$107,289	\$132,644	\$174,230	\$174,230	\$171,202	-1.7%



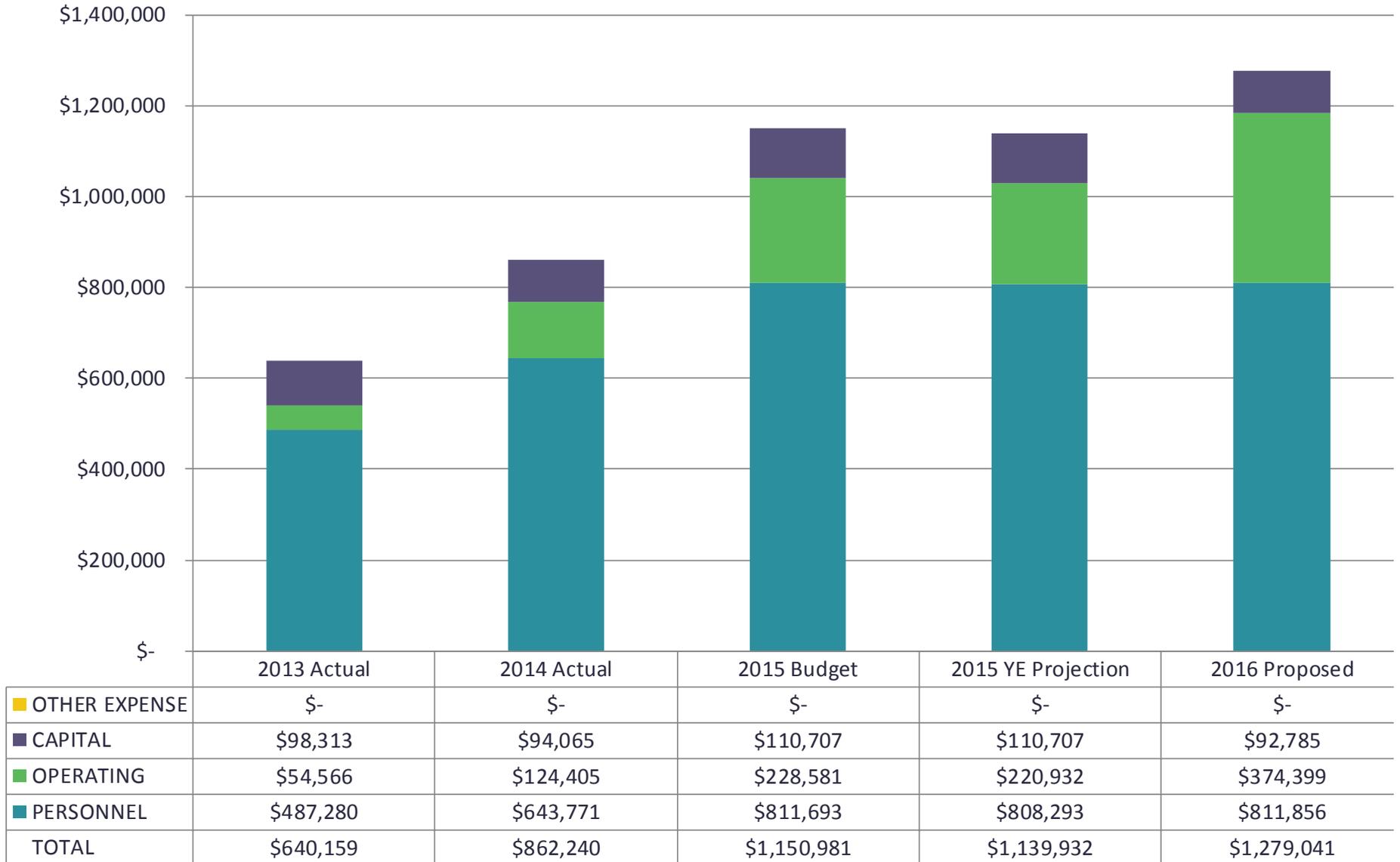
Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	417	7,300	1,500	2,000	-72.6%
Expenditures include the cost of seminars related to payroll, legislative changes and development of professional skills and attendance at the Pennsylvania Institute of Certified Public Accountants' (PICPA) local government seminar.							
62130	CONTINUING EDUCATION/TUITION	749	8,480	13,100	6,500	14,000	6.9%
This line item provides appropriations for employee higher education and professional certification and licensure. Anticipated 2016 activities include Act 32 Recertification for the Manager and Assistant Manager of Tax Services, tuition costs for staff members to continue their accounting studies and attendance at the Public Employer Labor Relations Advisory Services annual training conference.							
EMPLOYEE SUPPLY/EXPN TOTAL		\$749	\$8,897	\$20,400	\$8,000	\$16,000	-21.6%
PERSONNEL TOTAL		\$426,252	\$532,138	\$581,349	\$573,449	\$593,732	2.1%
OPERATING							
OFFICE SUPPLIES							
65210	SUPPLIES	5,860	4,423	9,000	9,000	9,000	0.0%
65212	FORMS	2,213	16,660	46,000	18,500	25,000	-45.7%
The Division of Tax Services has been successful in their joint venture with the State College Area School District (SCASD) for the printing of the tax return forms. The print jobs that are currently completed by the District's print shop include the individual taxpayer returns, annual reconciliation forms for employers and self-sealing mailers for electronic filers requesting a personal identification number for each filing season. The cost for this service is reflected in this line item.							
65213	COMPUTER/COPIER SUPPLIES	4,068	3,271	7,500	4,500	5,000	-33.3%
Over the course of the last two tax seasons, the Division of Tax Services has streamlined their workflow. The volume of work that is scanned into electronic images increased, reducing the number of documents being photocopied. This strategy is reflected in the reduction of the budgeted amount for this line item.							
65215	POSTAGE	20,011	48,092	85,000	70,000	70,000	-17.6%
The Division of Tax Services have based the 2016 estimate by reviewing trends observed in past mailings as well as future activities that are being completed for the first time. These trends are being impacted in a positive way by an increased use of emails and other electronic means to provide correspondence as well as forms and documentation. This line item will be monitored to ensure that funds are available to cover critical mailings.							
OFFICE SUPPLIES TOTAL		\$32,152	\$72,446	\$147,500	\$102,000	\$109,000	-26.1%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	153	265	1,000	500	1,000	0.0%
This line item expenditure is needed to hold open houses for individual taxpayers and employers. These open houses are required under the Tax Collection Agreement with the Centre County Tax Collection District.							
71250	OFFICE FURNITURE/FURNISHINGS	-	-	5,000	5,000	2,000	-60.0%
PROGRAM EXPENSES TOTAL		\$153	\$265	\$6,000	\$5,500	\$3,000	-50.0%
PROFESSIONAL SERVICE							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
67310	PROFESSIONAL SERVICES	300	-	5,000	5,000	5,000	0.0%
This line item has been included to cover the cost of professional services that may be needed to carry out the business of the Division of Tax Services. Monies are being requested to cover the costs of an outside consultant should there be a challenge to the Tax Division's rules and regulations. These services would be outside the scope of work performed for the Division of Tax Services by its independent auditors and legal counsel.							
67311	ACCOUNTING & AUDITING	14,900	15,500	15,500	16,100	16,100	3.9%
67314	LEGAL SERVICES	-	5,000	5,000	5,000	5,000	0.0%
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	315	1,000	500	1,000	0.0%
PROFESSIONAL SERVICE TOTAL		\$15,200	\$20,815	\$26,500	\$26,600	\$27,100	2.3%
VEHICLE REPAIR/MAINT							
68257	RENT OF EQUIPMENT/MACHINERY	-	-	5,000	2,000	5,000	0.0%
VEHICLE REPAIR/MAINT TOTAL		-	-	\$5,000	\$2,000	\$5,000	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	24,146	24,109	1,000	1,000	1,000	0.0%
The Centre Tax Agency interacts with the Pennsylvania Department of Revenue and other entities as a routine business practice. The Tax Office must be positioned to address software platform differences and file format changes that may develop over the course of the year.							
69310	COMPUTER MAINTENANCE/SUPPORT	-	-	30,500	25,000	25,000	-18.0%
This expenditure covers the routine software maintenance of the Tax Office's back office accounting software, eFiling and eReporting.							
69320	NEW COMPUTER EQUIPMENT	-	-	3,000	3,000	-	-100.0%
69330	SPECIALIZED/OFFICE EQUIP MAINT	-	-	1,000	1,000	1,000	0.0%
HARDWARE/SOFTWARE TOTAL		\$24,146	\$24,109	\$35,500	\$30,000	\$27,000	-23.9%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	891	759	1,000	1,000	1,200	20.0%
72330	ADVERTISING	1,212	165	5,000	800	1,500	-70.0%
An important component of the Tax Office's success relates to communicating with the public. Advertisements are used to educate the public, as well as to alert them of upcoming tax deadlines and open houses. Those costs are budgeted in this line item.							
COMMUNICATIONS TOTAL		\$2,103	\$924	\$6,000	\$1,800	\$2,700	-55.0%
INSURANCE/RISK MGMT							
80353	BOND / SURETY & FIDELITY	42,122	-	13,090	18,942	20,474	56.4%
INSURANCE/RISK MGMT TOTAL		\$42,122	-	\$13,090	\$18,942	\$20,474	56.4%
OPERATING TOTAL		\$115,875	\$118,559	\$239,590	\$186,842	\$194,274	-18.9%

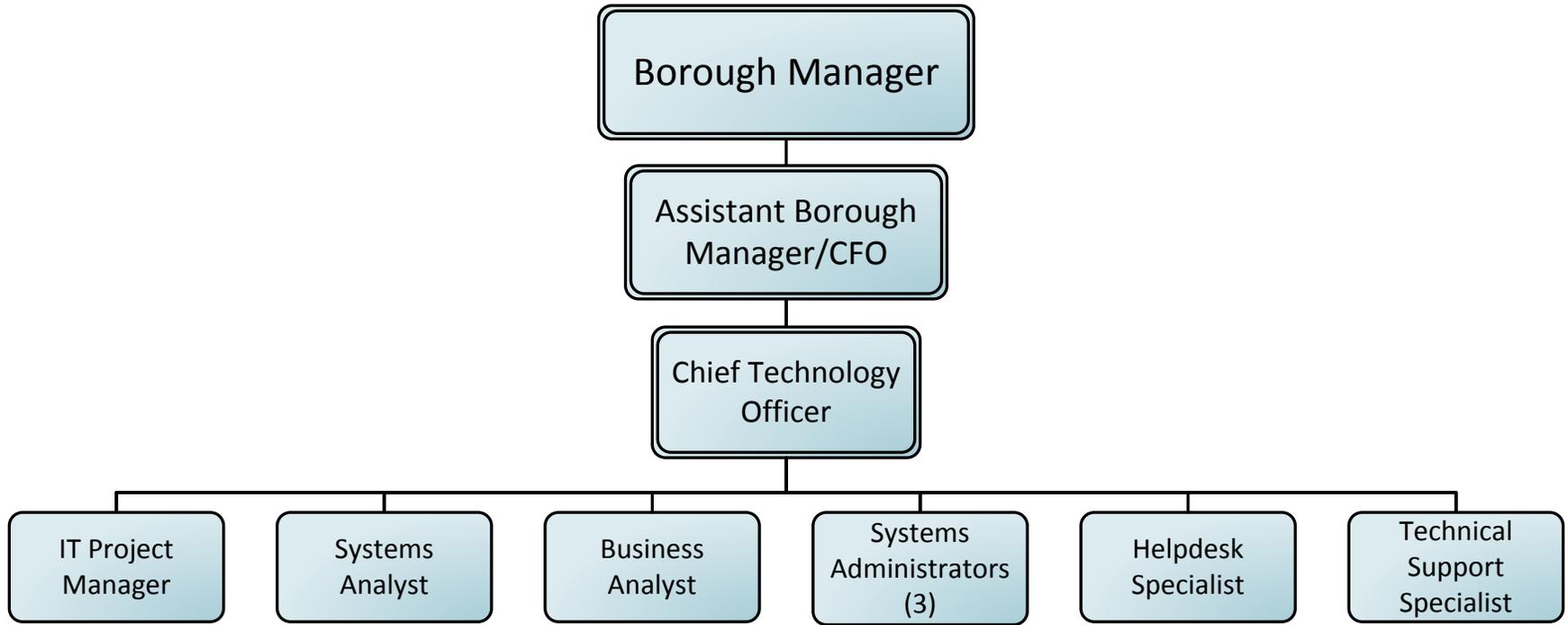
Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
CAPITAL							
CAPITAL CONSTRUCTION							
93760	CAP PURCH - FURNITR/APPLIANCES	6,551	-	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$6,551	-	-	-	-	0.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIP	52,304	52,304	52,304	52,304	52,304	0.0%
DEPRECIATION TOTAL		\$52,304	\$52,304	\$52,304	\$52,304	\$52,304	0.0%
CAPITAL TOTAL		\$58,855	\$52,304	\$52,304	\$52,304	\$52,304	0.0%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	261,706	209,399	209,399	209,399	209,399	0.0%
		This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan that is developed by Maximus, a professional services firm that specializes in cost allocation. Current amounts are based upon actual costs from the 2014 Cost Allocation Plan.					
OTHER EXPENDITURES TOTAL		\$261,706	\$209,399	\$209,399	\$209,399	\$209,399	0.0%
OTHER EXPENSE TOTAL		\$261,706	\$209,399	\$209,399	\$209,399	\$209,399	0.0%
TOTAL EXPENDITURES		\$862,688	\$912,400	\$1,082,642	\$1,021,994	\$1,049,709	-3.0%
TAX TOTAL:		\$47,219	(\$32,245)	-	(\$71,630)	(\$44,709)	0.0%
SCB CENTRE TAX AGENCY TOTAL		\$47,219	(\$32,245)	-	(\$71,630)	(\$44,709)	0.0%

Information Technology

Information Technology



Organizational Chart



Overview

In addition to operating the Borough's information systems and help desk, the Information Technology (IT) Division is a contracted managed services provider that currently serves the following regional partners: Centre Region Council of Governments (COG), Centre Area Transportation Agency (CATA) and the Townships of Ferguson, College and Patton.

The IT Division is keeping pace with the maturing cloud (hosted) services market. In doing so, the Division takes advantage of a compounding effect of reduced capital costs and assets. Whether by managing a private cloud or subscribing to hosted services, the Division serves as a "cloud broker," enabling the organization to support the seamless use of all resources and access regardless of location.

Mission

Provide secure, cost-effective services that promote effective governance through the use of technology.

Goals

- Implement security tools and measures in consideration of advanced persistent threats (APT)
- Increase and capitalize data center capacity
- Expand support for the growing role mobile devices
- Promote private and public partnerships for high-speed network and internet infrastructure
- Develop enterprise-wide roadmap for Geospatial Information Systems (GIS) and services

Strategic Objectives

Research and Implementation

Implement processes and tools that position the Borough to become a "Smart City." Gauge government and commercial IT trends and correlate implications to the Borough regarding expectations of our residents. Focus on access and security of mobile devices. Build on intrusion and data-loss prevention while maintaining and improving transparency.

Service Management

Engage cross-functional teams in an effort to provide improved application support, data administration and reporting across the enterprise. Build upon project management practices to better prioritize projects, manage schedules and resources, as well as capture true costs of IT projects. Continue to implement automated and self-service tools to reduce wait times for routine service requests.

Geospatial Information Systems (GIS) Services

Create a roadmap to integrate its function across the enterprise in order to support current and future requirements. Curate and improve current data and database administration according to industry standards and practices. Participate in user groups to build a community of resources. Build on the partnership with the County GIS for updates and backup strategies.

Employee Development

Develop and coordinate educational opportunities involving software, security and other IT-related skills and knowledge for Borough and regional employees. Implement collaboration tools that can also be used for in-house training seminars and continue building relationships with local resources, such as South Hills School of Business & Technology and PennTAP.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
37 INFORMATION TECHNOLOGY							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	243,761	234,548	220,000	220,000	235,000	6.8%
CONTRACTED SERVICES TOTAL		\$243,761	\$234,548	\$220,000	\$220,000	\$235,000	6.8%
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	-	42,200	42,200	123,270	192.1%
Transfer from Asset Replacement (B133) to fund Computer/Server replacements in 2016.							
MISC/CONTRIBUTIONS TOTAL		-	-	\$42,200	\$42,200	\$123,270	192.1%
TOTAL REVENUE		\$243,761	\$234,548	\$262,200	\$262,200	\$358,270	36.6%

EXPENDITURES:**PERSONNEL****SALARIES AND WAGES**

60112	SALARY & WAGES - FULL TIME	310,964	440,389	517,239	524,350	552,939	6.9%
60115	SALARY & WAGES - PART TIME	3,906	4,040	4,500	4,500	3,600	-20.0%
This account provides funding for part-time personnel for routine or temporary tasks. The IT Department has taken advantage of programs such as PennTAP to provide skilled staff at a subsidized hourly rate.							
60180	OVERTIME PAY	-	1,083	1,000	1,000	7,000	600.0%
In anticipation of changes to labor laws regarding non-exempt classifications, appropriations for this account provides overtime pay for on-call staffing, project work and unplanned after-hours work conducted by the Borough's Systems Administrators.							
SALARIES AND WAGES TOTAL		\$314,870	\$445,512	\$522,739	\$529,850	\$563,539	7.8%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	19,110	25,793	31,448	31,448	35,067	11.5%
61193	MEDICARE - EMPLOYER PAID	4,469	6,032	7,356	7,356	8,201	11.5%
61196	HEALTH INSURANCE	88,940	100,236	148,920	148,920	134,050	-10.0%
61198	VISION/DENTAL INSURANCE	3,950	4,473	6,201	6,201	6,201	0.0%
61199	LIFE & DISABILITY INSURANCE	994	1,812	1,726	1,726	1,691	-2.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
61200	PENSION	39,768	36,971	64,100	64,100	44,298	-30.9%
61201	WORKERS COMPENSATION	834	673	812	812	929	14.4%
61210	EMPLOYEE PARKING	1,840	2,107	2,880	2,880	2,880	0.0%
EMPLOYEE BENEFITS TOTAL		\$159,905	\$178,096	\$263,443	\$263,443	\$233,317	-11.4%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	12,725	12,500	10,000	10,000	-20.0%
This line item represents the IT Division's ownership of a variety of enterprise systems and processes. Software and hardware platform changes requires staff training in order to support the Borough without additional personnel. It is also important for staff to participate in user group events for security, criminal justice, MUNIS and other major Borough systems.							
62130	CONTINUING EDUCATION/TUITION	12,505	7,438	10,000	5,000	5,000	-50.0%
This line item provides appropriations for employee higher education and professional certification and licensure. Anticipated activities in 2016 include Cisco and Microsoft certifications for System Administrators as well as Project Management certification for the IT Project Manager.							
EMPLOYEE SUPPLY/EXPN TOTAL		\$12,505	\$20,163	\$22,500	\$15,000	\$15,000	-33.3%
PERSONNEL TOTAL		\$487,280	\$643,771	\$808,682	\$808,293	\$811,856	0.4%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	345	336	2,500	750	750	-70.0%
FUEL & LUBRICANTS TOTAL		\$345	\$336	\$2,500	\$750	\$750	-70.0%
OFFICE SUPPLIES							
65210	SUPPLIES	2,129	515	1,000	500	500	-50.0%
OFFICE SUPPLIES TOTAL		\$2,129	\$515	\$1,000	\$500	\$500	-50.0%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	-	-	-	-	100	0.0%
66238	GROUP ACTIVITIES/PROGRAM SUPP	1,102	1,276	2,500	2,500	2,500	0.0%
71250	OFFICE FURNITURE/FURNISHINGS	-	-	650	500	2,000	207.7%
PROGRAM EXPENSES TOTAL		\$1,102	\$1,276	\$3,150	\$3,000	\$4,600	46.0%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	-	15,000	2,500	2,500	2,500	0.0%
This allocation will provide monies to hire contractors to assist with support or implementation of projects which require specialized IT skills not included within the IT's core competencies.							

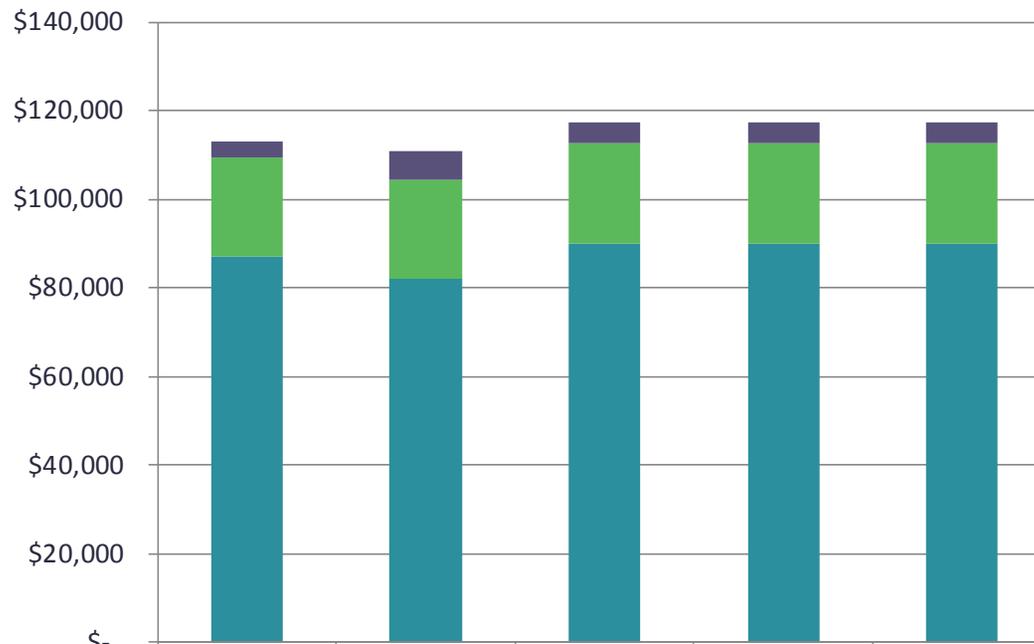
Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	2,867	2,697	4,200	3,000	3,000	-28.6%
The IT Division will use funds in this budget line to pay for subscriptions to technical forums and knowledge bases. In addition, funds will pay for participation in user group and organization memberships such as National Association of State Chief Information Officers (NASCIO), the Public Technology Institute (PTI) and the Microsoft Project User Group (MPUG).							
PROFESSIONAL SERVICE TOTAL		\$2,867	\$17,697	\$6,700	\$5,500	\$5,500	-17.9%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	204	842	1,500	1,000	1,000	-33.3%
VEHICLE REPAIR/MAINT TOTAL		\$204	\$842	\$1,500	\$1,000	\$1,000	-33.3%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	21,257	8,808	49,948	49,948	77,260	54.7%
Funds allocated to this account will provide replacements for equipment including workstations and peripherals for all departments.							
69310	COMPUTER MAINTENANCE/SUPPORT	(5,180)	53,131	121,558	115,298	237,103	95.1%
Expenditures in this account cover support and maintenance costs associated with enterprise software and hardware including network equipment, virtual servers and endpoint protection.							
69320	NEW COMPUTER EQUIPMENT	-	-	1,800	1,500	3,500	94.4%
HARDWARE/SOFTWARE TOTAL		\$16,077	\$61,939	\$173,306	\$166,746	\$317,863	83.4%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	-	1,500	500	500	-66.7%
SMALL TOOLS/EQUIP TOTAL		-	-	\$1,500	\$500	\$500	-66.7%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	3,388	4,547	4,000	5,000	5,750	43.8%
This fund accounts for cellular data usage and staff's data plan reimbursements.							
72325	INTERNET FEES/WEBPAGE	26,912	35,712	35,500	35,500	35,500	0.0%
This account includes the Borough's share of our Wide Area Network (WAN) and internet fees.							
COMMUNICATIONS TOTAL		\$30,300	\$40,258	\$39,500	\$40,500	\$41,250	4.4%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	1,542	1,542	2,436	2,436	2,436	0.0%
INSURANCE/RISK MGMT TOTAL		\$1,542	\$1,542	\$2,436	\$2,436	\$2,436	0.0%
OPERATING TOTAL		\$54,566	\$124,405	\$231,592	\$220,932	\$374,399	61.7%
CAPITAL							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
CAPITAL CONSTRUCTION							
93740	CAP PURCHASE-COMP/PRDCTN EQUIP	2,190	-	24,500	24,500	11,500	-53.1%
Funds in this account replace networking hardware that has reached end-of-life (EOL) and will also be used to increase the Borough's Parking Enforcement's storage capacity.							
93760	CAP PURCH - FURNITR/APPLIANCES	3,539	1,288	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$5,729	\$1,288	\$24,500	\$24,500	\$11,500	-53.1%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	92,584	92,777	82,973	82,973	78,335	-5.6%
Depreciation for enterprise equipment is charged to this line item.							
94850	DEPRECIATION-VEHICLES	-	-	3,234	3,234	2,950	-8.8%
DEPRECIATION TOTAL		\$92,584	\$92,777	\$86,207	\$86,207	\$81,285	-5.7%
CAPITAL TOTAL		\$98,313	\$94,065	\$110,707	\$110,707	\$92,785	-16.2%
TOTAL EXPENDITURES		\$640,159	\$862,240	\$1,150,981	\$1,139,932	\$1,279,040	11.1%
INFORMATION TECHNOLOGY TOTAL:		(\$396,398)	(\$627,692)	(\$888,781)	(\$877,732)	(\$920,770)	3.6%

Miscellaneous, Debt Service, Pension & Insurance Reserve

Miscellaneous

Miscellaneous



	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Proposed
■ MISCELLANEOUS	\$3,560	\$6,431	\$5,000	\$5,000	\$5,000
■ CIVIC CELEBRATIONS	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500
■ COMMUNITY GRANTS/GIFTS	\$87,000	\$82,000	\$90,000	\$90,000	\$90,000
TOTAL	\$113,060	\$110,931	\$117,500	\$117,500	\$117,500

Overview

This budget covers appropriations related to civic celebrations such as First Night and Central PA 4th Fest, as well as community grants and gifts to support local programs like the Downtown State College Improvement District and town-gown partnerships.

Mission

Provide funding for programs and services that are directly related to the Borough's mission of enhancing the quality of life in State College by fostering a safe, vibrant, diverse and sustainable community.

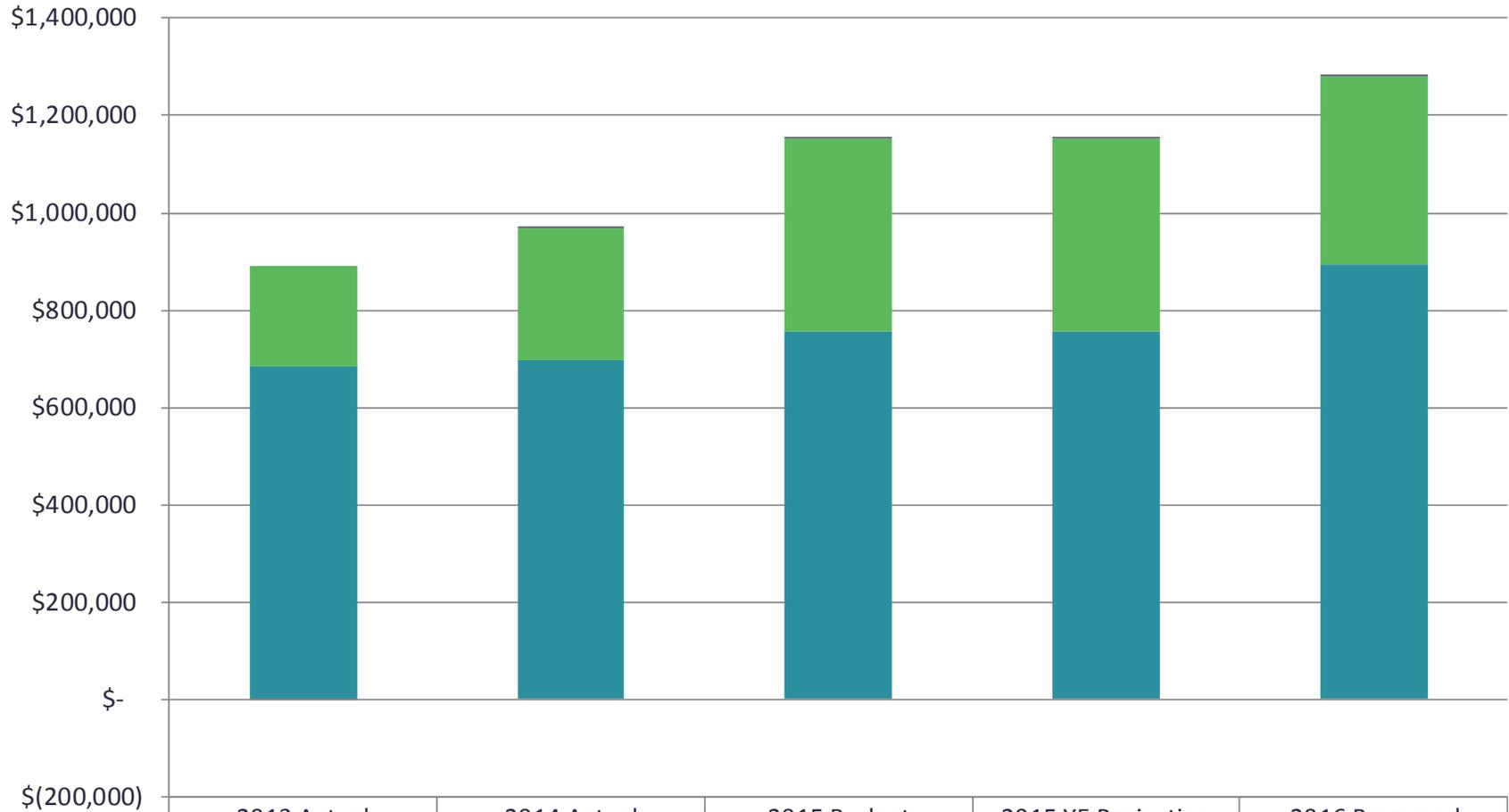
Goals

This budget is intended to cover expenditures of a miscellaneous, but recurring nature and "pass-through" expenditures for community grant programs.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
99 UNDEFINED							
EXPENDITURES:							
OPERATING							
CONTRIBUTIONS/GRANTS							
81510	COMMUNITY GRANTS/GIFTS	82,000	90,000	90,000	100,000	90,000	0.0%
Funding is included to support the programs and initiatives of The Partnership: Campus and Community United Against Dangerous Drinking, a town and gown collaboration whose mission is to reduce the high-risk behavior that can accompany dangerous drinking. Additionally, an appropriation covers the Borough's annual contribution to the Downtown State College Improvement District (DSCID), which supports District programs such as marketing, beautification and security.							
81540	CIVIC CELEBRATIONS	22,500	22,500	22,500	22,500	22,500	0.0%
An annual contribution is provided for the Central PA 4th Fest community celebration of America's independence, which features a day of family-oriented and alcohol-free events followed by a musically-choreographed fireworks display. An annual contribution is provided to support First Night State College, the community's family-oriented and alcohol-free celebration of the New Year.							
81590	MISCELLANEOUS	6,431	4,910	5,000	18,000	5,000	0.0%
CONTRIBUTIONS/GRANTS TOTAL		\$110,931	\$117,410	\$117,500	\$140,500	\$117,500	0.0%
OPERATING TOTAL		\$110,931	\$117,410	\$117,500	\$140,500	\$117,500	0.0%
TOTAL EXPENDITURES		\$110,931	\$117,410	\$117,500	\$140,500	\$117,500	0.0%
UNDEFINED TOTAL:		(\$110,931)	(\$117,410)	(\$117,500)	(\$140,500)	(\$117,500)	0.0%

Debt Service

Debt Service

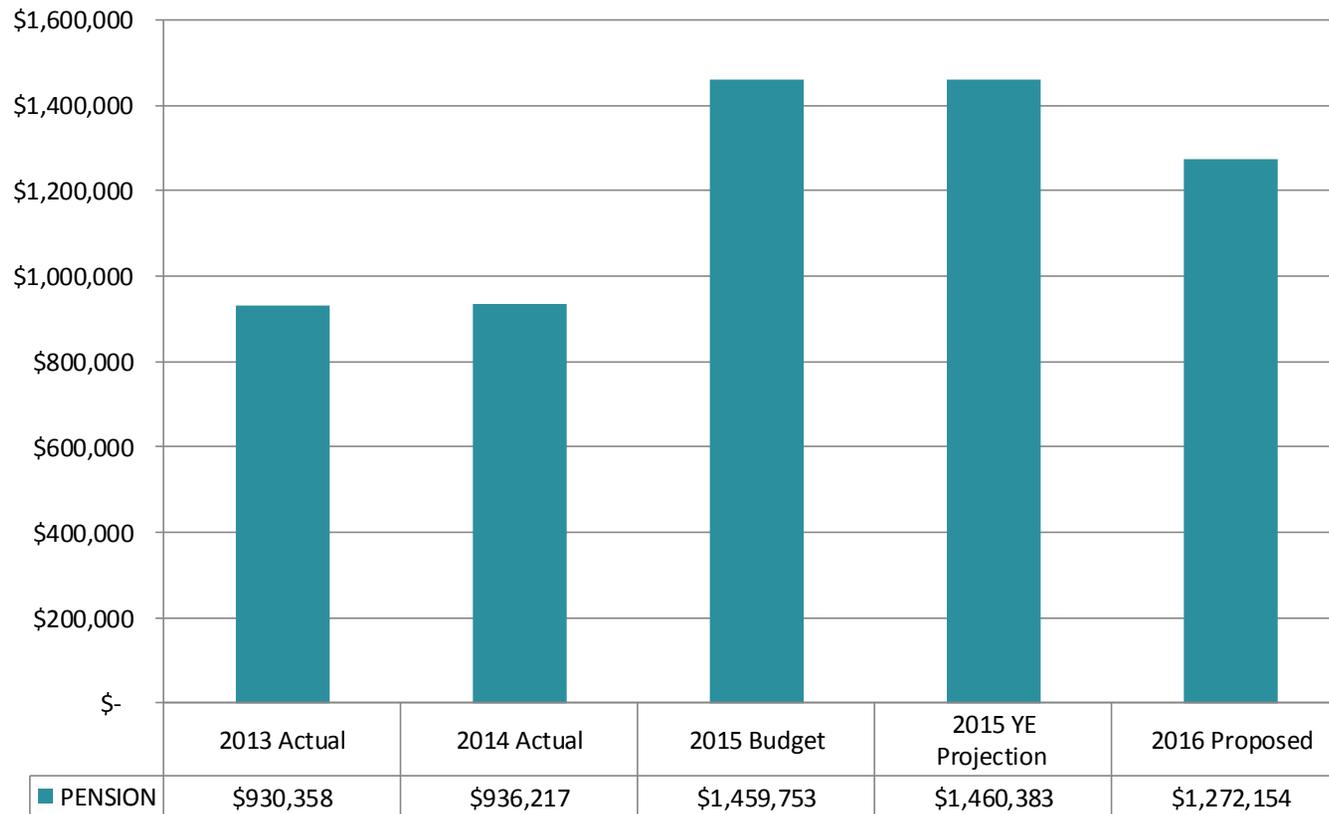


	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Proposed
ADMINISTRATIVE FEES	\$(1,097)	\$500	\$500	\$500	\$500
INTEREST	\$206,703	\$270,841	\$394,317	\$394,317	\$388,052
PRINCIPAL	\$683,551	\$697,446	\$757,727	\$757,727	\$892,625
TOTAL	\$889,156	\$968,787	\$1,152,544	\$1,152,544	\$1,281,177

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
99 UNDEFINED							
EXPENDITURES:							
DEBT							
DEBT							
95900	DEBT SERVICE - PRINCIPAL	683,551	8,569,980	757,727	757,727	892,625	17.8%
95901	DEBT SERVICE - INTEREST	206,703	302,946	394,317	394,317	388,052	-1.6%
95902	DEBT SERVICE- ADMIN FEES	(1,097)	56,207	500	500	500	0.0%
DEBT TOTAL		\$889,156	\$8,929,133	\$1,152,544	\$1,152,544	\$1,281,177	11.2%
DEBT TOTAL		\$889,156	\$8,929,133	\$1,152,544	\$1,152,544	\$1,281,177	11.2%
OTHER EXPENSE							
OTHER EXPENDITURES							
96492	INTERFUND TRANSFERS	-	-	155,000	155,000	155,000	0.0%
This transfer appropriation represents the Borough's support for the Redevelopment Authority (RDA).							
96990	GENERAL MUNICIPAL STATE AID	994,396	1,003,024	1,003,024	877,657	877,657	-12.5%
OTHER EXPENDITURES TOTAL		\$994,396	\$1,003,024	\$1,158,024	\$1,032,657	\$1,032,657	-10.8%
OTHER EXPENSE TOTAL		\$994,396	\$1,003,024	\$1,158,024	\$1,032,657	\$1,032,657	-10.8%
TOTAL EXPENDITURES		\$1,883,552	\$9,932,157	\$2,310,568	\$2,185,201	\$2,313,834	0.1%
UNDEFINED TOTAL:		(\$1,883,552)	(\$9,932,157)	(\$2,310,568)	(\$2,185,201)	(\$2,313,834)	0.1%

Pension

Pension



Overview

The Borough maintains two pension plans classified as Defined Benefit Plans and are funded in accordance with applicable laws, rules and regulations and as recommended by the Actuary. The Police Pension Plan has 54 active members, six members in the DROP, and 45 retired members with a market value of \$30,024,098 (as of June 30, 2015). The General Government Employees Pension Plan has 132 active members and 74 retired members with a market value of \$26,858,310 (as of June 30, 2015).

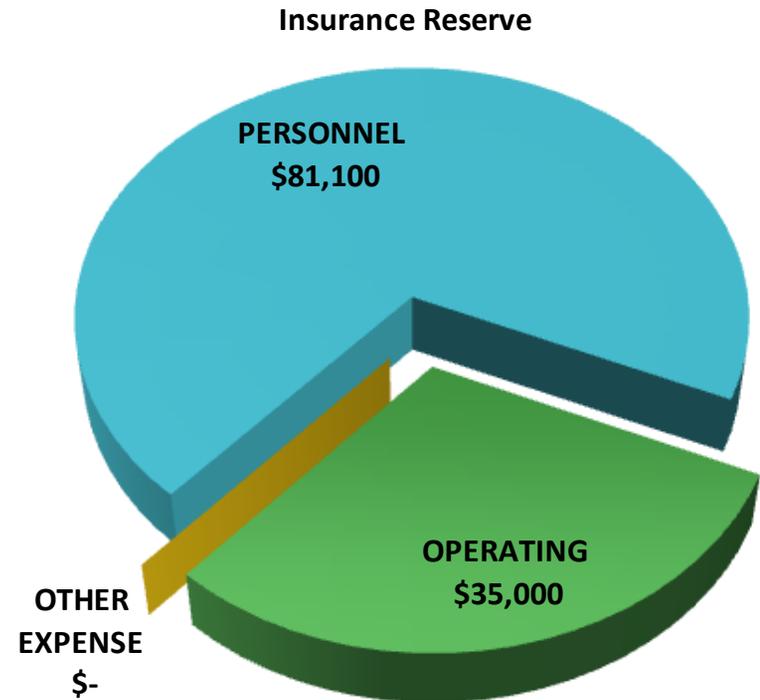
On January 1, 2012, the Borough initiated a Defined Contribution Plan for all employees hired after that date. The Defined Contribution Plan requires employees to contribute at least 4.5% with a Borough contribution of 4.5%. The 2016 budgeted pension cost includes \$83,972 for Borough contributions.

Insurance Reserve

Overview

In the early 1980's, the Borough established a Risk Reserve Fund within the General Fund to develop a reserve that would potentially self-insure certain lines, provide a vehicle to control insurance costs by covering a portion of risk and provide a smoothing mechanism. This fund consists of a Risk Management Element and an Unemployment Compensation Element since the Borough is self-insured for unemployment claims. The Borough also uses this fund to cover the deductibles for policy lines, which carry deductibles and health insurance costs for retirees.

In 2014, the Borough moved the reserve to a separate fund (B103) and changed the title of the fund to Insurance Reserve Fund. The amount transferred in 2014 was \$1,550,000.





Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B103 INSURANCE RESERVE							
30 ADMINISTRATION							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	-	4,997	10,000	10,000	10,000	0.0%
INTEREST AND RENTS TOTAL		-	\$4,997	\$10,000	\$10,000	\$10,000	0.0%
MISC/CONTRIBUTIONS							
49180	REFUND PRIOR YEAR EXPENSES	-	261,686	30,000	454,640	237,921	693.1%
MISC/CONTRIBUTIONS TOTAL		-	\$261,686	\$30,000	\$454,640	\$237,921	693.1%
TOTAL REVENUE		-	\$266,683	\$40,000	\$464,640	\$247,921	519.8%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE BENEFITS							
61195	UNEMPLOYMENT BENEFITS	-	10,002	50,000	15,000	15,000	-70.0%
61196	HEALTH INSURANCE	-	19,572	-	15,004	9,100	0.0%
This account funds the Transitional and Patient-Centered Outcomes Research (PCOR) fees which are part of the Affordable Care Act (ACA). The Transitional fee was established to partially reimburse commercial insurers writing policies for individuals with high health care costs. Because the Borough's plan is self-funded the fee is paid by the employer at a reducing amount over a three year period. The PCOR fee is a tax paid annually to support clinical effectiveness research and is funded by some health insurance issuers and employers who sponsor certain self-insured health plans.							
61197	RETIREE HEALTH INSURANCE	-	21,496	29,400	36,000	37,000	25.9%
EMPLOYEE BENEFITS TOTAL		-	\$51,071	\$79,400	\$66,004	\$61,100	-23.0%
EMPLOYEE SUPPLY/EXPN							
62155	EMPLOYEE WELLNESS	-	-	17,500	15,000	20,000	14.3%
This line item appropriation was moved to the Insurance Reserve Fund and includes funding for the Employee Assistance Program (EAP), no lost time incentives, flu shots, employee health screenings and activities associated with the Borough's Safety and Wellness Committees.							
EMPLOYEE SUPPLY/EXPN TOTAL		-	-	\$17,500	\$15,000	\$20,000	14.3%
PERSONNEL TOTAL		-	\$51,071	\$96,900	\$81,004	\$81,100	-16.3%
OPERATING							
INSURANCE/RISK MGMT							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
80355	INSURANCE CLAIMS/DEDUCTIBLE	-	46,752	38,000	38,000	35,000	-7.9%
INSURANCE/RISK MGMT TOTAL		-	\$46,752	\$38,000	\$38,000	\$35,000	-7.9%
OPERATING TOTAL		-	\$46,752	\$38,000	\$38,000	\$35,000	-7.9%
OTHER EXPENSE							
OTHER EXPENDITURES							
96492	INTERFUND TRANSFERS	-	-	225,000	225,000	-	-100.0%
OTHER EXPENDITURES TOTAL		-	-	\$225,000	\$225,000	-	-100.0%
OTHER EXPENSE TOTAL		-	-	\$225,000	\$225,000		-100.0%
TOTAL EXPENDITURES		-	\$97,822	\$359,900	\$344,004	\$116,100	-67.7%
ADMINISTRATION TOTAL:		-	\$168,861	(\$319,900)	\$120,636	\$131,821	-141.2%

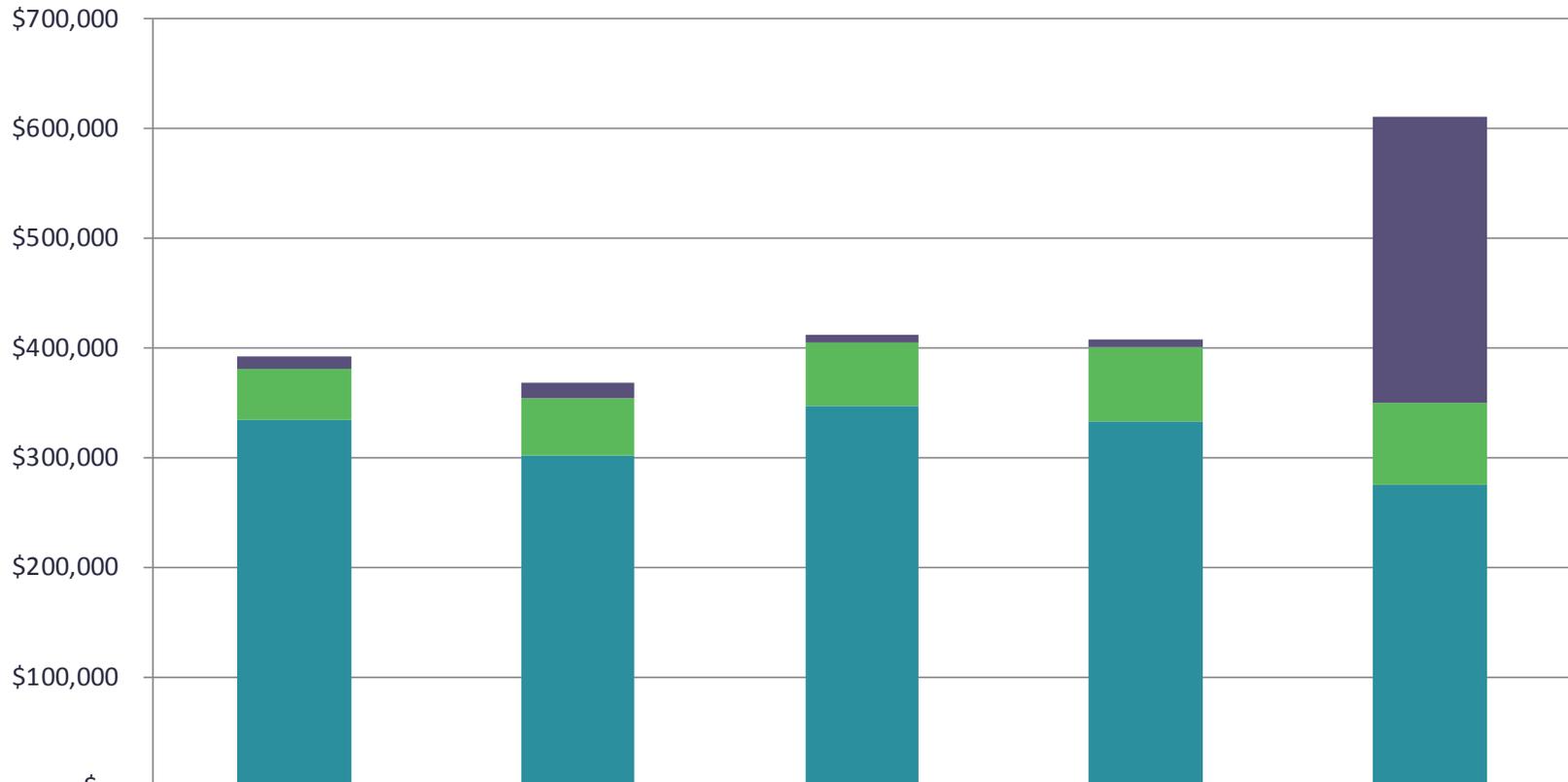


Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
99 UNDEFINED							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	-	1,597	-	-	-	0.0%
INTEREST AND RENTS TOTAL		-	\$1,597	-	-	-	0.0%
TOTAL REVENUE		-	\$1,597	-	-	-	0.0%
UNDEFINED TOTAL:		-	\$1,597	-	-	-	0.0%
INSURANCE RESERVE TOTAL		-	\$170,458	(\$319,900)	\$120,636	\$131,821	-141.2%

Parking Department

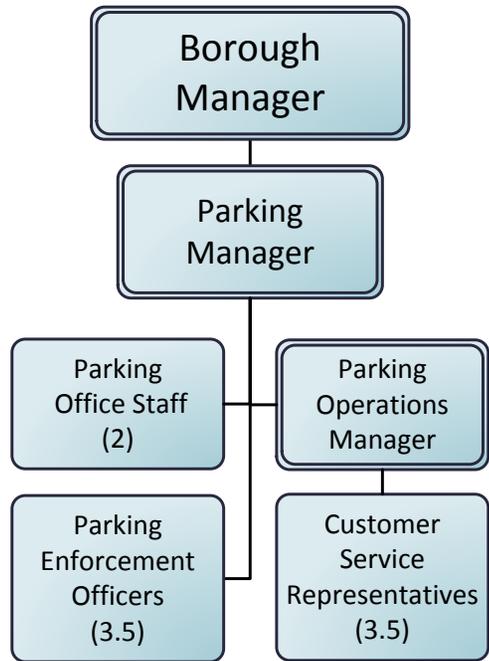
Parking Enforcement

Parking Enforcement



	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Proposed
OTHER EXPENSE	\$-	\$-	\$-	\$-	\$-
CAPITAL	\$11,645	\$13,495	\$6,940	\$6,940	\$260,940
OPERATING	\$46,759	\$52,709	\$58,209	\$67,809	\$73,894
PERSONNEL	\$333,822	\$301,406	\$347,223	\$332,406	\$275,462
TOTAL	\$392,226	\$367,610	\$412,372	\$407,154	\$610,296

Organizational Chart



Overview

The objective of the Borough Parking Enforcement program is to ensure that there is an ample number of parking options for visitors to the downtown and parking availability year-round for residents throughout the Borough. Parking Enforcement Officers are responsible for patrolling and enforcing all parking regulations. New technologies are making it easier for Parking Enforcement Officers to target scofflaws and to provide parking options for law-abiding citizens that balance costs, walking distances and length of stay depending upon visitors parking priorities.

Mission

Provide parking services to support the business community and neighborhoods of State College and enforce parking laws and ordinances fairly and consistently.

Goals

- Provide professional, courteous service to the public
- Exercise diligence in the fair and consistent collection of fines
- Preserve the most convenient and proximate parking spaces for short-term patrons, while encouraging long-term parkers to utilize the parking structures
- Increase the number of payment options available to customers at parking meters
- Provide real-time information about available parking downtown

Strategic Objectives

Transportation Demand Based Strategy

Continue to develop and implement a transportation demand-based strategy for managing both on and off-street parking.

Education on the Use of New Technology

Continue the educational program designed to help users of the parking system learn how to use new technology.

Maintain Proper Records of Enforcement Activity

Use existing resources to maintain proper records. Use data to target enforcement for maximum effectiveness while researching ways to enhance the customer experience.

Maintain Safe and Inviting Parking Facilities

Continue to work with Police and Public Works Departments to maintain a high level of service in parking facilities for the general public. The relationship between our departments results in facilities that meet and exceed the expectations of the community.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
56 PARKING ENFORCEMENT							
REVENUE:							
LICENSES AND PERMITS							
41200	COMMUTER PARKING PERMIT	47,115	49,840	55,000	55,000	55,000	0.0%
41500	RESIDENTIAL PARKING PERMIT	1,666	1,030	2,000	2,000	1,500	-25.0%
41425	LOADING ZONE PERMITS	1,437	900	-	500	500	0.0%
41200	COMMUTER PARKING PERMIT	(79)	(100)	-	-	-	0.0%
LICENSES AND PERMITS TOTAL		\$50,139	\$51,670	\$57,000	\$57,500	\$57,000	0.0%
FINES AND VIOLATIONS							
42120	ORDINANCE VIOLATIONS	297,614	344,907	375,000	325,000	325,000	-13.3%
42140	PARKING METER VIOLATION FINES	201,200	213,026	250,000	225,000	321,000	28.4%
FINES AND VIOLATIONS TOTAL		\$498,814	\$557,933	\$625,000	\$550,000	\$646,000	3.4%
TOTAL REVENUE		\$548,953	\$609,602	\$682,000	\$607,500	\$703,000	3.1%

EXPENDITURES:

PERSONNEL

SALARIES AND WAGES

60112	SALARY & WAGES - FULL TIME	210,887	166,443	176,322	178,322	159,954	-9.3%
60115	SALARY & WAGES - PART TIME	-	295	-	13,000	13,479	0.0%
60180	OVERTIME PAY	-	38,640	39,000	10,000	8,000	-79.5%
SALARIES AND WAGES TOTAL		\$210,887	\$205,378	\$215,322	\$201,322	\$181,433	-15.7%

EMPLOYEE BENEFITS

61192	OASDI- EMPLOYER PAID	12,674	12,016	10,642	10,642	10,909	2.5%
61193	MEDICARE - EMPLOYER PAID	2,964	2,810	2,488	2,488	2,551	2.5%
61196	HEALTH INSURANCE	75,288	53,758	69,893	69,893	47,794	-31.6%
61198	VISION/DENTAL INSURANCE	2,765	2,625	3,610	3,610	1,770	-51.0%
61199	LIFE & DISABILITY INSURANCE	1,363	972	542	542	309	-43.0%
61200	PENSION	18,749	14,712	28,821	28,821	24,605	-14.6%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
61201	WORKERS COMPENSATION	5,370	5,783	6,905	6,905	591	-91.4%
61210	EMPLOYEE PARKING	1,440	260	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		\$120,614	\$92,935	\$122,901	\$122,901	\$88,529	-28.0%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	1,404	2,500	2,500	2,500	0.0%
62130	CONTINUING EDUCATION/TUITION	1,681	-	2,500	2,500	-	-100.0%
This line item provides appropriations for employee higher education and professional certification and licensure.							
62160	CLOTHING/UNIFORMS & MAINT	639	1,688	4,000	3,183	3,000	-25.0%
EMPLOYEE SUPPLY/EXPN TOTAL		\$2,320	\$3,093	\$9,000	\$8,183	\$5,500	-38.9%
PERSONNEL TOTAL		\$333,822	\$301,406	\$347,223	\$332,406	\$275,462	-20.7%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	5,380	6,532	7,000	7,000	7,000	0.0%
FUEL & LUBRICANTS TOTAL		\$5,380	\$6,532	\$7,000	\$7,000	\$7,000	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	706	1,256	1,500	1,500	1,500	0.0%
65212	FORMS	6,853	3,770	7,000	7,000	7,000	0.0%
65213	COMPUTER/COPIER SUPPLIES	2,147	1,650	1,400	1,400	1,400	0.0%
65215	POSTAGE	3,247	4,639	4,000	4,000	4,000	0.0%
OFFICE SUPPLIES TOTAL		\$12,953	\$11,316	\$13,900	\$13,900	\$13,900	0.0%
PROGRAM EXPENSES							
66238	GROUP ACTIVITIES/PROGRAM SUPP	2,764	2,778	2,560	2,560	3,000	17.2%
PROGRAM EXPENSES TOTAL		\$2,764	\$2,778	\$2,560	\$2,560	\$3,000	17.2%
PROFESSIONAL SERVICE							
67328	BANKING FEES	-	-	-	7,000	7,000	0.0%
67329	PUBLIC WORKS SERVICES	5,496	9,932	8,400	11,000	11,944	42.2%
PROFESSIONAL SERVICE TOTAL		\$5,496	\$9,932	\$8,400	\$18,000	\$18,944	125.5%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	8,270	3,370	5,000	5,000	5,000	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
VEHICLE REPAIR/MAINT TOTAL		\$8,270	\$3,370	\$5,000	\$5,000	\$5,000	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	3,163	5,800	500	500	-	-100.0%
69310	COMPUTER MAINTENANCE/SUPPORT	-	184	7,150	7,150	9,550	33.6%
This line item appropriation funds 32.5% of the three year maintenance agreement with ComSonics for the License Plate Recognition system. The remaining portion of the maintenance agreement is funded in the same line item (69310) in the Parking Fund (B106).							
69320	NEW COMPUTER EQUIPMENT	-	-	-	-	2,400	0.0%
HARDWARE/SOFTWARE TOTAL		\$3,163	\$5,984	\$7,650	\$7,650	\$11,950	56.2%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	2,360	2,600	2,600	2,600	0.0%
71300	REPAIRS & MAINT - EQUIPMENT	3,157	3,754	4,050	4,050	4,000	-1.2%
SMALL TOOLS/EQUIP TOTAL		\$3,157	\$6,115	\$6,650	\$6,650	\$6,600	-0.8%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	3,986	4,541	4,500	4,500	4,000	-11.1%
72327	RADIO EQUIPMENT MAINTENANCE	-	550	500	500	500	0.0%
COMMUNICATIONS TOTAL		\$3,986	\$5,091	\$5,000	\$5,000	\$4,500	-10.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	1,591	1,591	2,049	2,049	3,000	46.4%
INSURANCE/RISK MGMT TOTAL		\$1,591	\$1,591	\$2,049	\$2,049	\$3,000	46.4%
OPERATING TOTAL		\$46,759	\$52,709	\$58,209	\$67,809	\$73,894	26.9%
CAPITAL							
CAPITAL CONSTRUCTION							
93775	CAP PURCHASES - MAJOR EQUIP	-	-	-	-	254,000	0.0%
This represents on third of the cost of the new on-street parking meters. The Borough will use Reserve funds to pay for the meters and the Reserve will be refunded over three years (2016-2018).							
CAPITAL CONSTRUCTION TOTAL		-	-	-	-	\$254,000	0.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	8,146	8,145	-	-	-	0.0%
94850	DEPRECIATION-VEHICLES	3,499	3,963	5,000	5,000	5,000	0.0%



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
94860	DEPRECIATION-MACH/EQUIPMENT	-	1,388	1,940	1,940	1,940	0.0%
DEPRECIATION TOTAL		\$11,645	\$13,495	\$6,940	\$6,940	\$6,940	0.0%
CAPITAL TOTAL		\$11,645	\$13,495	\$6,940	\$6,940	\$260,940	3659.9%
TOTAL EXPENDITURES		\$392,226	\$367,610	\$412,372	\$407,154	\$610,296	48.0%
PARKING ENFORCEMENT TOTAL:		\$156,727	\$241,993	\$269,629	\$200,346	\$92,704	-65.6%

Parking Fund

Overview

State College Borough maintains an enterprise fund for revenues and expenses of the off-street parking system. The Parking Fund budget includes the costs of operating three parking garages, one metered parking deck, two metered surface parking lots and three rental surface lots.

Mission

Provide a high level of convenient off-street parking at a reasonable rate to shoppers, merchants, employees and others who visit the Central Business District.

Goals

- Increase revenues and control expenses to the point that will allow the Parking Fund to continue to be self-sufficient
- Limit the "down time" of the parking equipment in the parking structures
- Continue to make the parking system more convenient for the customer through the use of technology
- Prepare for the shift in parking demand in the downtown area created by new construction projects and ensure space remains available for transient parkers in those areas

Strategic Objectives

Implementation of the PARCS Replacement

Staff will work with the Parking Access and Revenue Control Systems (PARCS) vendor, negotiate contracts, identify maintenance contracts and oversee the installation of the system. Staff will educate the public on the new system.

Preventive Maintenance

Further develop a preventive maintenance program for all parking structure equipment to reduce the "down time" of the Pay-On-Foot machines.



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B106 SCB PARKING							
55 PARKING							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	8,699	12,502	10,000	6,000	6,000	-40.0%
43150	RENT	198,624	190,487	202,152	162,736	179,571	-11.2%
Revenue from commercial spaces in the Borough's parking garages are posted to this account.							
INTEREST AND RENTS TOTAL		\$207,323	\$202,989	\$212,152	\$168,736	\$185,571	-12.5%
CONTRACTED SERVICES							
46210	SALE OF MATERIALS/CONCESSIONS	405	1,992	1,500	1,500	-	-100.0%
CONTRACTED SERVICES TOTAL		\$405	\$1,992	\$1,500	\$1,500	-	-100.0%
USER/USAGE CHARGES							
47100	METER COLLECTIONS	301,418	316,140	341,000	340,319	453,757	33.1%
47400	PERMITS/PASSES	754,227	721,335	779,850	809,220	809,100	3.8%
47410	DAILY FEES	1,460,493	1,519,649	1,615,000	1,675,651	1,675,600	3.8%
47500	SPECIAL ASSESSMENTS	40,969	40,969	-	-	-	0.0%
USER/USAGE CHARGES TOTAL		\$2,557,107	\$2,598,093	\$2,735,850	\$2,825,190	\$2,938,457	7.4%
TOTAL REVENUE		\$2,764,836	\$2,803,074	\$2,949,502	\$2,995,426	\$3,124,028	5.9%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	228,538	249,811	297,043	297,043	314,713	5.9%
60115	SALARY & WAGES - PART TIME	85,775	58,735	53,820	53,820	15,573	-71.1%
60180	OVERTIME PAY	-	28,997	21,000	30,000	5,000	-76.2%
SALARIES AND WAGES TOTAL		\$314,314	\$337,542	\$371,863	\$380,863	\$335,286	-9.8%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	20,460	19,568	19,965	19,965	20,000	0.2%
61193	MEDICARE - EMPLOYER PAID	4,785	4,576	4,670	4,670	4,677	0.1%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
61196	HEALTH INSURANCE	52,409	47,854	101,669	63,500	83,390	-18.0%
61198	VISION/DENTAL INSURANCE	3,445	3,158	5,941	5,941	4,003	-32.6%
61199	LIFE & DISABILITY INSURANCE	414	925	774	774	927	19.8%
61200	PENSION	19,741	23,298	36,887	36,887	29,684	-19.5%
61201	WORKERS COMPENSATION	9,265	6,185	3,261	3,261	533	-83.7%
61210	EMPLOYEE PARKING	-	868	960	960	480	-50.0%
EMPLOYEE BENEFITS TOTAL		\$110,519	\$106,433	\$174,127	\$135,958	\$143,694	-17.5%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	4,848	5,000	5,000	5,000	0.0%
62130	CONTINUING EDUCATION/TUITION	5,403	595	-	-	7,500	0.0%
62160	CLOTHING/UNIFORMS & MAINT	-	-	5,000	5,000	5,000	0.0%
The cost for the parking garage Customer Service Representatives' (CSRs) uniforms are charged to this line item.							
EMPLOYEE SUPPLY/EXPN TOTAL		\$5,403	\$5,443	\$10,000	\$10,000	\$17,500	75.0%
PERSONNEL TOTAL		\$430,235	\$449,418	\$555,990	\$526,821	\$496,480	-10.7%
OPERATING							
INSTITUTIONAL SUPPLY							
63237	INSTITUTIONAL SUPPLIES	61,190	44,747	45,000	46,391	45,000	0.0%
This line item contains replacement parts for parking garage revenue control equipment, parking garage signs and office supplies.							
INSTITUTIONAL SUPPLY TOTAL		\$61,190	\$44,747	\$45,000	\$46,391	\$45,000	0.0%
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	988	1,475	1,100	1,900	2,100	90.9%
FUEL & LUBRICANTS TOTAL		\$988	\$1,475	\$1,100	\$1,900	\$2,100	90.9%
OFFICE SUPPLIES							
65210	SUPPLIES	155	699	600	600	600	0.0%
65213	COMPUTER/COPIER SUPPLIES	204	175	500	500	500	0.0%
65215	POSTAGE	16	52	150	150	150	0.0%
OFFICE SUPPLIES TOTAL		\$376	\$927	\$1,250	\$1,250	\$1,250	0.0%
PROGRAM EXPENSES							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
66235	SPECIAL PROJECTS/GRANTS	-	13	-	-	-	0.0%
PROGRAM EXPENSES TOTAL		-	\$13	-	-	-	0.0%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	14,891	84,848	-	-	-	0.0%
67311	ACCOUNTING & AUDITING	5,325	3,179	3,500	3,500	3,950	12.9%
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	-	-	-	600	0.0%
67323	TAXES/ASSESSMENTS	41,479	42,985	51,034	51,034	54,000	5.8%
This line item represents the Downtown State College Improvement District (DSCID) assessments for the parking garages and lots.							
67328	BANKING FEES	-	-	-	97,575	97,600	0.0%
This line item represents credit card charges for the parking office and garages.							
67329	PUBLIC WORKS SERVICES	213,270	220,347	288,453	288,453	263,843	-8.5%
The cost of services that the Public Works Department performs for the parking operation are charged to this account.							
PROFESSIONAL SERVICE TOTAL		\$274,965	\$351,359	\$342,987	\$440,562	\$419,993	22.5%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	2,471	3,583	3,000	3,000	3,000	0.0%
VEHICLE REPAIR/MAINT TOTAL		\$2,471	\$3,583	\$3,000	\$3,000	\$3,000	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	4,654	27,584	-	-	-	0.0%
This expense line item is for the maintenance of the parking software service.							
69310	COMPUTER MAINTENANCE/SUPPORT	-	72,503	45,925	76,000	79,000	72.0%
This line item appropriation funds 67.5% of the three year maintenance agreement with ComSonics for the License Plate Recognition system and maintenance agreements with Signature and Digital Payment Technology (DPT) for the parking kiosks. The remaining portion of the maintenance agreement with ComSonics is funded in the same line item (69310) in the Parking Enforcement Division in the General Fund (B101).							
HARDWARE/SOFTWARE TOTAL		\$4,654	\$100,087	\$45,925	\$76,000	\$79,000	72.0%
LAND/BLDG/FACILITIES							
70372	REPAIRS & MAINT - BUILDINGS	72,866	114,608	62,317	62,000	62,000	-0.5%
70373	CONTRACTED BLDG MAINT/REPAIRS	27,522	59,969	20,000	20,000	20,000	0.0%
This line item is for the annual service contract for the elevators and other building maintenance projects at the parking facilities.							
70374	RENT OF LAND/LEASE	17,280	17,280	17,280	17,280	17,280	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
Rental fees for the Beaver Avenue Parking Lot are charged to this account.							
LAND/BLDG/FACILITIES TOTAL		\$117,668	\$191,857	\$99,597	\$99,280	\$99,280	-0.3%
SMALL TOOLS/EQUIP							
71300	REPAIRS & MAINT - EQUIPMENT	1,124	555	1,000	1,000	1,000	0.0%
SMALL TOOLS/EQUIP TOTAL		\$1,124	\$555	\$1,000	\$1,000	\$1,000	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	7,913	9,142	8,000	8,000	9,000	12.5%
In addition to the cost of telephone services for the parking garages, this line item also includes the cost of landlines for the revenue control equipment.							
72330	ADVERTISING	5,455	21,999	8,000	8,000	5,000	-37.5%
COMMUNICATIONS TOTAL		\$13,368	\$31,142	\$16,000	\$16,000	\$14,000	-12.5%
UTILITIES							
73360	ELECTRICITY	110,030	101,232	110,000	90,000	90,000	-18.2%
73362	GAS	1,527	1,116	2,000	2,000	2,000	0.0%
Fees for natural gas service for the parking facilities are represented in this line item.							
73365	SOLID WASTE DISPOSAL	1,355	1,355	1,400	1,400	1,400	0.0%
73366	WATER AND SEWER	3,149	3,507	4,500	4,500	4,500	0.0%
The cost for the parking facilities and commercial space water and sewer services are posted to this account.							
UTILITIES TOTAL		\$116,062	\$107,211	\$117,900	\$97,900	\$97,900	-17.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	21,696	22,171	25,786	25,786	27,000	4.7%
INSURANCE/RISK MGMT TOTAL		\$21,696	\$22,171	\$25,786	\$25,786	\$27,000	4.7%
OPERATING TOTAL		\$614,561	\$855,128	\$699,545	\$809,069	\$789,523	12.9%
CAPITAL							
CAPITAL CONSTRUCTION							
93720-PF111	CAP PURCHASES - IMPROVEMENTS	-	-	699,000	355,000	309,000	-55.8%
This line item appropriation funds the Beaver Garage Maintenance (PF111) capital project, which is contained in the approved 2015-2019 Capital Improvement Plan (CIP). This line item appropriation funds the Fraser/McAllister (PF151) capital project, which is contained in the approved 2015-2019 CIP. This line item appropriation funds the Pugh Garage Maintenance (PF155) capital project.							
93730	CAP PURCHASES - BUILDINGS	187,257	-	-	51,463	41,283	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
93740	CAP PURCHASES - COMPUTER EQUIP	-	-	753,900	57,649	732,000	-2.9%
93750	CAP PURCH - SPECIALIZED EQUIP	-	-	-	82,548	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$187,257	-	\$1,452,900	\$546,660	\$1,082,283	-25.5%
DEPRECIATION							
94800	DEPRECIATION-LAND IMPROVEMENTS	7,123	8,379	-	-	-	0.0%
94820	DEPRECIATION-BUILDINGS	703,213	764,993	-	-	-	0.0%
94830	DEPRECIATION-BLGS IMPROVEMENT	-	70,322	-	-	-	0.0%
94840	DEPRECIATION-COMPUTER EQUIPMNT	83,876	-	17,542	17,542	17,542	0.0%
This appropriation covers 2016 annual depreciation for video surveillance. The Police Department, the Parking Fund, and Public Works Facilities are sharing the depreciation for this project.							
94850	DEPRECIATION-VEHICLES	-	13,494	-	-	-	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	-	(16,555)	-	-	-	0.0%
DEPRECIATION TOTAL		\$794,212	\$840,634	\$17,542	\$17,542	\$17,542	0.0%
CAPITAL TOTAL		\$981,469	\$840,634	\$1,470,442	\$564,202	\$1,099,825	-25.2%
DEBT							
DEBT							
95900	DEBT SERVICE - PRINCIPAL	-	-	946,417	946,417	1,281,326	35.4%
95901	DEBT SERVICE - INTEREST	575,104	405,551	303,085	303,085	285,591	-5.8%
95902	DEBT SERVICE- ADMIN FEES	2,597	37,589	1,627	1,627	1,627	0.0%
DEBT TOTAL		\$577,701	\$443,140	\$1,251,129	\$1,251,129	\$1,568,544	25.4%
DEBT TOTAL		\$577,701	\$443,140	\$1,251,129	\$1,251,129	\$1,568,544	25.4%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	239,214	347,815	347,815	347,815	268,059	-22.9%
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan that is developed by Maximus, a professional services firm that specializes in cost allocation. Current amounts are based upon actual costs from the 2014 Cost Allocation Plan.							
OTHER EXPENDITURES TOTAL		\$239,214	\$347,815	\$347,815	\$347,815	\$268,059	-22.9%
OTHER EXPENSE TOTAL		\$239,214	\$347,815	\$347,815	\$347,815	\$268,059	-22.9%
TOTAL EXPENDITURES		\$2,843,180	\$2,936,135	\$4,324,921	\$3,499,036	\$4,222,431	-2.4%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
PARKING TOTAL:		(\$78,344)	(\$133,061)	(\$1,375,419)	(\$503,610)	(\$1,098,403)	-20.1%
SCB PARKING TOTAL		(\$78,344)	(\$133,061)	(\$1,375,419)	(\$503,610)	(\$1,098,403)	-20.1%

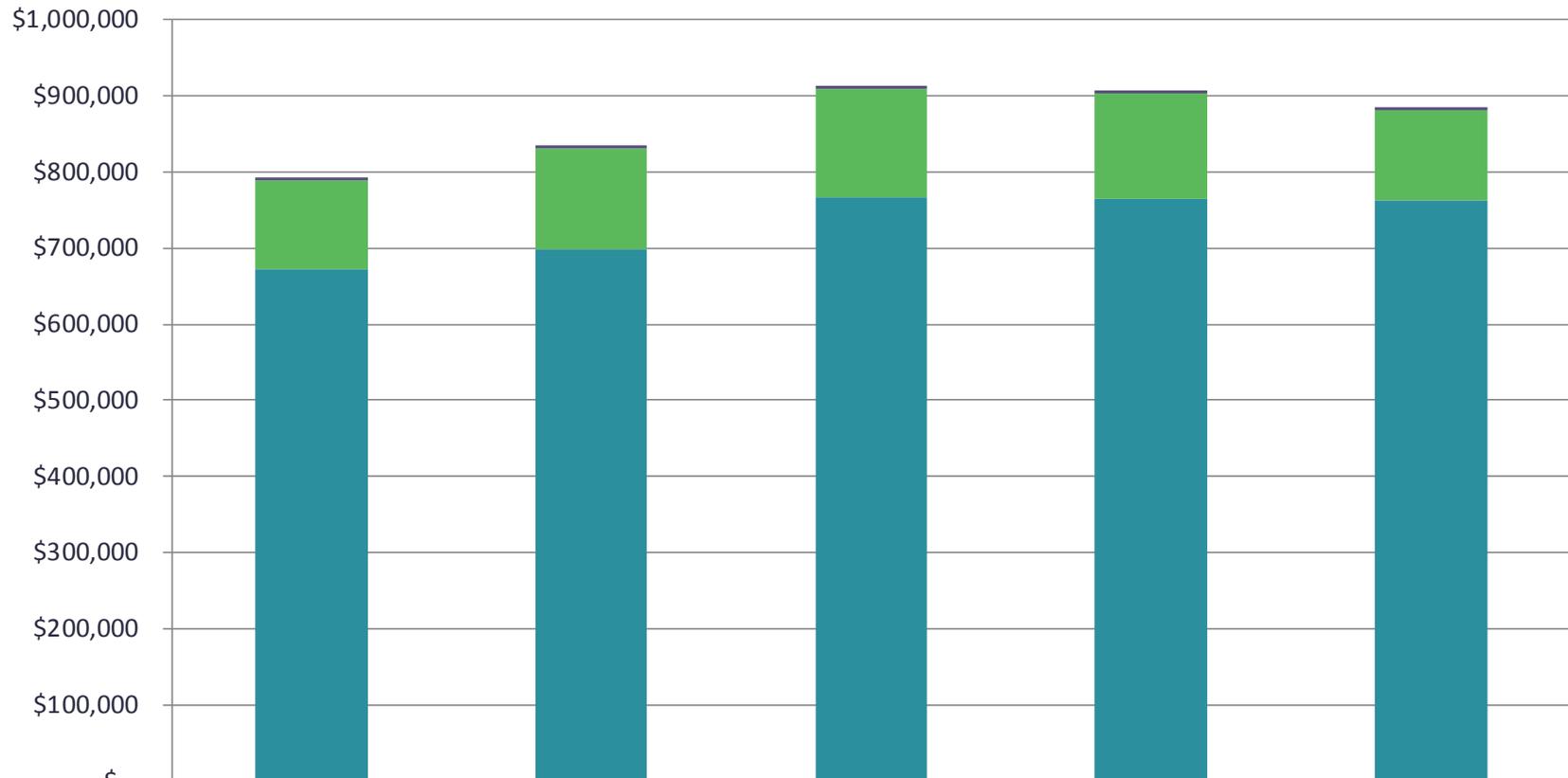


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Planning Department

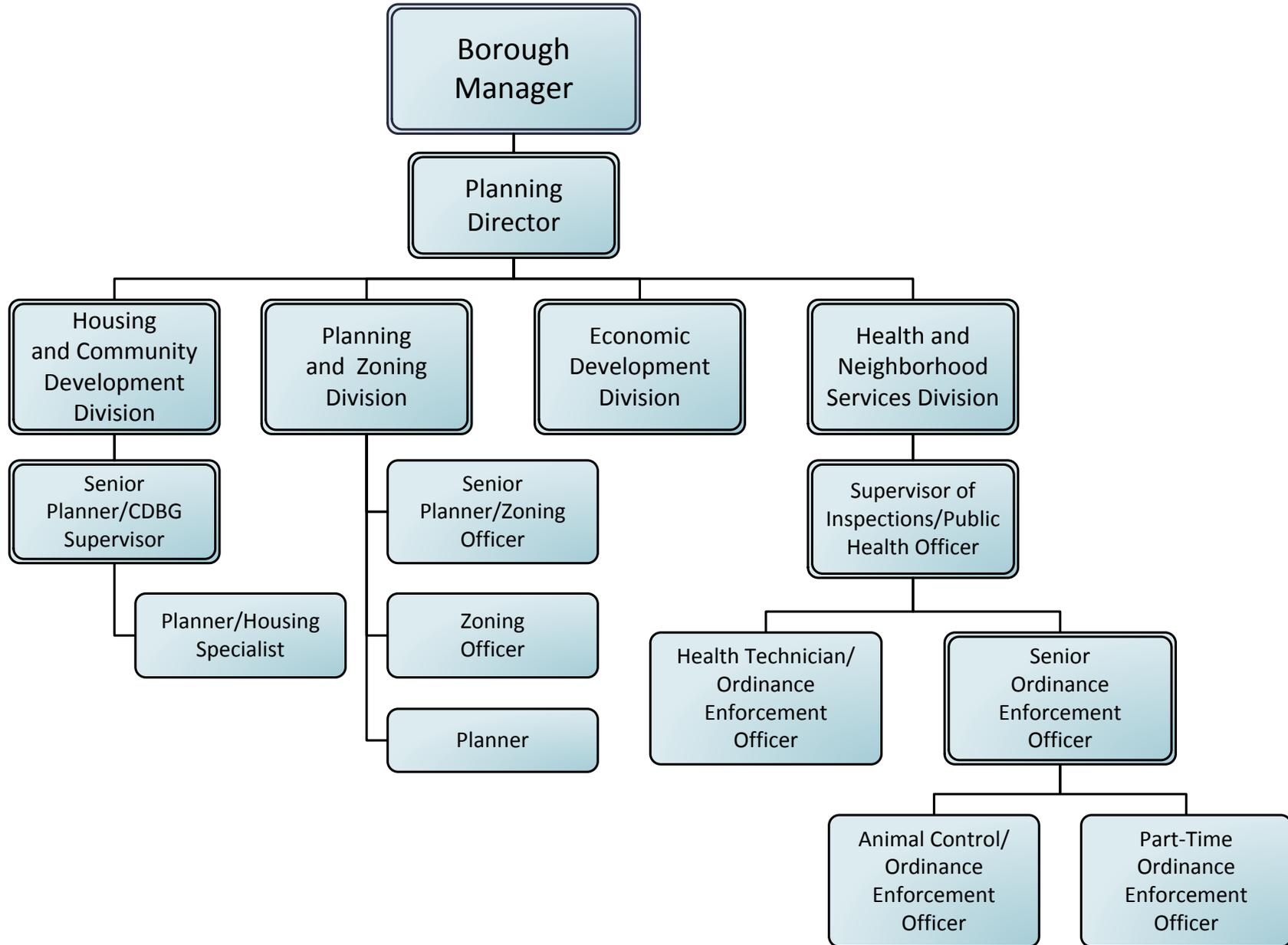
Planning

Planning



	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Proposed
OTHER EXPENSE	\$-	\$-	\$-	\$-	\$-
CAPITAL	\$4,187	\$4,756	\$3,234	\$3,234	\$3,234
OPERATING	\$115,930	\$131,728	\$143,244	\$139,358	\$117,741
PERSONNEL	\$672,507	\$698,724	\$767,161	\$763,911	\$763,409
TOTAL	\$792,624	\$835,209	\$913,639	\$906,503	\$884,384

Organizational Chart



Mission

Preserve and enhance the quality of life for community residents, visitors and businesses.

Goals

- Prepare and implement strategies to enhance the long-range development of the community
- Identify mechanisms to improve community sustainability
- Encourage mixed use development
- Identify methods to improve design of the built environment, expand the use of alternative modes of transportation and reverse the loss of family occupancy
- Expand the use of Geographic Information System (GIS) data in land use planning and analysis
- Improve capacity to use visualization techniques to assist in the decision-making process
- Improve complaint management and response procedures
- Improve data management procedures

Strategic Objectives

State College Town Center Redevelopment Project

Assuming funding approval for professional services, staff will work with the Redevelopment Authority (RDA) on Requests for Development Proposals for the State College Town Center project on South Allen Street. Staff will also work to seek funding opportunities for the project.

Redevelopment Area Certification

Prepare a Phase II redevelopment area certification plan for the properties immediately south of the Allen Street Civic District, including State College Area School District properties on Fairmount Avenue.

Comprehensive Zoning Ordinance Update

Assuming funding approval for professional services and department staffing levels are sufficient, issue a Request for Qualification (RFQ) for assistance with the first comprehensive update of the Borough's zoning code since 1959. Apply for additional funding to the Pennsylvania Department of Community & Economic Development. Begin a public process to build consensus on community goals and objectives for development and design character.

West End Redevelopment Planning

Continue working with Ferguson Township and Penn State to identify projects of benefit to all parties. Assuming funding approval for professional services, work with Ferguson Township to execute community charrettes to build consensus on redevelopment opportunities and building scale and use. Continue seeking grant funds to improve the pedestrian/bicycle interconnections with Penn State and develop a streetscape improvement project to be undertaken by all three entities. Seek a public-private partnership opportunity in the West End in coordination with the RDA.

Downtown Master Plan Implementation

In conjunction with other departments and partners, continue implementation of the Downtown Master Plan. Explore opportunities for intersection and pedestrian safety improvements along East College Avenue.

Neighborhood Planning & Student Home Licensing

Continue implementation of the State College Borough Neighborhood Plan focusing on implementation of the Student Home Licensing.

Short-Term Rentals

Research the prevalence and impact of short-term rentals and identify potential areas of ordinance revisions and enforcement needs to address mitigating impact.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
45 PLANNING							
REVENUE:							
LICENSES AND PERMITS							
41600	SIGN PERMITS	2,935	2,780	2,400	1,900	2,750	14.6%
41750	ZONING PERMIT/PLAN REVIEWS	9,859	9,515	9,000	9,000	27,095	201.1%
This line item represents charges for zoning permits, land development review fees, fees for conditional use requests, zoning verification letters and zoning amendment requests. This also includes fees for Zoning Hearing Board hearings.							
LICENSES AND PERMITS TOTAL		\$12,794	\$12,295	\$11,400	\$10,900	\$29,845	161.8%
GRANTS							
44100	FEDERAL GRANT	-	-	11,080	11,080	-	-100.0%
GRANTS TOTAL		-	-	\$11,080	\$11,080	-	-100.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	-	120,442	163,202	146,509	147,476	-9.6%
This line item represents revenue from Community Development Block Grants (CDBG) and HOME Investment Partnerships Program (HOME) administration monies and transfers of Redevelopment Authority (RDA) payments for staff time to administer RDA programs.							
46210	SALE OF MATERIALS/CONCESSIONS	-	-	-	-	60	0.0%
CONTRACTED SERVICES TOTAL		-	\$120,442	\$163,202	\$146,509	\$147,536	-9.6%
TOTAL REVENUE		\$12,794	\$132,737	\$185,682	\$168,489	\$177,381	-4.5%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	482,815	495,912	526,243	526,243	518,433	-1.5%
60115	SALARY & WAGES - PART TIME	-	24,823	-	-	-	0.0%
60180	OVERTIME PAY	-	4,185	3,750	500	500	-86.7%
SALARIES AND WAGES TOTAL		\$482,815	\$524,920	\$529,993	\$526,743	\$518,933	-2.1%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	27,565	29,961	31,224	31,224	31,169	-0.2%
61193	MEDICARE - EMPLOYER PAID	6,448	7,007	7,302	7,302	7,291	-0.2%

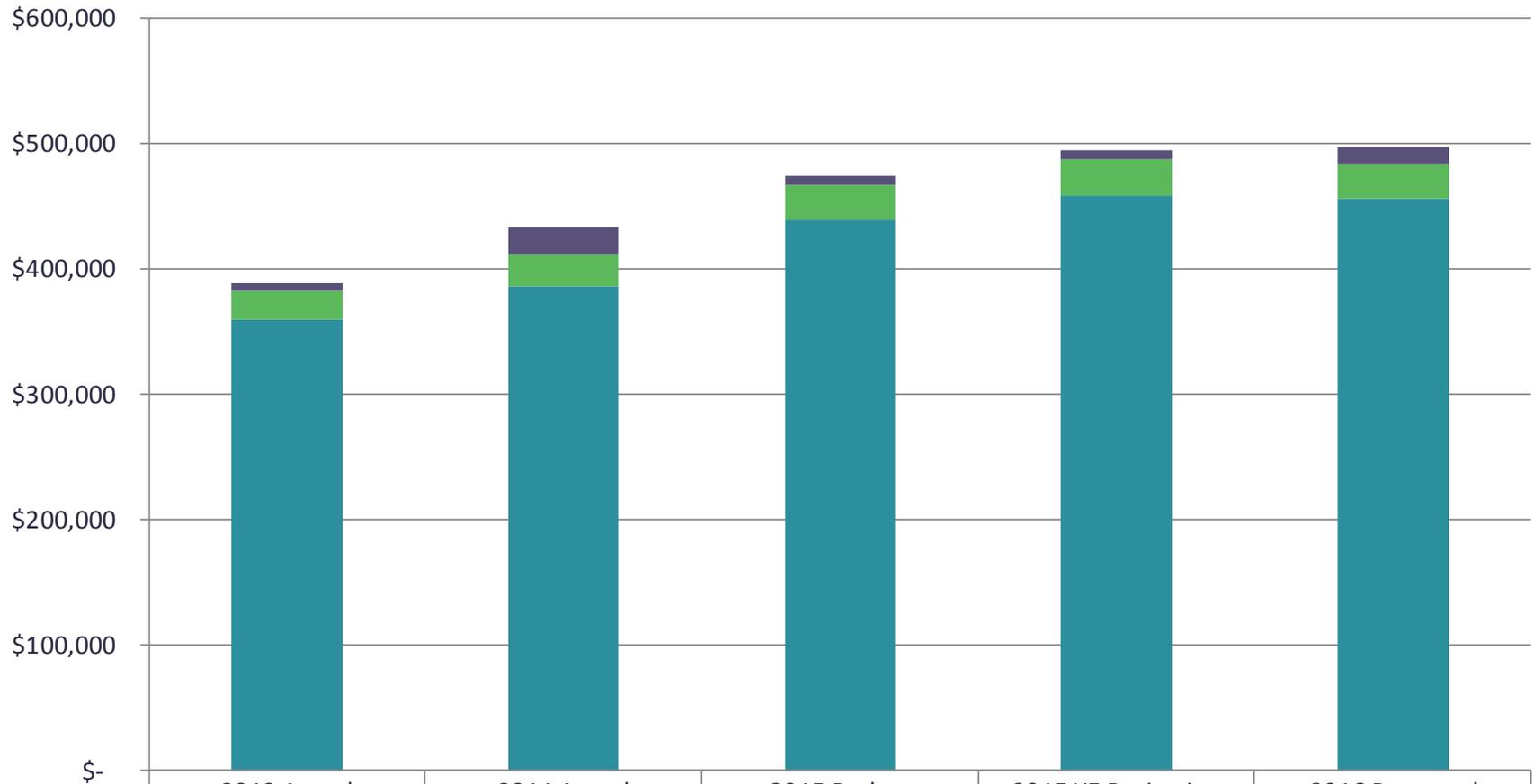
Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
61196	HEALTH INSURANCE	105,065	92,310	117,164	117,164	145,940	24.6%
61198	VISION/DENTAL INSURANCE	4,135	4,279	5,622	5,622	5,994	6.6%
61199	LIFE & DISABILITY INSURANCE	1,386	2,510	1,653	1,653	1,621	-1.9%
61200	PENSION	38,492	32,397	66,508	66,508	44,666	-32.8%
61201	WORKERS COMPENSATION	1,125	696	759	759	835	10.0%
61210	EMPLOYEE PARKING	960	525	936	936	960	2.6%
EMPLOYEE BENEFITS TOTAL		\$185,177	\$169,684	\$231,168	\$231,168	\$238,476	3.2%
EMPLOYEE SUPPLY/EXPEN							
62121	PROFESSIONAL DEVELOPMENT	-	4,121	6,000	6,000	6,000	0.0%
This line item represents costs for training and conference participation as well as continuing education requirements for staff members certified by the American Institute of Certified Planners (AICP).							
62130	CONTINUING EDUCATION/TUITION	4,516	-	-	-	-	0.0%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$4,516	\$4,121	\$6,000	\$6,000	\$6,000	0.0%
PERSONNEL TOTAL		\$672,507	\$698,724	\$767,161	\$763,911	\$763,409	-0.5%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	923	765	700	600	600	-14.3%
FUEL & LUBRICANTS TOTAL		\$923	\$765	\$700	\$600	\$600	-14.3%
OFFICE SUPPLIES							
65210	SUPPLIES	2,806	2,791	4,000	3,000	3,000	-25.0%
65213	COMPUTER/COPIER SUPPLIES	3,408	1,842	2,500	2,500	2,500	0.0%
65215	POSTAGE	768	668	1,500	1,500	1,500	0.0%
This line item includes zoning enforcement mailings related to student home licensure in 2016.							
OFFICE SUPPLIES TOTAL		\$6,983	\$5,301	\$8,000	\$7,000	\$7,000	-12.5%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	3,410	2,249	3,000	3,000	3,000	0.0%
Expenditures for this account cover meals for advisory board meetings.							
71250	OFFICE FURNITURE/FURNISHINGS	-	194	1,000	1,379	400	-60.0%
This line item includes monies to purchase a new filing cabinet for student home licensing files.							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
66235	SPECIAL PROJECTS/GRANTS	-	5,050	11,080	11,080	-	-100.0%
This line items covers the pass-through of Federal grant funds for the Local Shelter Support Initiative. The purpose of the shelter project is to increase the capacity of Centre County Women's Resource Center, Housing Transitions and Burrowes Street Youth Haven to provide services to homeless mental health consumers and homeless youth.							
PROGRAM EXPENSES TOTAL		\$3,410	\$7,493	\$15,080	\$15,459	\$3,400	-77.5%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	-	4,285	5,000	1,000	5,000	0.0%
Costs for limited professional services related to outreach efforts in support of the Downtown Master Plan and Neighborhood Plan Implementation, including the Allen Street Civic District planning activities are represented in this line item.							
67314	LEGAL SERVICES	6,365	8,904	5,000	5,000	5,000	0.0%
This line item covers costs associated with the Zoning Hearing Board (ZHB) solicitor and legal fees associated with general ZHB functions.							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	185	896	1,080	1,000	1,000	-7.4%
This line item pays the Planning staff's dues for the American Institute of Certified Planners (AICP) with the American Planning Association (APA) and subscription to Pennsylvania's major zoning case law digest.							
67325	CONTRACTED PUBLIC SVCS (COG)	88,486	95,989	98,024	98,024	84,371	-13.9%
Costs are posted to this account for Municipal Shares contribution to Centre Region COG for Centre Region Planning Agency (CRPA) and Centre Region Metropolitan Planning Organization (CCMPO).							
67326	OTHER CONTRACTED SERVICES	1,279	311	1,000	1,000	1,000	0.0%
Charges for stenographer services for the ZHB are posted to this account.							
PROFESSIONAL SERVICE TOTAL		\$96,314	\$110,385	\$110,104	\$106,024	\$96,371	-12.5%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	585	2,239	2,000	3,500	3,500	75.0%
VEHICLE REPAIR/MAINT TOTAL		\$585	\$2,239	\$2,000	\$3,500	\$3,500	75.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	14	54	100	100	100	0.0%
69320	NEW COMPUTER EQUIPMENT	-	-	800	800	800	0.0%
License fee for Adobe products and a scanner for a staff assistant.							
HARDWARE/SOFTWARE TOTAL		\$14	\$54	\$900	\$900	\$900	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	1,268	1,032	1,400	1,200	1,200	-14.3%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
72330	ADVERTISING	4,808	2,834	3,000	2,000	2,000	-33.3%
COMMUNICATIONS TOTAL		\$6,076	\$3,866	\$4,400	\$3,200	\$3,200	-27.3%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	1,625	1,625	2,060	2,675	2,770	34.5%
INSURANCE/RISK MGMT TOTAL		\$1,625	\$1,625	\$2,060	\$2,675	\$2,770	34.5%
OPERATING TOTAL		\$115,930	\$131,728	\$143,244	\$139,358	\$117,741	-17.8%
CAPITAL							
CAPITAL CONSTRUCTION							
93740	CAP PURCHASES - COMPUTER EQUIP	636	-	-	-	-	0.0%
93760	CAP PURCH - FURNITR/APPLIANCES	295	1,031	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$932	\$1,031	-	-	-	0.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	3,255	3,725	-	-	-	0.0%
94850	DEPRECIATION-VEHICLES	-	-	3,234	3,234	3,234	0.0%
DEPRECIATION TOTAL		\$3,255	\$3,725	\$3,234	\$3,234	\$3,234	0.0%
CAPITAL TOTAL		\$4,187	\$4,756	\$3,234	\$3,234	\$3,234	0.0%
TOTAL EXPENDITURES		\$792,624	\$835,209	\$913,639	\$906,503	\$884,384	-3.2%
PLANNING TOTAL:		(\$779,830)	(\$702,471)	(\$727,957)	(\$738,014)	(\$707,003)	-2.9%

Health and Neighborhood Services Division

Public Health



	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Proposed
OTHER EXPENSE	\$-	\$-	\$-	\$-	\$-
CAPITAL	\$6,822	\$21,778	\$6,628	\$6,628	\$12,842
OPERATING	\$23,159	\$24,813	\$28,415	\$28,900	\$27,945
PERSONNEL	\$359,680	\$386,605	\$439,209	\$459,042	\$456,714
TOTAL	\$389,661	\$433,196	\$474,252	\$494,570	\$497,501

Mission

Prevent and control disease, promote healthy lifestyles, educate and enforce ordinances that protect public health and enhance and preserve the quality of life for our community, neighborhoods and visitors to the State College area community.

Goals

- Reduce the number of critical food violations within local food establishments
- Reduce the number of ordinance violations issued in the first two weeks of the fall semester through voluntary compliance and enforcement
- Reduce the number of weed/grass violations issued in the spring (May/June) with voluntary compliance
- Continue enforcement of readable house numbers for emergency personnel and ordinance enforcement staff
- Continue with educational outreach for commercial businesses regarding recycling to obtain voluntary compliance
- Continue offering the Cooking for Crowds food safety class to our non-profit organizations
- Improve complaint management and response procedure
- Continue to enhance and maintain the Division of Health and Neighborhood Services website with notifications and critical public health information and resources
- Maintain a minimum of 90% compliance for the Sanitation Supervisor as required by the Pennsylvania Department of Agriculture food regulations (2015 - 98.38% compliance)
- Monitor, in MUNIS, the number of critical food violations and repeat critical food violations in licensed food establishments

- Increase outreach to Persons in Charge (PICs), property owners, visitors and tenants regarding the Borough ordinances and regulations in the Centre Region Building Safety and Property Maintenance Code, as they pertain to rental permitting and new construction, through educational programs, email notifications and website information

Strategic Objectives

Food Establishment Inspections

In 2013, staff established baseline data on the number of major food violations based on the Pennsylvania Department of Agriculture inspection procedures/form. This baseline provided the starting point for meeting the goal of a 15% reduction in the number of major food violations over the next four years. In 2016, staff will continue to work to meet the reduction goal. In 2015, staff had reached an 11% reduction in major food violations.

Safe Food Handling Education

Staff will continue offering food safety programs for both non-profit and for-profit food facilities to lessen the potential for foodborne illness outbreaks in the Centre Region.

Disease Control

Staff will continue to monitor the potential for outbreaks of risk to public health, such as influenza epidemics and West Nile Virus, and work with other public health entities including the Centers for Disease Control and Prevention to respond and prevent such threats and reduce exposure.

Refuse

In 2015, properties receiving multiple refuse violations issued during the previous fall semester were identified and staff made personal contact to landlords/tenants at the beginning of the 2015 fall semester. In 2016, staff will continue to make contact with landlords/tenants with multiple refuse violations at the beginning of the fall semester. In addition, staff will provide local media with information about proper refuse disposal.

Weed/Grass

In 2015, properties receiving multiple weed/grass violations in the spring of 2014 were identified and the property owners were contacted prior to the growing season. In 2016, staff will continue to make contact with property owners with multiple violations prior to the growing season. In addition, staff will provide local media with information about the maintenance of lawns.

Snow/Ice

In 2015, properties receiving multiple snow/ice violations in the winter of 2014 were identified and the property owners were contacted prior to the snow season. In 2016, staff will continue to make contact with property owners with multiple violations prior to the snow season. In addition, staff will provide local media with information about the proper maintenance of sidewalks.

Open Burning

In 2015, all properties receiving open burning violations during the previous year were identified and the property owners/tenants contacted and given information about open burning regulations. In 2016, staff will continue this practice.

Recycling

Ensure compliance with recycling requirements at residential properties and commercial establishments. Revise ordinances related to recycling to ensure adequate tools exist to obtain compliance.

Dog Ordinance

Contact individuals who are repeat offenders of the dog ordinances regarding dogs at large, vaccination, dog feces and animal bites.

Education Programs

Continue outreach initiatives to educate residents and businesses on property maintenance and safe food handling practices. Expand outreach initiatives at public events.



MUNIS Projects

Implementing new reporting options and continued improvement to the permitting module. Develop new options for generating mailing information for ordinance violations and specific mailings. Continue to build new licenses and applications and train multiple departments on various modules.

Rental Permitting

Work with Centre Region Code Agency to implement expanded annual rental permitting and student licensing.

Coordination with Zoning Enforcement

Coordinate with Zoning Enforcement on research and evaluation of intermittent rental properties in the Borough – primarily related to Tourist Home and Football Weekend rentals.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
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B101 SCB GENERAL FUND

40 HEALTH & NEIGHBORHOOD SERVICES

REVENUE:

LICENSES AND PERMITS

41350	HEALTH LICENSES/PERMITS	48,007	48,911	45,000	45,000	45,000	0.0%
This account includes the revenue generated by restaurant and tattoo and massage licenses and permits.							
41525	RESIDENTIAL RENTAL PERMIT	199,006	179,304	170,000	174,859	171,326	0.8%
41675	TRANSIENT RETAILERS LICENSE/PE	12,002	14,888	13,000	12,350	12,500	-3.8%
This account represents revenue from Arts Festival vendors and other transient retail licenses.							
41750	ZONING PERMIT/PLAN REVIEWS	-	-	-	-	4,275	0.0%
This account represent fees for Facility Plan review.							
LICENSES AND PERMITS TOTAL		\$259,016	\$243,103	\$228,000	\$232,209	\$233,101	2.2%

FINES AND VIOLATIONS

42120	ORDINANCE VIOLATIONS	29,710	26,864	35,000	35,000	30,000	-14.3%
42170	RHRAB APPEAL FEES	-	-	-	840	1,200	0.0%
This account represents fees for Rental Housing Revocation Appeal Board hearings.							
FINES AND VIOLATIONS TOTAL		\$29,710	\$26,864	\$35,000	\$35,840	\$31,200	-10.9%

CONTRACTED SERVICES

46100	CONTRACT FOR SHARED SERVICES	23,278	22,126	22,000	23,000	22,000	0.0%
Revenue from inspections performed for College, Ferguson and Patton Townships is included in this account.							
CONTRACTED SERVICES TOTAL		\$23,278	\$22,126	\$22,000	\$23,000	\$22,000	0.0%
TOTAL REVENUE		\$312,004	\$292,092	\$285,000	\$291,049	\$286,301	0.5%

EXPENDITURES:

PERSONNEL

SALARIES AND WAGES

60112	SALARY & WAGES - FULL TIME	247,443	258,540	266,888	266,888	257,587	-3.5%
60115	SALARY & WAGES - PART TIME	-	-	-	24,333	35,616	0.0%
60180	OVERTIME PAY	-	4,338	6,000	1,500	1,583	-73.6%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
SALARIES AND WAGES TOTAL		\$247,443	\$262,878	\$272,888	\$292,721	\$294,786	8.0%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	14,904	15,284	16,069	16,069	17,644	9.8%
61193	MEDICARE - EMPLOYER PAID	3,486	3,574	3,757	3,757	4,126	9.8%
61196	HEALTH INSURANCE	80,311	69,298	77,233	77,233	82,262	6.5%
61198	VISION/DENTAL INSURANCE	4,150	4,278	4,911	4,911	4,254	-13.4%
61199	LIFE & DISABILITY INSURANCE	694	1,258	820	820	915	11.6%
61200	PENSION	4,173	23,254	51,139	51,139	44,485	-13.0%
61201	WORKERS COMPENSATION	1,156	1,077	5,180	5,180	1,030	-80.1%
61210	EMPLOYEE PARKING	-	715	912	912	912	0.0%
EMPLOYEE BENEFITS TOTAL		\$108,874	\$118,740	\$160,021	\$160,021	\$155,628	-2.7%
EMPLOYEE SUPPLY/EXPEN							
62121	PROFESSIONAL DEVELOPMENT	-	105	-	-	-	0.0%
62130	CONTINUING EDUCATION/TUITION	2,252	3,868	5,000	5,000	5,000	0.0%
This line item provides appropriations for employee higher education and professional certification and licensure.							
62160	CLOTHING/UNIFORMS & MAINT	1,112	1,014	1,300	1,300	1,300	0.0%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$3,364	\$4,987	\$6,300	\$6,300	\$6,300	0.0%
PERSONNEL TOTAL		\$359,680	\$386,605	\$439,209	\$459,042	\$456,714	4.0%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	4,755	4,339	4,500	4,500	4,500	0.0%
FUEL & LUBRICANTS TOTAL		\$4,755	\$4,339	\$4,500	\$4,500	\$4,500	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	1,765	1,647	2,300	1,800	1,800	-21.7%
65212	FORMS	1,599	1,060	2,500	2,500	2,500	0.0%
The costs for enforcement forms and citations are paid from this account.							
65213	COMPUTER/COPIER SUPPLIES	1,838	978	1,100	1,700	1,500	36.4%
This line item represents the costs for computer and copier supplies as well as copy costs related to Right-to-Know requests for this department.							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
65215	POSTAGE	2,451	2,583	2,800	2,800	2,800	0.0%
OFFICE SUPPLIES TOTAL		\$7,654	\$6,269	\$8,700	\$8,800	\$8,600	-1.1%
PROGRAM EXPENSES							
66226	ANIMAL CONTROL COSTS	-	-	500	500	500	0.0%
This account covers the costs for traps and other animal control devices.							
66238	GROUP ACTIVITIES/PROGRAM SUPP	1,093	214	2,000	2,000	2,000	0.0%
Expenses for ServSafe and other health classes, as well as support for the Community Resource Fair are shown in this account.							
71250	OFFICE FURNITURE/FURNISHINGS	-	-	-	-	400	0.0%
This line item represents monies for a four-drawer filing cabinet for Nuisance Property files.							
PROGRAM EXPENSES TOTAL		\$1,093	\$214	\$2,500	\$2,500	\$2,900	16.0%
PROFESSIONAL SERVICE							
67314	LEGAL SERVICES	-	-	-	2,800	1,400	0.0%
Funds legal services for Rental Housing Revocation Appeals Board hearings.							
67326	OTHER CONTRACTED SERVICES	-	-	-	500	500	0.0%
This line item represents expenditures for stenographer services for Rental Housing Revocation Appeals Board hearings.							
PROFESSIONAL SERVICE TOTAL		-	-	-	\$3,300	\$1,900	0.0%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	3,745	7,334	6,000	2,500	2,500	-58.3%
VEHICLE REPAIR/MAINT TOTAL		\$3,745	\$7,334	\$6,000	\$2,500	\$2,500	-58.3%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	14	1,192	100	-	100	0.0%
69320	NEW COMPUTER EQUIPMENT	-	-	-	374	-	0.0%
HARDWARE/SOFTWARE TOTAL		\$14	\$1,192	\$100	\$374	\$100	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	4,191	3,715	4,000	4,000	4,000	0.0%
72327	RADIO EQUIPMENT MAINTENANCE	-	-	100	100	100	0.0%
72330	ADVERTISING	88	131	400	500	500	25.0%
COMMUNICATIONS TOTAL		\$4,279	\$3,845	\$4,500	\$4,600	\$4,600	2.2%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	1,620	1,620	2,115	2,326	2,845	34.5%
INSURANCE/RISK MGMT TOTAL		\$1,620	\$1,620	\$2,115	\$2,326	\$2,845	34.5%
OPERATING TOTAL		\$23,159	\$24,813	\$28,415	\$28,900	\$27,945	-1.7%
CAPITAL							
CAPITAL CONSTRUCTION							
93760	CAP PURCH - FURNITR/APPLIANCES	210	13,316	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$210	\$13,316	-	-	-	0.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	1,924	1,924	-	-	-	0.0%
94850	DEPRECIATION-VEHICLES	4,688	5,151	4,688	4,688	10,902	132.6%
94860	DEPRECIATION-MACH/EQUIPMENT	-	1,388	1,940	1,940	1,940	0.0%
This line item covers the depreciation for radio equipment.							
DEPRECIATION TOTAL		\$6,612	\$8,462	\$6,628	\$6,628	\$12,842	93.8%
CAPITAL TOTAL		\$6,822	\$21,778	\$6,628	\$6,628	\$12,842	93.8%
TOTAL EXPENDITURES		\$389,661	\$433,196	\$474,252	\$494,570	\$497,501	4.9%
HEALTH & NEIGHBORHOOD SERVICES TOTAL:		(\$77,657)	(\$141,104)	(\$189,252)	(\$203,521)	(\$211,200)	11.6%

Bellaire Court

Overview

The Bellaire Court budget covers receipts and expenditures for the operation of the Borough's 18-unit senior citizen apartment building. Operated by members of Borough staff, Bellaire Court provides housing for low to moderate-income senior citizens.

Planning Department staff serves as the main contact with tenants, screens applications, maintains the waiting list for apartments, conducts annual income evaluations and adjusts rents accordingly. Repairs, ground maintenance and snow removal are performed by Public Works Department staff. Health and Neighborhood Services staff inspect all apartments periodically to ensure they are maintained in a safe and sanitary condition and responds to tenant complaints regarding health and sanitation problems. State College Police Officers respond to evening and weekend calls for service to verify the nature of the problem before the on-call Public Works Supervisor is notified. The Financial Services Division maintains records and accounts and receives rent payments by mail or in person from the tenants.

Mission

Provide affordable, quality housing for senior citizens who would not otherwise be able to live in State College Borough.

Goals

- Improve the building's energy efficiency and make needed repairs through a rehab of the facility funded by Community Development Block Grant funds
- Create a non-smoking environment
- Maintain 100% occupancy
- Identify opportunities to achieve self-sustaining operations

Strategic Objectives

Facility Rehabilitation

Complete a building rehabilitation project in response to improvements identified as the result of a recent building inspection. This project will also include other priority improvements identified by staff.

Move to Non-Smoking Status

Begin using U.S. Housing and Urban Development approved and recommended processes to move Bellaire to a smoke-free environment by 2017.

Occupancy

Continue to update marketing materials, including the Borough's website, to highlight the Borough's efforts to provide affordable housing options and maintain full occupancy at Bellaire Court.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B105 SCB BELLAIRE COURT							
42 COMMUNITY DEVELOPMENT							
REVENUE:							
INTEREST AND RENTS							
43160	RENT OF HOUSE/APARTMENT	86,656	87,164	87,144	93,829	99,788	14.5%
This line item represents total rent including washer/dryer, pet and utility fees.							
INTEREST AND RENTS TOTAL		\$86,656	\$87,164	\$87,144	\$93,829	\$99,788	14.5%
SPECIAL ASSESSMENTS							
48140	SALE OF GENERAL FIXED ASSETS	-	(13,720)	-	-	-	0.0%
SPECIAL ASSESSMENTS TOTAL		-	(\$13,720)	-	-	-	0.0%
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	50,000	65,000	83,460	83,460	29,870	-64.2%
Transfer from the General Fund (B101) to provide operating support to the enterprise.							
MISC/CONTRIBUTIONS TOTAL		\$50,000	\$65,000	\$83,460	\$83,460	\$29,870	-64.2%
TOTAL REVENUE		\$136,656	\$138,444	\$170,604	\$177,289	\$129,658	-24.0%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	264	-	-	-	-	0.0%
61193	MEDICARE - EMPLOYER PAID	62	-	-	-	-	0.0%
61196	HEALTH INSURANCE	32	119	-	-	-	0.0%
61198	VISION/DENTAL INSURANCE	51	4	-	-	-	0.0%
61199	LIFE & DISABILITY INSURANCE	29	(6)	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		\$438	\$117	-	-	-	0.0%
PERSONNEL TOTAL		\$438	\$117	-	-	-	0.0%
OPERATING							
INSTITUTIONAL SUPPLY							
63236	BUILDING SUPPLIES	4,467	6,393	6,904	6,000	4,000	-42.1%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
INSTITUTIONAL SUPPLY TOTAL		\$4,467	\$6,393	\$6,904	\$6,000	\$4,000	-42.1%
OFFICE SUPPLIES							
65213	COMPUTER/COPIER SUPPLIES	7	23	50	30	50	0.0%
65215	POSTAGE	568	182	200	200	200	0.0%
OFFICE SUPPLIES TOTAL		\$576	\$205	\$250	\$230	\$250	0.0%
PROGRAM EXPENSES							
71250	OFFICE FURNITURE/FURNISHINGS	-	1,418	10,490	12,400	4,000	-61.9%
This line item covers tables and seating for the courtyard, sunroom and deck at Bellaire Court.							
PROGRAM EXPENSES TOTAL		-	\$1,418	\$10,490	\$12,400	\$4,000	-61.9%
PROFESSIONAL SERVICE							
67311	ACCOUNTING & AUDITING	125	136	150	150	150	0.0%
This line item is for costs associated with the Bellaire Court portion of the annual audit.							
67314	LEGAL SERVICES	240	225	500	500	500	0.0%
67329	PUBLIC WORKS SERVICES	33,240	24,561	43,202	43,202	29,548	-31.6%
This account is for services provided by the Public Works Department for maintenance and repairs.							
PROFESSIONAL SERVICE TOTAL		\$33,605	\$24,922	\$43,852	\$43,852	\$30,198	-31.1%
LAND/BLDG/FACILITIES							
70372	REPAIRS & MAINT - BUILDINGS	3,401	14,059	5,685	3,775	3,500	-38.4%
LAND/BLDG/FACILITIES TOTAL		\$3,401	\$14,059	\$5,685	\$3,775	\$3,500	-38.4%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	930	356	993	993	993	0.0%
This line item is for ADT Security Services for emergency pull cords for residents.							
COMMUNICATIONS TOTAL		\$930	\$356	\$993	\$993	\$993	0.0%
UTILITIES							
73360	ELECTRICITY	18,618	18,102	19,000	19,000	19,500	2.6%
73365	SOLID WASTE DISPOSAL	2,322	2,322	2,400	2,400	2,400	0.0%
73366	WATER AND SEWER	5,128	5,399	6,000	6,000	6,000	0.0%
73367	CABLE	3,934	4,499	4,708	4,708	4,708	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
UTILITIES TOTAL		\$30,002	\$30,322	\$32,108	\$32,108	\$32,608	1.6%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	1,368	1,510	1,602	2,259	2,400	49.8%
INSURANCE/RISK MGMT TOTAL		\$1,368	\$1,510	\$1,602	\$2,259	\$2,400	49.8%
CONTRIBUTIONS/GRANTS							
81590	MISCELLANEOUS	846	846	846	846	972	14.9%
Costs for 18 rental housing permits are charged to this account.							
CONTRIBUTIONS/GRANTS TOTAL		\$846	\$846	\$846	\$846	\$972	14.9%
OPERATING TOTAL		\$75,195	\$80,030	\$102,730	\$102,463	\$78,921	-23.2%
CAPITAL							
CAPITAL CONSTRUCTION							
93730	CAP PURCHASES - BUILDINGS	1,652	-	-	-	-	0.0%
93760	CAP PURCH - FURNITR/APPLIANCES	2,646	-	(2,904)	-	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		\$4,298	-	(\$2,904)	-	-	-100.0%
DEPRECIATION							
94820	DEPRECIATION-BUILDINGS	25,112	5,865	-	-	-	0.0%
94830	DEPRECIATION-BLGS IMPROVEMENT	19,248	-	-	-	-	0.0%
DEPRECIATION TOTAL		\$44,359	\$5,865	-	-	-	0.0%
CAPITAL TOTAL		\$48,657	\$5,865	(\$2,904)	-	-	-100.0%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	34,507	71,053	71,053	71,053	50,781	-28.5%
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan that is developed by Maximus, a professional services firm that specializes in cost allocation. Current amounts are based upon actual costs from the 2014 Cost Allocation Plan.							
OTHER EXPENDITURES TOTAL		\$34,507	\$71,053	\$71,053	\$71,053	\$50,781	-28.5%
OTHER EXPENSE TOTAL		\$34,507	\$71,053	\$71,053	\$71,053	\$50,781	-28.5%
TOTAL EXPENDITURES		\$158,797	\$157,065	\$170,879	\$173,516	\$129,702	-24.1%
COMMUNITY DEVELOPMENT TOTAL:		(\$22,141)	(\$18,621)	(\$275)	\$3,773	(\$44)	-84.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
SCB BELLAIRE COURT TOTAL		(\$22,141)	(\$18,621)	(\$275)	\$3,773	(\$44)	-84.0%

Redevelopment Authority

Overview

The Commonwealth of Pennsylvania created the Urban Redevelopment Law to enable replanning and redevelopment of certain areas to promote the general public health, safety, convenience and welfare of citizens and the community as a whole.

Mission

Promote the elimination of blighted areas through economically and socially sound redevelopment for residential, recreational, commercial, industrial or other purposes, including the provision of healthful homes, a high quality living environment and opportunities for employment.

Goals

- Form partnerships, as needed, with private entities to advance economic development projects
- Conduct at least one community-oriented education workshop on an economic development topic
- Work with Borough Council and staff to develop a strategy to capitalize the Authority
- Work with Borough Council and staff to prepare and implement the Authority's community and economic development goals
- Assist Borough Council in implementing its strategic plan goals and community plans
- Foster partnerships with other economic development entities to capitalize on economic development opportunities in State College and throughout Centre County



Strategic Objectives

Economic Development

Continue implementation of community and economic development goals for the Borough.

Homestead Investment Program

Operate the Homestead Investment Program (HIP), including the disposition of residential properties in the HIP district for family homeownership and affordable rental opportunities. Revise program guidelines and operations to make the program more affordable and better able to achieve objectives.

Redevelopment Area Planning

Coordinate with the Planning Commission and assist with redevelopment activities in Certified Redevelopment Areas or through other planning efforts.

State College Town Center Redevelopment Project

Assuming funding approval for professional services, staff will develop requests for development proposals for the State College Town Center project on South Allen Street. Staff will also work to seek funding and partnership opportunities for the project.

West End Redevelopment

Facilitate the redevelopment projects proposed for the West End using grants, tax increment financing and other funding sources available to the Authority. Identify opportunities for a demonstration mixed-use land development project in the West End either on Borough-owned land or possibly in partnership with other landowners.

Improve the Entrepreneurship Ecosystem

Entrepreneurship is growing in importance as a path to expanding local economies. The Authority can play an important role in advancing entrepreneurship in the State College area.

Economic Development Partnerships

Develop partnerships with the Centre County Economic Development Partnership, Penn State University and other economic development organizations to improve opportunities for business retention, expansion and recruitment in the State College area. Also, consider opportunities for peer-to-peer studies with other similar communities to explore best practices for economic development.

Expanding Entrepreneurship Opportunities

Work with organizations such as the Centre Region Entrepreneur Network, Happy Valley Startups, New Leaf Initiative, The Make Space and the Invent Penn State accelerator in expanding opportunities for entrepreneurship in the State College area.



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B114 SCB REDEVELOPMENT AUTHOR							
42 COMMUNITY DEVELOPMENT							
REVENUE:							
SPECIAL ASSESSMENTS							
48140	SALE OF GENERAL FIXED ASSETS	-	-	837,770	651,359	-	-100.0%
This account reflects the estimated net selling price of two homes. The Redevelopment Authority (RDA) estimates that it will acquire two houses within the second quarter of 2016 and sell them by December 2016.							
SPECIAL ASSESSMENTS TOTAL		-	-	\$837,770	\$651,359	-	-100.0%
DEBT PROCEEDS							
50310	DEBT PROCEEDS - GO - NON ELEC	-	45,287	825,210	780,294	-	-100.0%
Any new acquisitions for the Homestead Investment Program will be paused in 2016 while current inventory is sold, staff vacancies are filled and program priorities and procedures are evaluated and revised.							
DEBT PROCEEDS TOTAL		-	\$45,287	\$825,210	\$780,294	-	-100.0%
TOTAL REVENUE		-	\$45,287	\$1,662,980	\$1,431,653	-	-100.0%
EXPENDITURES:							
OPERATING							
LAND/BLDG/FACILITIES							
70372	REPAIRS & MAINT - BUILDINGS	-	-	2,250	2,250	4,000	77.8%
LAND/BLDG/FACILITIES TOTAL		-	-	\$2,250	\$2,250	\$4,000	77.8%
UTILITIES							
73360	ELECTRICITY	-	-	2,250	2,250	1,000	-55.6%
73362	NATURAL GAS	-	-	2,250	2,250	1,000	-55.6%
73365-HIP01	SOLID WASTE DISPOSAL	-	-	-	-	-	0.0%
73366	WATER AND SEWER	-	-	2,250	2,250	1,000	-55.6%
UTILITIES TOTAL		-	-	\$6,750	\$6,750	\$3,000	-55.6%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	-	-	-	-	-	0.0%
INSURANCE/RISK MGMT TOTAL		-	-	-	-	-	0.0%
OPERATING TOTAL		-	-	\$9,000	\$9,000	\$7,000	-22.2%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
CAPITAL							
CAPITAL CONSTRUCTION							
93730-HIP01	CAP PURCHASES - BUILDINGS	-	-	825,210	781,262	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		-	-	\$825,210	\$781,262	-	-100.0%
CAPITAL TOTAL		-	-	\$825,210	\$781,262	-	-100.0%
DEBT							
DEBT							
95010	LOSS ON SALE-FIXED ASSETS	-	-	-	128,935	-	0.0%
95900	DEBT SERVICE - PRINCIPAL	-	-	825,210	651,359	-	-100.0%
This line item represents repayment of the Homestead Investment Program (HIP) line-of-credit. It is assumed that the loans associated with homes that were sold are repaid in-full to properly reflect the total cost of the HIP program.							
95901	DEBT SERVICE - INTEREST	-	339	7,227	7,227	6,125	-15.2%
Interest incurred on HIP line-of-credit are posted to this line item.							
95910	DEBT ISSUANCE COSTS	-	45,721	-	-	-	0.0%
This line item funds debt issuance fees associated with the HIP line-of-credit are posted to this line item. There are no budgeted costs in 2016.							
DEBT TOTAL		-	\$46,061	\$832,437	\$787,521	\$6,125	-99.3%
DEBT TOTAL		-	\$46,061	\$832,437	\$787,521	\$6,125	-99.3%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	-	-	3,560	3,560	3,560	0.0%
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan that is developed by Maximus, a professional services firm that specializes in cost allocation. Current amounts are based upon actual costs from the 2014 Cost Allocation Plan.							
OTHER EXPENDITURES TOTAL		-	-	\$3,560	\$3,560	\$3,560	0.0%
OTHER EXPENSE TOTAL		-	-	\$3,560	\$3,560	\$3,560	0.0%
TOTAL EXPENDITURES		-	\$46,061	\$1,670,207	\$1,581,343	\$16,685	-99.0%
COMMUNITY DEVELOPMENT TOTAL:		-	(\$773)	(\$7,227)	(\$149,690)	(\$16,685)	130.9%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
44 ECONOMIC DEVELOPMENT							
REVENUE:							
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	33,000	155,000	155,000	155,000	0.0%
The line item appropriation represents the projected revenue from the proposed 0.25% Realty Transfer Tax rate increase, which is being transferred from the General Fund (B101) to the Redevelopment Authority (RDA) (B114) to support the activities and operations of the component unit.							
MISC/CONTRIBUTIONS TOTAL		-	\$33,000	\$155,000	\$155,000	\$155,000	0.0%
DEBT PROCEEDS							
50320	SMALL BORROWING - CAPITAL	35,288	34,578	36,000	36,000	36,000	0.0%
Monies received from Housing Transitions, Inc. for payment on the Kemmerer Road loan are included in this account.							
DEBT PROCEEDS TOTAL		\$35,288	\$34,578	\$36,000	\$36,000	\$36,000	0.0%
TOTAL REVENUE		\$35,288	\$67,578	\$191,000	\$191,000	\$191,000	0.0%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	1,525	2,000	-	2,000	0.0%
This line item includes monies for training participation for economic development staff. In 2016 these funds would likely be used for training in support of the State College Town Centre project.							
EMPLOYEE SUPPLY/EXPN TOTAL		-	\$1,525	\$2,000	-	\$2,000	0.0%
PERSONNEL TOTAL		-	\$1,525	\$2,000	-	\$2,000	0.0%
OPERATING							
OFFICE SUPPLIES							
65210	SUPPLIES	77	7	500	500	500	0.0%
65213	COMPUTER/COPIER SUPPLIES	-	-	250	250	250	0.0%
65215	POSTAGE	-	-	250	100	250	0.0%
OFFICE SUPPLIES TOTAL		\$77	\$7	\$1,000	\$850	\$1,000	0.0%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	1,265	502	750	750	750	0.0%
This line item covers lunch meetings for the RDA.							

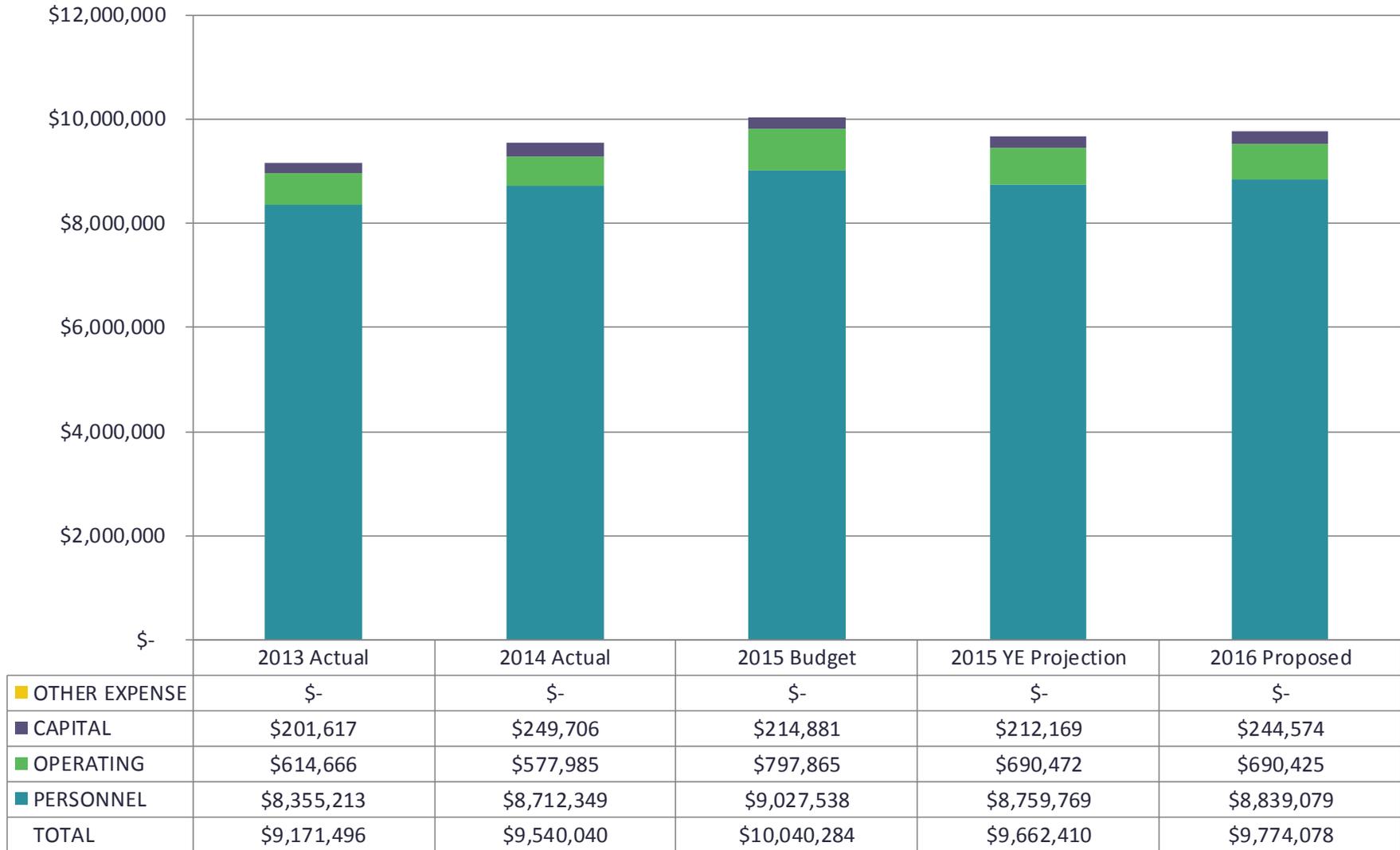
Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
PROGRAM EXPENSES TOTAL		\$1,265	\$502	\$750	\$750	\$750	0.0%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	2,625	415	4,000	-	40,000	900.0%
Monies for specific limited professional services related to real estate or economic activities for the RDA are covered in this account. Such services could include appraisals, pro forma development and assistance with RFP development. Monies in 2016 are requested for assistance with the State College Town Center project as part of the approved 2016-2020 Capital Improvement Plan as OP162.							
67311	ACCOUNTING & AUDITING	-	-	2,700	2,700	2,700	0.0%
67314	LEGAL SERVICES	-	-	2,000	-	5,000	150.0%
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	1,186	-	400	400	-	-100.0%
This line item includes the subscription to CDFA.							
67325	CONTRACTED PUBLIC SVCS (COG)	-	-	41,041	44,255	39,200	-4.5%
Monies represent staff costs for staffing RDA functions and programs. These costs are billed at the hourly rate for Planning staff. Projected costs for 2016 equal one half of a Grade 22 position with benefits.							
PROFESSIONAL SERVICE TOTAL		\$3,811	\$415	\$50,141	\$47,355	\$86,900	73.3%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	-	-	100	-	100	0.0%
HARDWARE/SOFTWARE TOTAL		-	-	\$100	-	\$100	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	-	-	250	-	-	-100.0%
72330	ADVERTISING	228	102	300	300	300	0.0%
COMMUNICATIONS TOTAL		\$228	\$102	\$550	\$300	\$300	-45.5%
CONTRIBUTIONS/GRANTS							
81510	COMMUNITY GRANTS/GIFTS	-	26,000	36,800	26,800	25,000	-32.1%
This line item provides support for the Centre County Economic Development Partnership.							
CONTRIBUTIONS/GRANTS TOTAL		-	\$26,000	\$36,800	\$26,800	\$25,000	-32.1%
HOME OWNERSHIP							
83505	ECONOMIC DEVELOPMENT PARTNERSH	25,000	5,575	-	-	-	0.0%
HOME OWNERSHIP TOTAL		\$25,000	\$5,575	-	-	-	0.0%
OPERATING TOTAL		\$30,382	\$32,601	\$89,341	\$76,055	\$114,050	27.7%
DEBT							



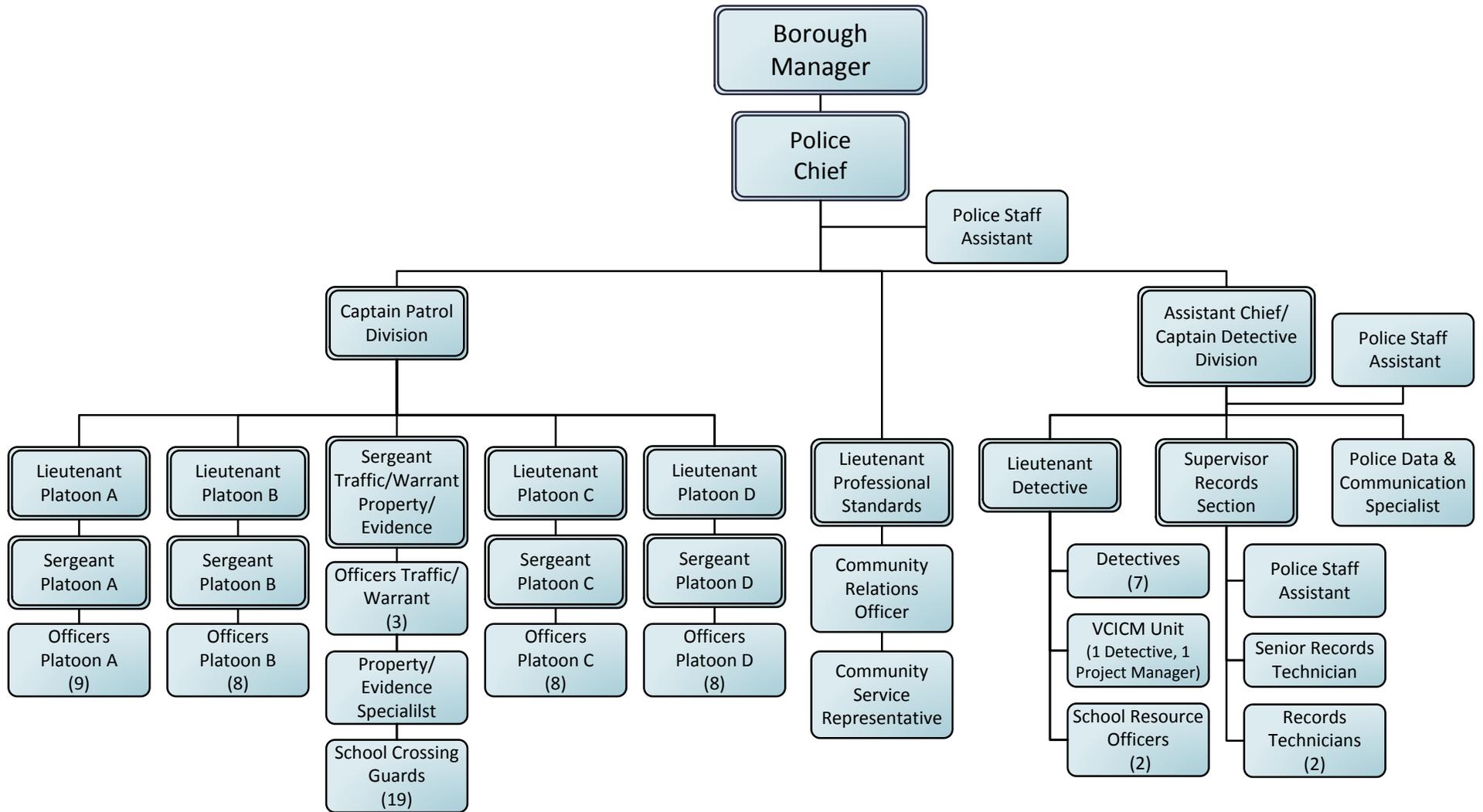
Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
DEBT							
95900	DEBT SERVICE - PRINCIPAL	3,700	5,000	6,600	6,600	8,200	24.2%
This line item provides for payment on the Kemmerer Road loan.							
95901	DEBT SERVICE - INTEREST	30,089	27,328	27,089	27,089	26,780	-1.1%
DEBT TOTAL		\$33,789	\$32,328	\$33,689	\$33,689	\$34,980	3.8%
DEBT TOTAL		\$33,789	\$32,328	\$33,689	\$33,689	\$34,980	3.8%
TOTAL EXPENDITURES		\$64,170	\$66,455	\$125,030	\$109,744	\$151,030	20.8%
ECONOMIC DEVELOPMENT TOTAL:		(\$28,882)	\$1,123	\$65,970	\$81,256	\$39,970	-39.4%
SCB REDEVELOPMENT AUTHOR TOTAL		(\$28,882)	\$350	\$58,743	(\$68,434)	\$23,285	-60.4%

Police Department

Police



Organizational Chart



Overview

The State College Police Department provides police services to State College Borough and the Townships of College and Harris. The Townships reimburse the Borough on a per-hour rate based upon a direct cost sharing formula, plus a factor for indirect costs. The Department provides the following services: community education and crime prevention, crime control, traffic safety, intergovernmental public safety services, victim support services, aggressive driving enforcement programs, alcohol source investigation, records management and police officer training.

Mission

The employees of the State College Police Department are committed to being responsive to our community in the delivery of quality services. Recognizing their responsibility to maintain order, while affording dignity and respect to every individual. Our mission is to improve the quality of life in our jurisdictions through a community partnership that promotes safe and secure neighborhoods and business districts. We will endeavor to identify and reduce citizens' concerns regarding traffic safety, criminal activity, neighborhood deterioration and continual nuisances by closely interacting with the community and local government departments while also engaging in crime prevention, criminal apprehension and other activities to reduce concerns in the community.

Goals

- Reduce crime through crime prevention initiatives
- Improve traffic safety in our jurisdictions
- Improve the safety of the downtown and neighborhoods
- Reduce unreasonable noise in the neighborhoods at night
- Improve police professionalism through training

Strategic Objectives

The primary police programs in this section of the budget include Crime Prevention, Crime Control, Traffic Safety, Intergovernmental Public Safety Services and Organizational Support. The following is a summary of police program plans for 2016.

Crime Prevention/Professionalism

The Professional Standards Section (PSS) oversees the Accreditation Program, Training, the Community Relations/Crime Prevention (CR/CP) officer and the Community Police Representatives. The PSS includes one Lieutenant, one Community Relations Police Officer and two Community Service Representatives.

The objectives under Crime Prevention include:

- Community Education Programs, which include involvement with neighborhood associations, issuance of media releases, release of messages through Twitter and Pinterest, talks to community groups and school classrooms, the Community Resource Fair, National Crime Prevention displays, career fairs, the citizen ride-along program, membership in the University Park Campus Community Partnership, chairing the F8 program, participation in Nuisance Property Task Force, coordination of the County's TRIAD program and participation in the Citizens' Police Academy.
- Youth Programs, which include assignment of three School Resource Officers, car seat safety checks, Centre County Law Enforcement Camp Cadet, bicycle rodeos, station tours, participation in Community Help Center's Youthful Offender Program and alternative adjudication programs.

Crime Control

The objectives under Crime Control include:

- Proactive Police Services, which include maintaining a system for business contact information, offering vacation home checks, park checks and school building patrols, initiating Problem Oriented Policing Projects and operating a bicycle patrol unit.
- Prevention and Detection of Crime, which includes the Highlands Neighborhood Safety Enhancement Program, participation in Centre County Crime Stoppers, Code Red Telephone Emergency Notification System, Neighborhood Watch, downtown foot and bike patrols, use of downtown public cameras and oversight of the Downtown Safety Enhancement Program.
- Apprehension of Criminals includes referral of all Penn State University student criminal arrests to Penn State University's Office of Judicial Affairs (in addition to criminal sanctions), seven Detectives to investigate crime, joint efforts with the Pennsylvania State Police, Liquor Control Enforcement and other Centre Region police agencies to enforce alcohol violations, Centre County investigators meetings to share information, Source Investigation Project (SIP), participating in the Centre County Drug Task Force with the Pennsylvania Office of Attorney General and access to the Pennsylvania Justice Network (JNET).

Traffic Safety

The objectives under Traffic Safety include:

- Identification of Hazardous Conditions and Locations, which includes analysis of high crash locations, traffic/speed surveys, use of speed monitoring and recording systems, use of the Department's Strategic Traffic Enforcement Program (STEP), special event planning for road closures, parades and races and use of Patrol Complaint Cards.

- Traffic Enforcement, which includes special speed and traffic signal enforcement details, motorcycle patrol, truck enforcement details, emphasis on the enforcement of speeding, red light, stop sign and other aggressive driving violations.
- Apprehension of Intoxicated Drivers, which includes a high priority for drunken and drugged driving enforcement by patrols, joint Driving Under the Influence (DUI) Sobriety Checkpoints and the Cops in Shops program.

Intergovernmental Public Safety Services

The objectives under Intergovernmental Public Safety Services include:

- Administration of Township Police Contracts, which is budgeted based on a proposal that College Township will purchase 260 hours of police service per week and Harris Township will purchase seventy-six (76) hours per week.
- Regional Programs, which are programs or services shared jointly between Centre Region police agencies, Centre County local police agencies or between the Police Department and the State College Area School District. These include a computerized records management and mobile system, a central booking center, a mobile command post, Tactical Response Team, South-Central Terrorism Task Force, DUI Sobriety Checkpoints, Crisis Intervention Team (CIT) training and School Resource Officers.

Training Improves Competence/Reduces Liability

Ongoing training of police officers is critical to maintaining a highly professional and competent police department. Some of the agency-wide trainings anticipated for 2016 include:

- Mandatory in-service training, Crisis Intervention Team (CIT) training, Cultural Awareness/Sensitivity, use of force, firearms training to include handgun, shotgun, less lethal weapon, Mini-14 rifle, and interactive shooting.

- Tactical Response Team training, Mobile Field Force, Active Shooter refresher, CPR, Automatic External Defibrillator (AED) and First Aid, Crisis Negotiations, Bomb Team training, supervisory courses, Emergency Vehicle Driving refresher and other pertinent training needs identified throughout the year. In addition, there will be various specialized trainings for individual officers, depending on their current specialized assignment.
- Crisis Intervention Team (CIT) Training: In 2011, the Department, along with other local police agencies in Centre County and the Centre County Mental Health/Intellectual Disabilities/Early Intervention & Drug and Alcohol (MHID) Office, implemented a CIT Program. The Department has trained twenty-eight (28) officers, providing each officer with forty (40) hours of specialized training on effectively dealing with persons in emotional crisis.
- Aggressive Driving Enforcement: The Department continues to receive Aggressive Driving Enforcement funds from PennDOT. These grant funds are designated to conduct assertive enforcement of aggressive driving violations such as speeding, red light running, following too close, stop sign and other dangerous driving violations. In 2016, the Department expects to receive approximately \$12,000 to offset police overtime costs.
- Source Investigation Project (SIP): The Pennsylvania Liquor Control Board continues to provide funds for officers to conduct additional patrols for persons furnishing alcohol to minors. These funds are used to conduct source investigations on- and off-campus. In August 2015, the Department received a \$40,000 grant for a two-year period, which ends July 2017.

2016 Grant Programs

The Department anticipates grant funding for various programs in 2016 that include:

- Victim Centered Intensive Case Manager (VCICM) Unit: Since 2006, grant funding has been received to fund a portion of the salary and benefit costs for a Domestic Violence Detective position, a Project Technician and for a Victim Advocate from the Women’s Resource Center who is assigned full-time to the VCICM Unit. This funding, approximately \$100,000 annually, continues through at least December 2016.
- Sexual Assault Officer: Approximately \$30,000 is expected to support a portion of the Department’s Sexual Assault Detective position through the STOP Violence Against Women Program.

State College Borough Statistics

- The calls for police service in State College Borough (14,126) in the 12 months ending July 2015 were 0.7% lower than the period ending July 2014 (14,232).
- Part I Crimes in the Borough (murder, robbery, burglary, theft, aggravated assault, rape and arson) have decreased 2.2% (615) compared to the same period in the prior year (629).
- Part II Crimes (disorderly conduct, criminal mischief, underage drinking, driving under the influence, etc.) reported between August 2014 and July 2015 decreased 4.3% (2,246) versus the previous 12-month period (2,348).
- Borough ordinance offenses reported for the period ending July 2015 decreased by 8.9% (1,262) compared to the previous year ending July 2014 (1,386).
- Vehicle crashes in the Borough increased 6.2% (809) over the previous year ending July 2014 (762).



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
65 POLICE							
REVENUE:							
LICENSES AND PERMITS							
41650	TOWING LICENSES	2,325	2,325	2,550	2,550	2,550	0.0%
Revenue in this account is for the license renewal fees for Borough approved towing companies. Currently, there are three towing companies licensed with the Borough.							
LICENSES AND PERMITS TOTAL		\$2,325	\$2,325	\$2,550	\$2,550	\$2,550	0.0%
FINES AND VIOLATIONS							
42100	CRIME CODE VIOLATIONS	283,809	230,064	250,000	225,000	230,000	-8.0%
Revenue from fines paid by defendants for criminal offenses are assigned to this account.							
42110	VEHICLE CODE VIOLATIONS	130,261	126,219	140,000	120,000	125,000	-10.7%
Revenue generated from fines paid by violators for vehicle code and/or traffic offenses are assigned to this account.							
42120	ORDINANCE VIOLATIONS	125,519	102,418	125,000	90,000	273,000	118.4%
Revenue from fines paid for various criminal ordinance violations are assigned to this account. The most common violations include noise, public urination and open container. The increase in the anticipated revenue in this account is a result of an increase in the minimum fines for each of these common ordinance violations.							
42130	STATE POLICE FINES	16,356	16,025	15,000	15,000	15,000	0.0%
This revenue is from a portion of traffic violations issued in the Borough by the Pennsylvania State Police. Effective 2013, the percentage that gets distributed to the Borough decreased.							
FINES AND VIOLATIONS TOTAL		\$555,945	\$474,725	\$530,000	\$450,000	\$643,000	21.3%
GRANTS							
44100	FEDERAL GRANT	291,137	206,776	177,000	165,000	136,000	-23.2%
Revenue in this account is for several federal grants the Borough receives for various Police Department programs. These programs include the Encouraging Arrest Grant, which partially covers the Victim Centered Intensive Case Management (VICIM) Unit, grant funds from the Pennsylvania Liquor Control Board (PLCB) for overtime for the Department's Source Investigation Program (SIP) and STOP grant that provides partial reimbursement for the Sexual Assault Detective.							
44200	STATE GRANT	84,129	59,458	75,000	85,000	75,000	0.0%
This account includes the Drug Task Force, Buckle Up PA, Aggressive Driving and DUI Sobriety Checkpoints grants received from the Commonwealth.							
GRANTS TOTAL		\$375,267	\$266,234	\$252,000	\$250,000	\$211,000	-16.3%
SHARE/ENTITL/IN LIEU							
45600	LOCAL SHARED REVENUE	189,638	30,652	235,000	435,000	210,000	-10.6%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
This account is for reimbursement by the State College Area School District for the School Resource Officer (SRO) programs at the high school, middle school and Delta school.							
SHARE/ENTITL/IN LIEU TOTAL		\$189,638	\$30,652	\$235,000	\$435,000	\$210,000	-10.6%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	2,090,848	2,235,253	2,175,000	2,250,000	2,350,000	8.0%
Revenue in this account is for the police service agreements with College and Harris Townships and reimbursement for overtime police services for Penn State football, Central PA Festival of the Arts and other entities that purchase overtime services from the Borough.							
46110	FEE FOR SERVICES	4,280	1,339	2,500	1,000	2,000	-20.0%
Revenue in this account is for reimbursement for specialized forensic services provided to other police departments.							
46210	SALE OF MATERIALS/CONCESSIONS	17,410	20,216	19,000	20,000	20,000	5.3%
This account is for the payment received for providing crash reports to insurance companies and involved parties, as well as the purchase of various police reports.							
CONTRACTED SERVICES TOTAL		\$2,112,539	\$2,256,809	\$2,196,500	\$2,271,000	\$2,372,000	8.0%
TOTAL REVENUE		\$3,235,714	\$3,030,745	\$3,216,050	\$3,408,550	\$3,438,550	6.9%

EXPENDITURES:

PERSONNEL

SALARIES AND WAGES

60112	SALARY & WAGES - FULL TIME	5,152,691	5,460,763	5,403,548	5,210,000	5,330,556	-1.4%
60115	SALARY & WAGES - PART TIME	77,248	78,590	77,600	79,000	81,000	4.4%
60180	OVERTIME PAY	521,630	528,148	575,000	525,000	550,000	-4.3%
SALARIES AND WAGES TOTAL		\$5,751,569	\$6,067,502	\$6,056,148	\$5,814,000	\$5,961,556	-1.6%

EMPLOYEE BENEFITS

61192	OASDI- EMPLOYER PAID	349,749	352,606	365,639	350,000	360,042	-1.5%
61193	MEDICARE - EMPLOYER PAID	81,795	82,464	85,513	82,000	84,210	-1.5%
61196	HEALTH INSURANCE	1,280,272	1,230,601	1,394,671	1,400,000	1,396,679	0.1%
61198	VISION/DENTAL INSURANCE	60,499	56,817	61,428	61,000	59,065	-3.8%
61199	LIFE & DISABILITY INSURANCE	10,755	19,257	13,319	13,319	12,870	-3.4%
61200	PENSION	523,360	544,220	669,079	669,709	545,934	-18.4%
61201	WORKERS COMPENSATION	159,148	184,864	199,381	199,381	233,363	17.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
61210	EMPLOYEE PARKING	16,320	3,300	3,360	3,360	3,360	0.0%
EMPLOYEE BENEFITS TOTAL		\$2,481,898	\$2,474,131	\$2,792,390	\$2,778,769	\$2,695,523	-3.5%
EMPLOYEE SUPPLY/EXPN							
62120	TRAVEL/MILEAGE EXPENSE	5,067	5,067	6,500	6,500	6,500	0.0%
This line item reimburses Police Officers for the use of personal vehicles to attend court when off duty.							
62121	PROFESSIONAL DEVELOPMENT	-	1,005	55,000	52,000	58,000	5.5%
In addition to ongoing general police development, funds have been included for various professional training courses, seminars and conferences.							
62130	CONTINUING EDUCATION/TUITION	65,083	101,872	55,000	40,000	50,000	-9.1%
This account represents tuition expenses for Police Officers as well as monies to send three Police Officers to the required Act 120 Basic Police Academy.							
62140	RECRUITMENT/RELOCATION	7,602	15,224	7,500	7,500	7,500	0.0%
This account represents costs to recruit candidates for future testing, to conduct background investigations on police officer candidates and promotional testing and selection.							
62160	CLOTHING/UNIFORMS & MAINT	43,994	47,548	55,000	61,000	60,000	9.1%
This account covers costs to purchase a set of winter and summer uniforms for each officer, bicycle uniforms for each bicycle patrol officer, motorcycle uniforms for three motorcycle officers and uniforms for newly hired police officers. The 2016 Budget continues the replacement of winter jackets, holsters for new Glock pistols, additional safety helmets and the purchase of insignias for the Police Officer Recognition Program (PORP). Expenditures are also budgeted for uniform maintenance (dry cleaning and alterations).							
EMPLOYEE SUPPLY/EXPN TOTAL		\$121,746	\$170,716	\$179,000	\$167,000	\$182,000	1.7%
PERSONNEL TOTAL		\$8,355,213	\$8,712,349	\$9,027,538	\$8,759,769	\$8,839,079	-2.1%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	108,151	102,360	120,000	100,000	110,000	-8.3%
FUEL & LUBRICANTS TOTAL		\$108,151	\$102,360	\$120,000	\$100,000	\$110,000	-8.3%
OFFICE SUPPLIES							
65210	SUPPLIES	8,874	11,903	13,500	12,000	13,000	-3.7%
65212	FORMS	2,896	2,299	3,500	4,000	3,500	0.0%
65213	COMPUTER/COPIER SUPPLIES	12,173	6,161	12,000	6,000	7,500	-37.5%
This line item includes maintenance costs for the three photocopy machines as well as toner cartridges and other copying expenses.							
65215	POSTAGE	7,187	7,390	7,500	7,000	7,500	0.0%
OFFICE SUPPLIES TOTAL		\$31,130	\$27,753	\$36,500	\$29,000	\$31,500	-13.7%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	1,046	1,316	1,500	1,700	1,750	16.7%
66235	SPECIAL PROJECTS/GRANTS	130,982	74,749	97,000	70,000	35,000	-63.9%
This line accounts for expenses associated with the various grants received for Police Department programs.							
66238	GROUP ACTIVITIES/PROGRAM SUPP	26,697	16,640	45,102	42,000	45,000	-0.2%
This line item covers the cost of items used by the officers in the field during investigations and for training purposes including targets, ammunition, supplies for less lethal weapons, supplies for crime prevention, first aid, bicycle programs, batteries, highway flares, CDs, DVDs, thumb drives and repair and maintenance of various items.							
66260	INVESTIGATIVE COSTS	21,104	10,645	20,000	15,000	18,000	-10.0%
Charges in this account are for miscellaneous investigative costs including urgent DNA analysis conducted by a private lab. This account also includes a computerized auto tracking system, costs for computer forensic analysis and lease costs for a vehicle for an undercover drug detective.							
71250	OFFICE FURNITURE/FURNISHINGS	-	-	10,275	10,000	2,000	-80.5%
Expenditures for this account will be used to purchase new chairs for the Patrol OIC office as well as the Patrol Supervisor offices.							
PROGRAM EXPENSES TOTAL		\$179,829	\$103,350	\$173,877	\$138,700	\$101,750	-41.5%
PROFESSIONAL SERVICE							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	5,375	6,510	12,500	10,000	12,000	-4.0%
Budgeted in this line item are charges for various professional association dues, membership fees and annual subscriptions including annual accreditation fee and International Association of Chiefs of Police (IACP) Net service.							
67325	CONTRACTED PUBLIC SERVICES	-	-	5,000	-	5,000	0.0%
Appropriations are budgeted for the few instances when Central Booking Center operating costs are not covered by the defendant's booking fee. If local municipal contributions are required, each local police department will be assessed fees based on each agency's percentage of misdemeanor and felony criminal complaints filed in the Court of Common Pleas. Local contributions have not been necessary for the past four years.							
PROFESSIONAL SERVICE TOTAL		\$5,375	\$6,510	\$17,500	\$10,000	\$17,000	-2.9%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	86,036	82,610	95,000	65,000	80,000	-15.8%
This line item represents the repair and maintenance costs of 31 Police Department vehicles.							
VEHICLE REPAIR/MAINT TOTAL		\$86,036	\$82,610	\$95,000	\$65,000	\$80,000	-15.8%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	487	5,781	2,500	1,000	2,000	-20.0%
Expenses previously posted to this account are now being charged to Account B101-11-65-00-0000-000-69310.							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
69310	COMPUTER MAINTENANCE/SUPPORT	10,872	59,441	98,000	95,000	110,000	12.2%
<p>Costs in this account are for airtime, frame relay and the server for the Borough's share of the operation of fifteen mobile computers in the patrol vehicles. Monies are also budgeted for annual costs for the Department's ExecuTime scheduling software, PowerDMS and CrimeReports. Also included in this account are monies to be used for the Police Records Management System (RMS) connection and the RMS Software Service Maintenance Agreement (SSMA), fifteen in-car cameras and server, three Oxygen and one Cellebrite licensing costs.</p>							
69320	NEW COMPUTER EQUIPMENT	-	-	-	-	7,800	0.0%
<p>Expenditures for this account will be used to purchase a new Automatic External Defibrillator (AED), an iPad and a desktop computer tower with at least one terabyte hard drive for cell phone extractions, analysis and archiving.</p>							
69330	SPECIALIZED/OFFICE EQUIP MAINT	165	-	-	-	-	0.0%
HARDWARE/SOFTWARE TOTAL		\$11,524	\$65,222	\$100,500	\$96,000	\$119,800	19.2%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	11,074	10,178	36,472	36,472	35,375	-3.0%
<p>This line item budgets for various minor equipment needed in the Police Department. In 2016, the Department will purchase sixty-five new Glock pistols, eleven Conducted Electrical Weapons (TASERS), photo hanging system and frames, library/conference room television, a new police bicycle and various other minor equipment needs.</p>							
71300	REPAIRS & MAINT - EQUIPMENT	8,022	9,962	10,000	10,000	11,000	10.0%
<p>These line item expenditures will be used for the calibration and repairs to the speed timing devices, AED batteries and maintenance, medical director's fee for oversight of the AED program, the Borough's share of the Region's Mobile Command Post vehicle, Speed Sign Board batteries, "over the air" reporting and patrol vehicle fire extinguisher maintenance.</p>							
SMALL TOOLS/EQUIP TOTAL		\$19,096	\$20,140	\$46,472	\$46,472	\$46,375	-0.2%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	43,325	43,412	51,000	50,000	50,000	-2.0%
<p>This account covers the costs for all telephones in the Police Department, "air time" for cellular phones for all on-duty police officers and smartphones for all detectives and administrators.</p>							
72327	RADIO EQUIPMENT MAINTENANCE	6,848	1,153	7,500	2,500	5,000	-33.3%
<p>This account will be used for maintaining the Department's 66 portable radios, 31 mobile radios and six control stations throughout the Police Department. This also includes the purchase of replacement radio batteries, lapel mics and ear pieces.</p>							
COMMUNICATIONS TOTAL		\$50,173	\$44,566	\$58,500	\$52,500	\$55,000	-6.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	123,351	1,646	12,162	7,800	14,000	15.1%
<p>This line item represents the Police Department's share of insurance coverage for vehicle liability and physical equipment damage and public employees bond.</p>							
80352	LIABILITY INSURANCE	-	123,829	137,354	145,000	115,000	-16.3%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
INSURANCE/RISK MGMT TOTAL		\$123,351	\$125,475	\$149,516	\$152,800	\$129,000	-13.7%
OPERATING TOTAL		\$614,666	\$577,985	\$797,865	\$690,472	\$690,425	-13.5%
CAPITAL							
CAPITAL CONSTRUCTION							
93740	CAP PURCHASES - COMPUTER EQUIP	2,739	1,058	-	-	16,000	0.0%
93750	CAP PURCH - SPECIALIZED EQUIP	3,920	8,598	1,788	-	-	-100.0%
93760	CAP PURCH - FURNITR/APPLIANCES	2,688	2,650	925	-	-	-100.0%
93775	CAP PURCHASES - MAJOR EQUIP	30,392	29,122	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$39,738	\$41,428	\$2,713	-	\$16,000	489.7%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	58,875	58,875	35,084	35,084	52,084	48.5%
This appropriation covers the first year of the annual depreciation for video surveillance. The Police Department, the Parking Fund and Public Works facilities are sharing the depreciation for this project. The amount also reflects the last year of depreciation for the in-car computers (MCTs) for the Police Department fleet.							
94850	DEPRECIATION-VEHICLES	103,004	120,528	132,164	132,165	131,570	-0.4%
94860	DEPRECIATION-MACH/EQUIPMENT	-	28,875	44,920	44,920	44,920	0.0%
This account represents depreciation of the Police Department's 66 portable radios, 31 mobile radios and six control stations.							
DEPRECIATION TOTAL		\$161,879	\$208,278	\$212,168	\$212,169	\$228,574	7.7%
CAPITAL TOTAL		\$201,617	\$249,706	\$214,881	\$212,169	\$244,574	13.8%
TOTAL EXPENDITURES		\$9,171,496	\$9,540,040	\$10,040,284	\$9,662,410	\$9,774,078	-2.7%
POLICE TOTAL:		(\$5,935,782)	(\$6,509,295)	(\$6,824,234)	(\$6,253,860)	(\$6,335,528)	-7.2%

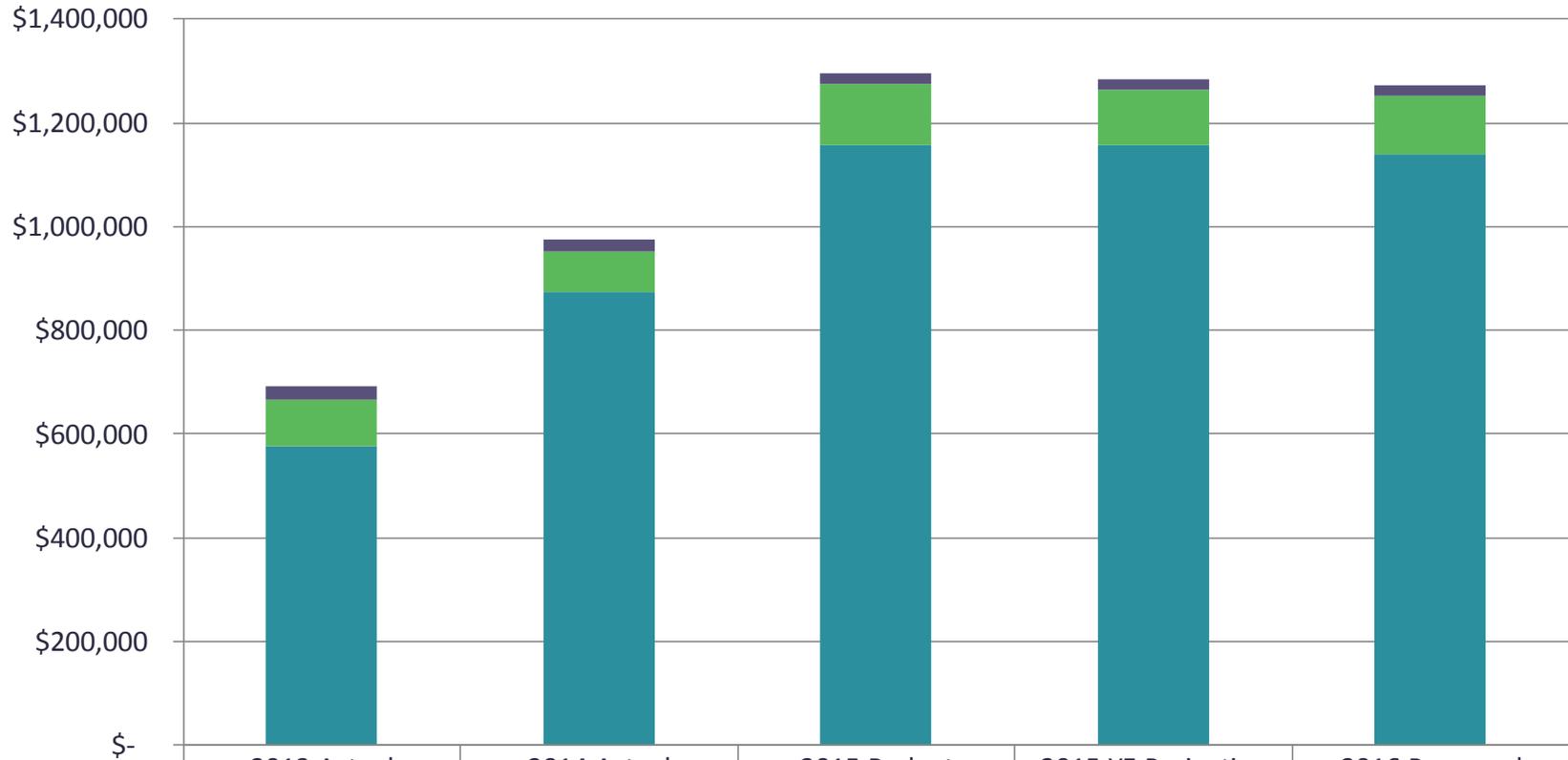


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Public Works Department

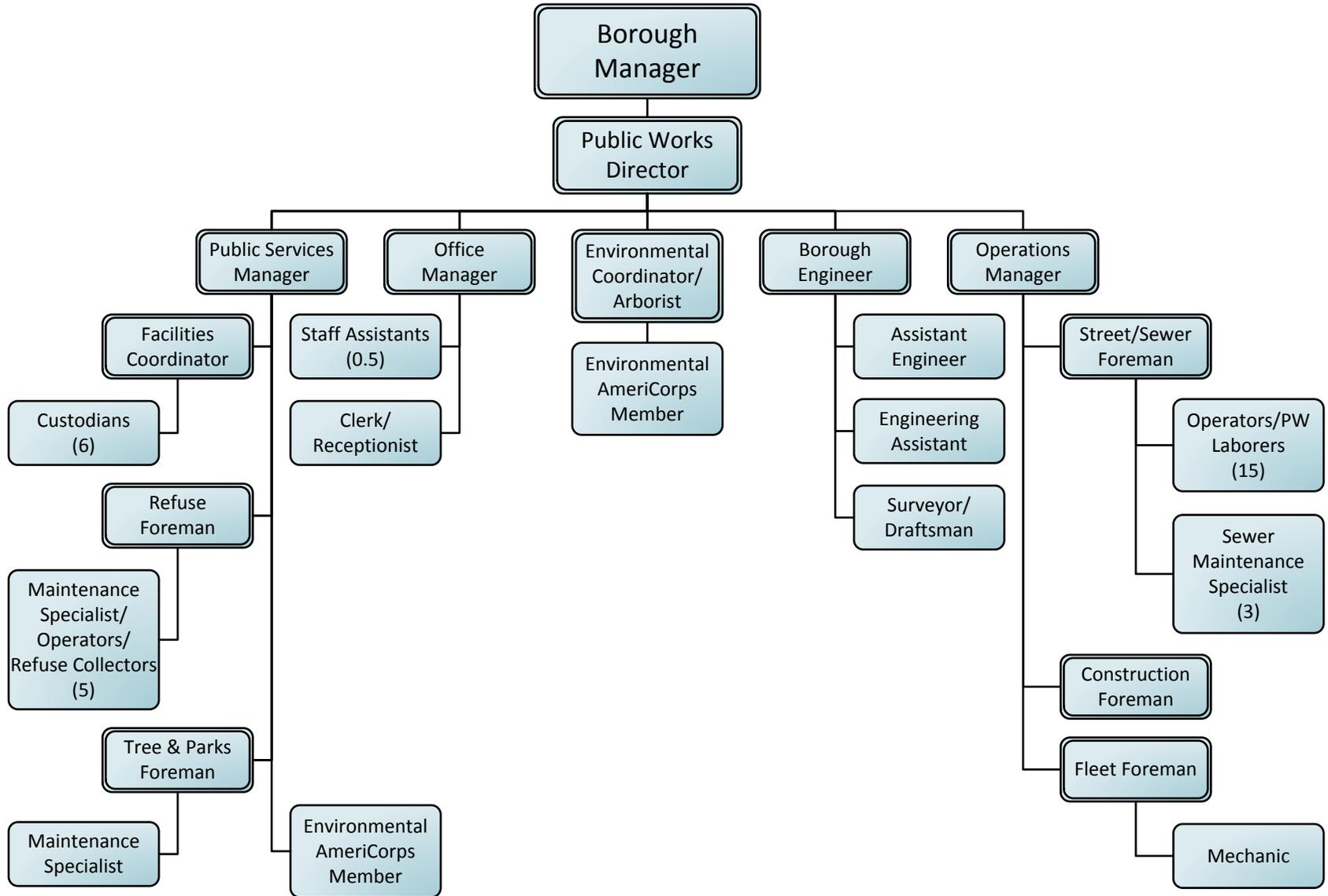
Public Works Department Administration Division

Public Works - Administration



	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Proposed
OTHER EXPENSE	\$-	\$-	\$-	\$-	\$-
CAPITAL	\$25,458	\$23,606	\$22,171	\$22,171	\$17,852
OPERATING	\$90,998	\$78,739	\$116,245	\$105,316	\$113,004
PERSONNEL	\$575,585	\$874,401	\$1,158,545	\$1,158,186	\$1,140,845
TOTAL	\$692,041	\$976,747	\$1,296,961	\$1,285,673	\$1,271,701

Organizational Chart



Overview

The Administration Division of the Public Works Department provides planning, supervision, engineering, construction management and land surveying services for all Borough facilities and projects. The Division is also responsible for solid waste management, maintenance of all municipal-owned buildings and grounds, streets, alleys, storm and sanitary sewers, vehicles and equipment. The Division oversees the administration of all contract services provided to the Borough. Staff provides professional services to the Tree Commission, Transportation Commission and other authorities, boards and commissions, as needed.

Mission

Administer the activities of the various divisions of the Public Works Department in a cost-effective manner and provide engineering and technical support services to all departments of the Borough.

Goals

- Improve education initiatives for various programs including storm sewer management, waste reduction and sanitary sewer inflow/infiltration
- Identify various work-related components that could be completed through the use of volunteers and solicit volunteers for completing these projects

Strategic Objectives

Municipal Separate Storm Sewer System (MS4)

Continue efforts in education and recordkeeping in accordance with a permit through the Department of Environmental Protection (DEP) for our storm water system.

Project Management Plans

Produce a Project Management Plan (PMP) for each project. These plans will include, at a minimum, a description, budget, schedule for bidding and construction, a public relations plan and project closeout.

Sustainability Initiatives

Pursue sustainability initiatives in-house and through the development of additional community programs.



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
70 PUBLIC WORKS ADMIN							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	-	514,771	535,362	-	-	-100.0%
This line item represents revenue received from Streets, Facilities, Trees/Park and other funds for Department of Public Works Administrative Services.							
46101	PUBLIC WORKS SERVICES	-	-	-	535,362	701,550	0.0%
Revenue received from Streets, Facilities, Trees/Park and Other Funds for Department of Public Works Administrative Services.							
CONTRACTED SERVICES TOTAL		-	\$514,771	\$535,362	\$535,362	\$701,550	31.0%
TOTAL REVENUE		-	\$514,771	\$535,362	\$535,362	\$701,550	31.0%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	318,971	639,750	818,966	818,966	770,794	-5.9%
60115	SALARY & WAGES - PART TIME	15,384	13,221	13,750	13,750	-	-100.0%
60180	OVERTIME PAY	12	5,212	5,000	5,000	2,385	-52.3%
SALARIES AND WAGES TOTAL		\$334,367	\$658,183	\$837,716	\$837,716	\$773,179	-7.7%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	19,970	38,756	41,144	41,145	47,860	16.3%
61193	MEDICARE - EMPLOYER PAID	4,670	9,064	9,621	9,261	11,210	16.5%
61196	HEALTH INSURANCE	147,380	100,799	173,377	173,377	161,012	-7.1%
61198	VISION/DENTAL INSURANCE	1,622	4,313	6,032	6,032	6,289	4.3%
61199	LIFE & DISABILITY INSURANCE	3,620	3,487	2,198	2,198	2,442	11.1%
61200	PENSION	42,832	28,520	59,590	59,590	93,836	57.5%
61201	WORKERS COMPENSATION	8,586	13,493	8,875	8,875	1,849	-79.2%
61210	EMPLOYEE PARKING	1,480	1,386	1,992	1,992	1,968	-1.2%
EMPLOYEE BENEFITS TOTAL		\$230,160	\$199,817	\$302,829	\$302,470	\$326,466	7.8%
EMPLOYEE SUPPLY/EXPN							

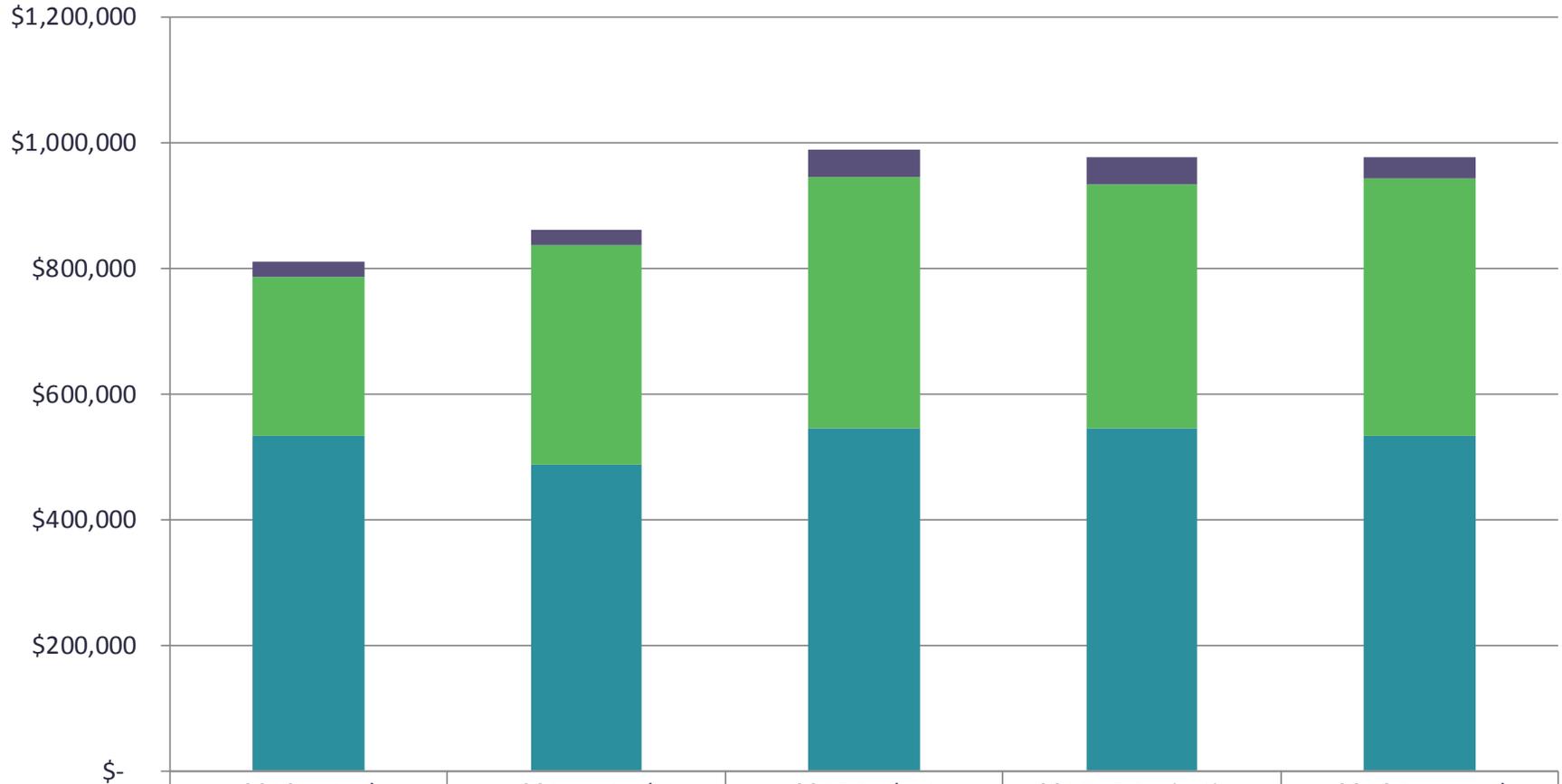
Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
62121	PROFESSIONAL DEVELOPMENT	-	8,666	10,000	10,000	14,500	45.0%
This line item includes seminars, conferences and trade shows for those employees who must maintain a license or accreditation as well as those employees who want and need to stay abreast of new techniques, advanced training and changing technology.							
62130	CONTINUING EDUCATION/TUITION	11,058	7,735	8,000	8,000	8,000	0.0%
This line item provides appropriations for employee higher education and professional certification and licensure.							
EMPLOYEE SUPPLY/EXPN TOTAL		\$11,058	\$16,401	\$18,000	\$18,000	\$22,500	25.0%
PERSONNEL TOTAL		\$575,585	\$874,401	\$1,158,545	\$1,158,186	\$1,122,145	-3.1%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	4,040	3,894	3,750	3,750	3,750	0.0%
FUEL & LUBRICANTS TOTAL		\$4,040	\$3,894	\$3,750	\$3,750	\$3,750	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	1,655	2,780	2,500	1,800	1,900	-24.0%
65212	FORMS	1,102	669	750	600	225	-70.0%
This line item includes forms used by Engineering staff that are printed in duplicate or triplicate and include sidewalk inspection forms, sewer permits, street excavation and/or occupancy permits and tree permits.							
65213	COMPUTER/COPIER SUPPLIES	3,191	1,768	2,200	3,000	3,200	45.5%
65215	POSTAGE	979	1,034	1,000	1,000	1,200	20.0%
OFFICE SUPPLIES TOTAL		\$6,927	\$6,251	\$6,450	\$6,400	\$6,525	1.2%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	2,486	1,664	2,890	2,700	2,890	0.0%
This line item covers lunch meetings for the Transportation Commission (TC) and staff meetings for the Safety Committee, Regional Public Works Engineers and a few unscheduled design charettes or other meetings.							
66235	SPECIAL PROJECTS/GRANTS	1,042	11,596	27,600	29,508	27,600	0.0%
Costs for the annual contract with ClearWater Conservancy (CWC) with regard to the Borough's National Pollution Discharge Elimination System (NPDES) and Municipal Separate Storm Sewer System (MS4) permit are covered under this account. CWC assists with many of the public education and participation requirements of the permit. In anticipation of continued Federal and State support for the AmeriCorps Program, monies have been included in this line item to fund the Borough's portion of the cost of hosting an Environmental AmeriCorps member. Additional monies have been added to support the continuation of the Penn State Sustainable Communities Collaborative.							
66238	GROUP ACTIVITIES/PROGRAM SUPP	13,670	5,121	6,110	7,475	7,650	25.2%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
<p>Costs for equipment, tools and supplies used by the Department, the yearly expense associated with the PA One-Call System, inspection of fire extinguishers and a portion of required drug and alcohol testing are covered by this line item. An appropriation is requested to purchase a laminating machine to make temporary signs for construction projects, Arts Festival and parking lot notifications. This machine would save staff time and produce a more effective product.</p>							
PROGRAM EXPENSES TOTAL		\$17,199	\$18,382	\$36,600	\$39,683	\$38,140	4.2%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	23,869	10,465	13,525	13,525	27,200	101.1%
<p>An appropriation is included for the services of consultants to assist or supplement the work of the Engineering staff. This typically includes traffic studies, vehicle counts and assistance with the various parking structures. Also included is the Department's annual Geographic Information Systems (GIS) services contract with Centre County.</p>							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	80	-	1,200	1,355	1,355	12.9%
<p>This line item includes dues for the American Public Works Association (APWA), which are both national and local memberships. Also included are memberships with the Arbor Day Foundation and the International Society of American Arborists.</p>							
67325	CONTRACTED PUBLIC SERVICES	-	1,590	6,000	-	-	-100.0%
PROFESSIONAL SERVICE TOTAL		\$23,949	\$12,055	\$20,725	\$14,880	\$28,555	37.8%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	7,179	4,617	6,620	7,200	7,000	5.7%
<p>This line item covers the cost for the fleet vehicles used by the Public Works Administration staff.</p>							
VEHICLE REPAIR/MAINT TOTAL		\$7,179	\$4,617	\$6,620	\$7,200	\$7,000	5.7%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	647	54	850	1,375	-	-100.0%
<p>This line item covers the surveying equipment, GPS and other equipment used by staff.</p>							
69310	COMPUTER MAINTENANCE/SUPPORT	12,510	18,162	22,800	13,500	10,500	-53.9%
<p>Included in this line item are new and existing software maintenance costs, including AutoCAD, ESRI and DLT Solutions.</p>							
69320	NEW COMPUTER EQUIPMENT	-	-	390	-	-	-100.0%
HARDWARE/SOFTWARE TOTAL		\$13,157	\$18,216	\$24,040	\$14,875	\$10,500	-56.3%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	3,871	3,463	4,000	3,400	3,500	-12.5%
COMMUNICATIONS TOTAL		\$3,871	\$3,463	\$4,000	\$3,400	\$3,500	-12.5%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	3,985	4,537	5,360	5,071	6,343	18.3%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
INSURANCE/RISK MGMT TOTAL		\$3,985	\$4,537	\$5,360	\$5,071	\$6,343	18.3%
CONTRIBUTIONS/GRANTS							
81510	COMMUNITY GRANTS/GIFTS	10,691	7,325	8,700	10,057	8,691	-0.1%
Expenditures in this account are for expenditures for the Water Resources Monitoring Project, as well as the Borough's dues with the Spring Creek Watershed Commission.							
CONTRIBUTIONS/GRANTS TOTAL		\$10,691	\$7,325	\$8,700	\$10,057	\$8,691	-0.1%
OPERATING TOTAL		\$90,998	\$78,739	\$116,245	\$105,316	\$113,004	-2.8%
CAPITAL							
CAPITAL CONSTRUCTION							
93650	MINOR CAPITAL PROJECTS	3,901	568	1,500	1,500	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		\$3,901	\$568	\$1,500	\$1,500	-	-100.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	8,716	8,716	-	-	-	0.0%
94850	DEPRECIATION-VEHICLES	12,841	13,212	17,306	17,306	14,487	-16.3%
94860	DEPRECIATION-MACH/EQUIPMENT	-	1,110	3,365	3,365	3,365	0.0%
This line item covers the depreciation of the eight radios used by Public Works Administration.							
DEPRECIATION TOTAL		\$21,557	\$23,038	\$20,671	\$20,671	\$17,852	-13.6%
CAPITAL TOTAL		\$25,458	\$23,606	\$22,171	\$22,171	\$17,852	-19.5%
TOTAL EXPENDITURES		\$692,041	\$976,747	\$1,296,961	\$1,285,673	\$1,253,001	-3.4%
PUBLIC WORKS ADMIN TOTAL:		(\$692,041)	(\$461,975)	(\$761,599)	(\$750,311)	(\$551,451)	-27.6%

Public Works Department Municipal Facilities Division

Public Works - Facilities



	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Proposed
OTHER EXPENSE	\$-	\$-	\$-	\$-	\$-
CAPITAL	\$24,509	\$23,504	\$42,500	\$42,500	\$34,000
OPERATING	\$253,328	\$350,088	\$399,278	\$389,036	\$408,834
PERSONNEL	\$534,059	\$487,670	\$547,000	\$546,200	\$534,249
TOTAL	\$811,896	\$861,262	\$988,778	\$977,736	\$977,083

Overview

The Municipal Facilities Division of the Public Works Department maintains the Municipal Building, the Service Building and other municipally maintained buildings.

Mission

Maintain Borough facilities in a safe, clean and efficient manner to best serve the community.

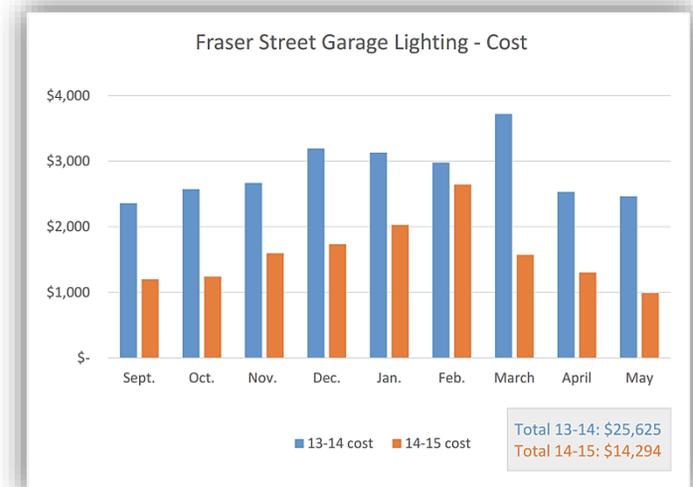
Goals

- Implement the work order system for the Municipal Facilities Division. Work orders will track actual time and supplies consumed on virtually all work functions of this and other Public Works Divisions
- Continue to implement energy saving strategies to increase energy efficiency

Strategic Objectives

Energy Efficiency Projects

Energy audits have been completed on several buildings. Staff implemented cost-effective, energy-saving measures and will continue to pursue identified strategies that do not directly conflict with the core services of audited facilities. These projects should have an anticipated break-even point of five years or less.



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
72 PUBLIC WORKS FACILITIES							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	143,572	112,965	126,691	119,462	121,420	-4.2%
This account includes payment for custodial and building maintenance services provided to Schlow Centre Region Library.							
46101	PUBLIC WORKS SERVICES	-	-	-	147,977	177,157	0.0%
CONTRACTED SERVICES TOTAL		\$143,572	\$112,965	\$126,691	\$267,439	\$298,577	135.7%
TOTAL REVENUE		\$143,572	\$112,965	\$126,691	\$267,439	\$298,577	135.7%

EXPENDITURES:**PERSONNEL****SALARIES AND WAGES**

60112	SALARY & WAGES - FULL TIME	337,197	289,507	284,308	284,308	298,358	4.9%
Payroll charges for Custodians and the Facilities Coordinator are posted to this account along with pro-rated charges for Public Works Administration staff.							
60115	SALARY & WAGES - PART TIME	5,656	-	-	-	-	0.0%
60180	OVERTIME PAY	950	14,688	27,584	27,584	18,389	-33.3%
SALARIES AND WAGES TOTAL		\$343,802	\$304,195	\$311,892	\$311,892	\$316,747	1.6%

EMPLOYEE BENEFITS

61192	OASDI- EMPLOYER PAID	20,613	17,553	16,688	16,688	19,425	16.4%
61193	MEDICARE - EMPLOYER PAID	4,820	4,105	3,902	3,902	4,544	16.5%
61196	HEALTH INSURANCE	119,577	114,053	131,876	131,876	125,780	-4.6%
61198	VISION/DENTAL INSURANCE	5,775	5,139	5,611	5,611	5,112	-8.9%
61199	LIFE & DISABILITY INSURANCE	750	1,297	975	975	943	-3.3%
61200	PENSION	21,531	25,355	55,668	55,668	40,350	-27.5%
61201	WORKERS COMPENSATION	11,392	11,479	13,388	13,388	14,348	7.2%
61210	EMPLOYEE PARKING	-	14	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		\$184,459	\$178,995	\$228,108	\$228,108	\$210,502	-7.7%

EMPLOYEE SUPPLY/EXPN

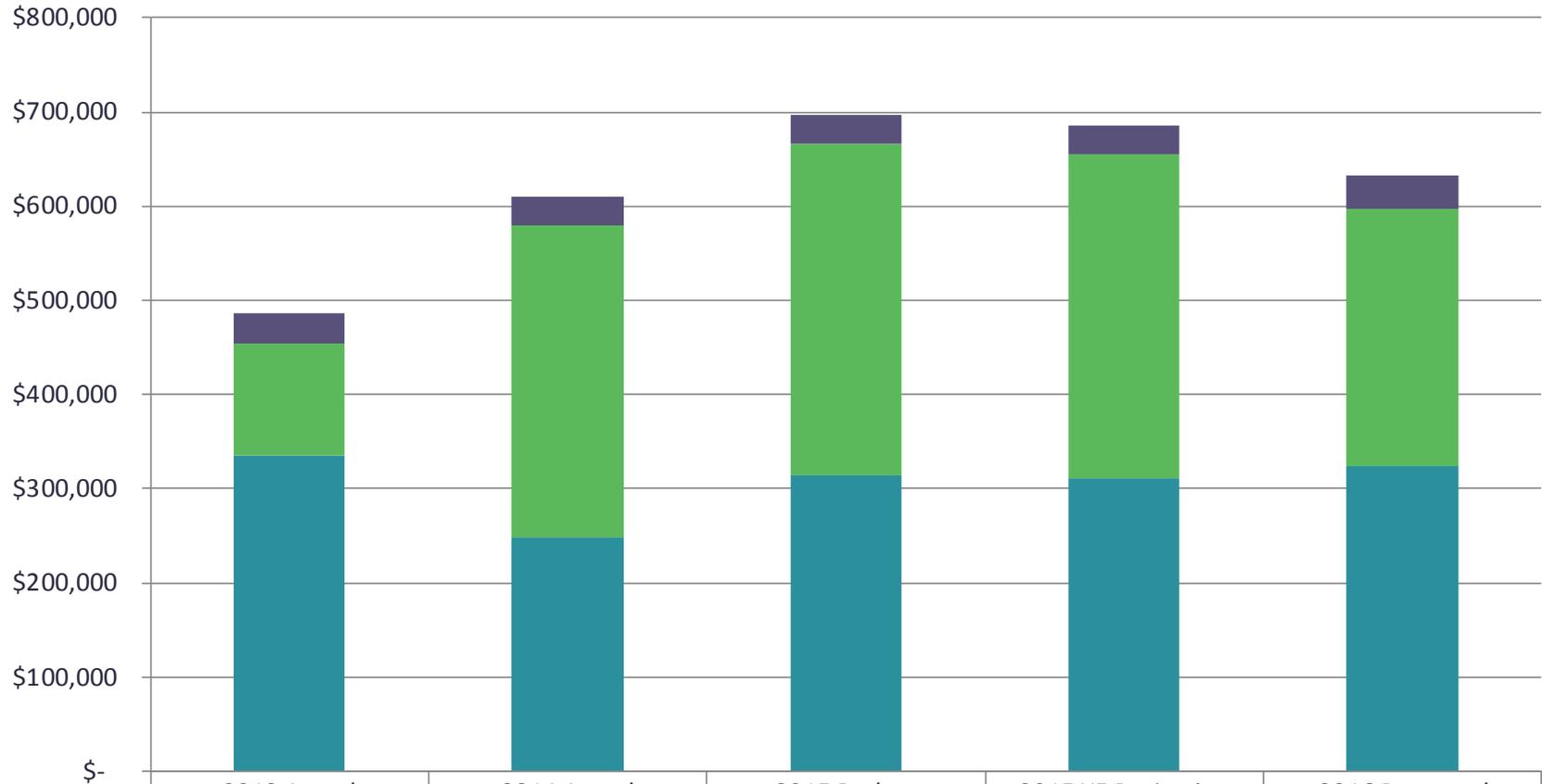
Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
62121	PROFESSIONAL DEVELOPMENT	-	239	1,000	1,000	1,500	50.0%
This line item represents the cost of attendance at conferences and seminars.							
62130	CONTINUING EDUCATION/TUITION	2,840	149	1,000	1,000	1,000	0.0%
This line item provides monies for employee higher education and professional certification and licensure.							
62160	CLOTHING/UNIFORMS & MAINT	2,958	4,092	5,000	4,200	4,500	-10.0%
EMPLOYEE SUPPLY/EXPN TOTAL		\$5,798	\$4,480	\$7,000	\$6,200	\$7,000	0.0%
PERSONNEL TOTAL		\$534,059	\$487,670	\$547,000	\$546,200	\$534,249	-2.3%
OPERATING							
INSTITUTIONAL SUPPLY							
63226	CLEANING SUPPLIES	16,391	18,496	16,500	12,500	16,500	0.0%
This line item covers custodial supplies specific to the operation of facilities managed by the Borough.							
63236	BUILDING SUPPLIES	1,646	517	2,000	2,000	2,000	0.0%
INSTITUTIONAL SUPPLY TOTAL		\$18,037	\$19,013	\$18,500	\$14,500	\$18,500	0.0%
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	2,799	2,802	3,100	4,000	4,000	29.0%
FUEL & LUBRICANTS TOTAL		\$2,799	\$2,802	\$3,100	\$4,000	\$4,000	29.0%
PROGRAM EXPENSES							
66238	GROUP ACTIVITIES/PROGRAM SUPP	7,702	10,249	8,300	10,500	12,000	44.6%
Charges are made to this account for consumables, equipment, first aid supplies and other items used to support the occupants of and the programs conducted within government buildings.							
PROGRAM EXPENSES TOTAL		\$7,702	\$10,249	\$8,300	\$10,500	\$12,000	44.6%
PROFESSIONAL SERVICE							
67326	OTHER CONTRACTED SERVICES	-	365	-	-	-	0.0%
67329	PUBLIC WORKS SERVICES	50	83,849	87,203	87,203	92,336	5.9%
This amount represents facilities allocation from Public Works Administration.							
PROFESSIONAL SERVICE TOTAL		\$50	\$84,214	\$87,203	\$87,203	\$92,336	5.9%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	6,065	3,444	8,000	3,600	4,500	-43.8%
VEHICLE REPAIR/MAINT TOTAL		\$6,065	\$3,444	\$8,000	\$3,600	\$4,500	-43.8%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	-	-	500	150	500	0.0%
69310	COMPUTER MAINTENANCE/SUPPORT	-	-	-	-	3,500	0.0%
This line item includes initial investment in UtilityTrac Plus, an on-line utility analysis tool, which will consolidate all of our utility bills and update data monthly in lieu of dedicating staff time to enter data into a spreadsheet.							
HARDWARE/SOFTWARE TOTAL		-	-	\$500	\$150	\$4,000	700.0%
LAND/BLDG/FACILITIES							
70372	REPAIRS & MAINT - BUILDINGS	24,727	49,354	38,000	38,000	40,000	5.3%
70373	CONTRACTED BLDG MAINT/REPAIRS	36,835	20,246	61,389	68,000	55,000	-10.4%
Contracts for maintenance and repairs related to the Municipal Building, Service Facility and the former Verizon Building are consolidated in this account. These contracts include fire alarm monitoring, HVAC system maintenance, HVAC controls maintenance, fire extinguisher service, overhead door service, walk-off floor mats, water softener service, generator service, elevator maintenance and pest control.							
LAND/BLDG/FACILITIES TOTAL		\$61,562	\$69,599	\$99,389	\$106,000	\$95,000	-4.4%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	13,699	9,483	8,000	9,000	10,000	25.0%
This line item represents routine purchases of small tools and equipment used in the maintenance of municipal facilities, including vacuum cleaners, hand tools and ladders, as well as parts for service and repairs that are completed by staff. Specific purchases in 2016 will include the replacement of the snow blower that is used primarily around the Municipal Building and the purchase of two pallet jacks for the Municipal Service Facility.							
71300	REPAIRS & MAINT - EQUIPMENT	8,904	7,316	10,000	1,500	5,000	-50.0%
SMALL TOOLS/EQUIP TOTAL		\$22,602	\$16,798	\$18,000	\$10,500	\$15,000	-16.7%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	1,244	1,548	1,500	1,500	1,500	0.0%
72327	RADIO EQUIPMENT MAINTENANCE	-	-	350	350	350	0.0%
COMMUNICATIONS TOTAL		\$1,244	\$1,548	\$1,850	\$1,850	\$1,850	0.0%
UTILITIES							
73360	ELECTRICITY	82,378	82,487	89,640	89,640	95,000	6.0%
73362	GAS	20,612	28,717	28,000	28,000	30,000	7.1%
73365	SOLID WASTE DISPOSAL	2,439	2,439	2,600	2,439	3,000	15.4%
73366	WATER AND SEWER	15,951	14,829	16,648	16,000	17,000	2.1%
73367	CABLE	787	879	900	900	900	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
UTILITIES TOTAL		\$122,166	\$129,351	\$137,788	\$136,979	\$145,900	5.9%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	11,102	13,069	16,648	13,754	15,748	-5.4%
The insurance costs assigned to the Municipal Building, the Service Facility and the former Verizon Building are charged to this account.							
INSURANCE/RISK MGMT TOTAL		\$11,102	\$13,069	\$16,648	\$13,754	\$15,748	-5.4%
OPERATING TOTAL		\$253,328	\$350,088	\$399,278	\$389,036	\$408,834	2.4%
CAPITAL							
CAPITAL CONSTRUCTION							
93650	MINOR CAPITAL PROJECTS	5,000	2,503	-	-	-	0.0%
93740	CAP PURCHASE-COMP/PRDCTN EQUIP	3,802	-	-	-	-	0.0%
93750	CAP PURCH - SPECIALIZED EQUIP	-	-	8,500	8,500	-	-100.0%
93775	CAP PURCHASES - MAJOR EQUIP	1,137	3,471	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$9,939	\$5,974	\$8,500	\$8,500	-	-100.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	1,252	1,252	17,542	17,542	17,542	0.0%
This appropriation covers year one of the annual depreciation for video surveillance. The Police Department, the Parking Fund and Public Works facilities are sharing the depreciation for this project.							
94850	DEPRECIATION-VEHICLES	13,318	14,058	13,318	13,318	13,318	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	-	2,220	3,140	3,140	3,140	0.0%
DEPRECIATION TOTAL		\$14,570	\$17,530	\$34,000	\$34,000	\$34,000	0.0%
CAPITAL TOTAL		\$24,509	\$23,504	\$42,500	\$42,500	\$34,000	-20.0%
TOTAL EXPENDITURES		\$811,896	\$861,262	\$988,778	\$977,736	\$977,083	-1.2%
PUBLIC WORKS FACILITIES TOTAL:		(\$668,323)	(\$748,297)	(\$862,087)	(\$710,297)	(\$678,506)	-21.3%

Public Works Department Shade Tree/Parks Division

Public Works - Trees & Parks



	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Proposed
OTHER EXPENSE	\$-	\$-	\$-	\$-	\$-
CAPITAL	\$31,711	\$29,709	\$30,562	\$30,562	\$36,092
OPERATING	\$119,087	\$332,086	\$352,899	\$343,912	\$273,594
PERSONNEL	\$334,934	\$248,257	\$314,093	\$311,493	\$323,183
TOTAL	\$485,732	\$610,052	\$697,554	\$685,967	\$632,869

Overview

The Shade Tree Division of the Public Works Department plants, prunes, sprays, maintains and removes shade trees in the grass plot areas along municipal streets and in Borough parks. In addition to tree maintenance, the Division provides resources for volunteers to maintain flower gardens throughout the Borough and assists with additional projects such as the development of the Westerly Parkway Wetland Education Center and on-street and off-street rain gardens.

Mission

Maintain a safe, healthy urban forest, including trees and shrubs along rights-of-way, in parks and parking lots, as well as on other municipal property. The Division also strives to improve the aesthetic quality of the Borough through the installation and maintenance of landscaping and flowers on public lands.

Goals

- Prune all street trees within the Borough every five to seven years
- Minimize conflicts between trees and sidewalks
- Reduce losses of newly planted trees due to vandalism and environmental factors
- Find alternatives to using General Fund allocations for playground replacement and other infrastructure improvements
- Expand the use of volunteers for special initiatives and projects

Strategic Objectives

Tree Maintenance

Prune 1,000 to 1,300 trees per year depending upon tree condition and weather.

Sidewalk Protection

Work with homeowners and sidewalk contractors when defective sidewalk blocks are replaced to minimize conflicts between tree roots and sidewalks.

Community Involvement in Tree Planting and Maintenance

Include student organizations, such as schools and fraternities, in the planting and maintenance of trees in their neighborhood.

Obtain Additional Grant Funding

Continue to apply for various grants to help pay for playground and other infrastructure improvements.

Provide Greater Community Volunteer Opportunities

Provide additional opportunities for volunteers to assist in equipment and landscaping installation and park maintenance.



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
74 PUBLIC WORKS TREES/PARKS							
REVENUE:							
GRANTS							
44200	STATE GRANT	-	50,000	-	-	-	0.0%
44400	OTHER GRANTS	-	684	-	-	-	0.0%
GRANTS TOTAL		-	\$50,684	-	-	-	0.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	2,671	2,629	-	-	-	0.0%
46110	FEE FOR SERVICES	-	15,540	-	1,500	1,500	0.0%
CONTRACTED SERVICES TOTAL		\$2,671	\$18,169	-	\$1,500	\$1,500	0.0%
USER/USAGE CHARGES							
47500	SPECIAL ASSESSMENTS	2,712	392	850	1,686	500	-41.2%
This line item represents monies individuals may be assessed for the value of a tree under certain circumstances, including permanent damage or the request for the addition of a tree along the rights-of-way.							
USER/USAGE CHARGES TOTAL		\$2,712	\$392	\$850	\$1,686	\$500	-41.2%
TOTAL REVENUE		\$5,383	\$69,245	\$850	\$3,186	\$2,000	135.3%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	203,673	120,523	135,722	135,722	145,687	7.3%
60115	SALARY & WAGES - PART TIME	47,181	46,504	49,700	49,700	49,226	-1.0%
60180	OVERTIME PAY	289	7,948	16,441	16,441	18,926	15.1%
60185	OTHER COMPENSATION	-	-	-	-	-	0.0%
SALARIES AND WAGES TOTAL		\$251,143	\$174,975	\$201,863	\$201,863	\$213,839	5.9%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	15,210	10,279	12,604	12,604	13,512	7.2%
61193	MEDICARE - EMPLOYER PAID	3,557	2,404	2,948	2,948	3,161	7.2%

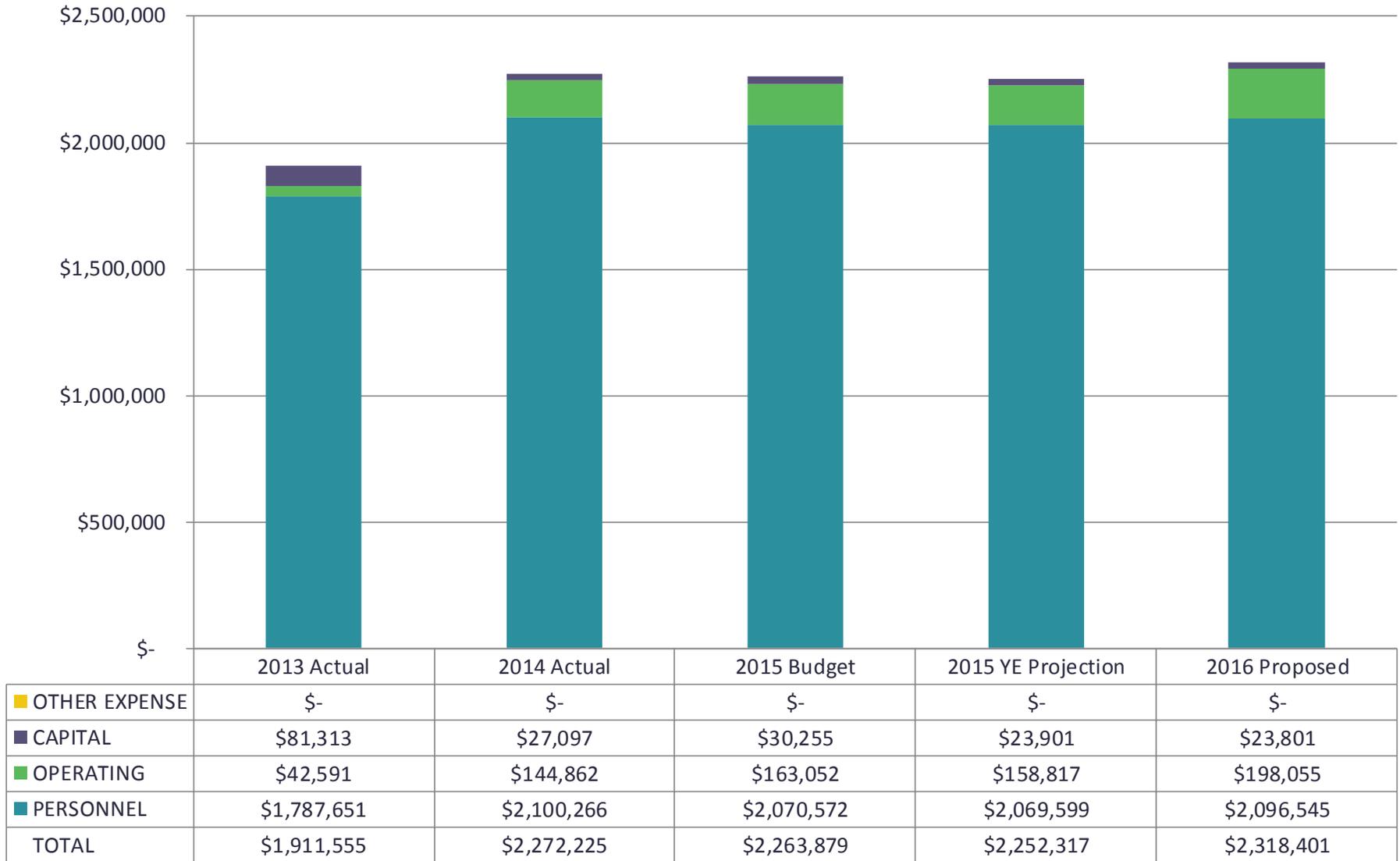
Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
61196	HEALTH INSURANCE	38,081	39,367	57,110	57,110	51,966	-9.0%
61198	VISION/DENTAL INSURANCE	2,749	1,826	2,658	2,658	2,067	-22.2%
61199	LIFE & DISABILITY INSURANCE	327	431	489	489	466	-4.7%
61200	PENSION	10,841	9,175	21,135	21,135	20,967	-0.8%
61201	WORKERS COMPENSATION	9,799	7,505	8,786	8,786	9,505	8.2%
61210	EMPLOYEE PARKING	-	19	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		\$80,563	\$71,007	\$105,730	\$105,730	\$101,644	-3.9%
EMPLOYEE SUPPLY/EXPEN							
62121	PROFESSIONAL DEVELOPMENT	-	80	1,500	1,000	2,500	66.7%
The cost of attendance at conferences and seminars for staff assigned to managing and maintaining the urban forest are charged to this account.							
62130	CONTINUING EDUCATION/TUITION	1,918	609	2,000	500	2,000	0.0%
This line item provides appropriations for employee higher education and professional certification and licensure.							
62160	CLOTHING/UNIFORMS & MAINT	1,310	1,586	3,000	2,400	3,200	6.7%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$3,228	\$2,275	\$6,500	\$3,900	\$7,700	18.5%
PERSONNEL TOTAL		\$334,934	\$248,257	\$314,093	\$311,493	\$323,183	2.9%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	8,963	10,145	10,500	10,500	10,500	0.0%
FUEL & LUBRICANTS TOTAL		\$8,963	\$10,145	\$10,500	\$10,500	\$10,500	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	171	55	1,050	400	1,050	0.0%
65213	COMPUTER/COPIER SUPPLIES	736	347	750	750	750	0.0%
65215	POSTAGE	172	63	200	60	200	0.0%
OFFICE SUPPLIES TOTAL		\$1,079	\$466	\$2,000	\$1,210	\$2,000	0.0%
PROGRAM EXPENSES							
66221	PLANT MATERIAL/MAINTENANCE	22,467	21,548	36,158	36,000	32,000	-11.5%
This account will be used for the purchase of new street trees and replacement plantings for municipally owned properties, on-street rain gardens, diverters and the Wetland Education Center. This account is also used for the purchase of planting materials for flower beds.							
66222	CHEMICALS/PESTICIDE/FERTILIZER	33	21,423	15,000	15,611	17,500	16.7%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
This allocation will support the ongoing Emerald Ash Borer treatment program as well as continuing programs.							
66227	MEALS & MEETINGS	297	268	350	175	350	0.0%
Expenses for monthly meetings of the Tree Commission (TC) are charged to this account.							
66235	SPECIAL PROJECTS/GRANTS	39	-	-	-	-	0.0%
66238	GROUP ACTIVITIES/PROGRAM SUPP	7,479	6,115	16,000	16,000	12,000	-25.0%
This account includes charges for consumables, supplies, portable toilet rentals and small engine repairs.							
PROGRAM EXPENSES TOTAL		\$30,316	\$49,353	\$67,508	\$67,786	\$61,850	-8.4%
PROFESSIONAL SERVICE							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	-	-	275	400	0.0%
67326	OTHER CONTRACTED SERVICES	44,233	120,227	125,000	125,000	20,500	-83.6%
This line item includes the cost for stump and tub grinding.							
67329	PUBLIC WORKS SERVICES	-	107,735	112,044	112,044	141,341	26.1%
PROFESSIONAL SERVICE TOTAL		\$44,233	\$227,962	\$237,044	\$237,319	\$162,241	-31.6%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	22,632	36,972	25,000	17,000	25,000	0.0%
68257	RENT OF EQUIPMENT/MACHINERY	6,920	2,211	2,750	2,750	3,000	9.1%
Charges for this account cover the rental costs for equipment used for tree planting.							
VEHICLE REPAIR/MAINT TOTAL		\$29,552	\$39,183	\$27,750	\$19,750	\$28,000	0.9%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	340	145	1,500	1,500	1,500	0.0%
SMALL TOOLS/EQUIP TOTAL		\$340	\$145	\$1,500	\$1,500	\$1,500	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	1,222	1,407	1,500	1,500	1,500	0.0%
72327	RADIO EQUIPMENT MAINTENANCE	-	-	530	250	500	-5.7%
72330	ADVERTISING	205	139	300	150	300	0.0%
COMMUNICATIONS TOTAL		\$1,427	\$1,546	\$2,330	\$1,900	\$2,300	-1.3%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	3,177	3,287	4,267	3,947	5,203	21.9%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
INSURANCE/RISK MGMT TOTAL		\$3,177	\$3,287	\$4,267	\$3,947	\$5,203	21.9%
OPERATING TOTAL		\$119,087	\$332,086	\$352,899	\$343,912	\$273,594	-22.5%
CAPITAL							
CAPITAL CONSTRUCTION							
93775	CAP PURCHASES - MAJOR EQUIP	12,279	8,797	10,000	10,000	10,000	0.0%
This appropriation includes the cost for the purchase and delivery of tree grates with frames and tree guards.							
CAPITAL CONSTRUCTION TOTAL		\$12,279	\$8,797	\$10,000	\$10,000	\$10,000	0.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	440	-	-	-	-	0.0%
94850	DEPRECIATION-VEHICLES	18,992	19,802	18,992	18,992	24,522	29.1%
94860	DEPRECIATION-MACH/EQUIPMENT	-	1,110	1,570	1,570	1,570	0.0%
Depreciation of radio equipment assigned to the Shade Tree Program is charged to this account.							
DEPRECIATION TOTAL		\$19,432	\$20,912	\$20,562	\$20,562	\$26,092	26.9%
CAPITAL TOTAL		\$31,711	\$29,709	\$30,562	\$30,562	\$36,092	18.1%
TOTAL EXPENDITURES		\$485,732	\$610,052	\$697,554	\$685,967	\$632,869	-9.3%
PUBLIC WORKS TREES/PARKS TOTAL:		(\$480,349)	(\$540,807)	(\$696,704)	(\$682,781)	(\$630,869)	-9.4%

Public Works Department Streets Division

Public Works - Streets



Overview

The appropriation in this budget covers the cost of the Public Works Streets crew, emergency weekend standby pay and street-related expenses that are ineligible under other funding sources.

Mission

Maintain the Borough's infrastructure, including streets, storm sewers, street lighting, signs and traffic signals, in a manner that addresses public need, safety and welfare.

Goals

- Improve citizen satisfaction with snow removal services by 5% over the next three years
- Reduce street light energy consumption by 15% over the next five years
- Provide maintenance, including curb replacement and resurfacing, so that 80% of Borough streets have a "Satisfactory" rating or better



Strategic Objectives

Infrastructure Improvements

Focus Division efforts on needed street maintenance, such as crack sealing, milling, patching and applying E-3 emulsion spray patch. Also, survey and identify needed storm sewer infrastructure improvements. Due to an aged system, numerous pipes are beginning to fail and need to be replaced. Staff will evaluate areas where structural flooding occurs from overtopped street storm sewer systems and plan recommended improvements.

Snow Removal Optimization

Replace salt spreading equipment with new technology, including electronically calibrated equipment and GPS-based reporting capabilities. For a quicker response, all front-line snowplow trucks will be equipped with wing plows.

Financial Tracking Improvements

Track all costs associated with street maintenance activities through the implementation of a work order system.



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
73 PUBLIC WORKS STREETS							
REVENUE:							
LICENSES AND PERMITS							
41625	STREET PERMITS	6,936	4,878	5,500	5,500	4,500	-18.2%
LICENSES AND PERMITS TOTAL		\$6,936	\$4,878	\$5,500	\$5,500	\$4,500	-18.2%
GRANTS							
44100	FEDERAL GRANT	-	1,027	-	-	-	0.0%
During catastrophic events, such as major flooding, FEMA may declare a state of emergency possibly releasing monies and open grant funding, which the Borough could have the opportunity to apply for to recover some of its losses.							
GRANTS TOTAL		-	\$1,027	-	-	-	0.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	1,543,472	1,678,188	2,105,430	-	2,741	-99.9%
This line item includes revenue received by Facilities and Trees/Parks for contracted and external services.							
46101	PUBLIC WORKS SERVICES	-	-	-	2,105,430	2,043,586	0.0%
Revenue received for internal services provided by Facilities and Trees/Parks for Administrative and Labor Services.							
CONTRACTED SERVICES TOTAL		\$1,543,472	\$1,678,188	\$2,105,430	\$2,105,430	\$2,046,327	-2.8%
TOTAL REVENUE		\$1,550,408	\$1,684,093	\$2,110,930	\$2,110,930	\$2,050,827	-2.8%

EXPENDITURES:

PERSONNEL

SALARIES AND WAGES

60112	SALARY & WAGES - FULL TIME	1,135,950	1,252,186	1,075,703	1,075,703	1,104,204	2.6%
60115	SALARY & WAGES - PART TIME	62,290	51,901	61,740	61,740	62,214	0.8%
60180	OVERTIME PAY	1,277	115,634	138,759	138,759	120,409	-13.2%
60185	OTHER COMPENSATION	6,850	13,192	12,700	12,700	12,700	0.0%
This appropriation covers the cost for Public Works crews who are assigned to stand-by duty, whether weekend or holiday, over and above compensation paid for work performed.							
SALARIES AND WAGES TOTAL		\$1,206,367	\$1,432,914	\$1,288,902	\$1,288,902	\$1,299,527	0.8%
EMPLOYEE BENEFITS							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
61192	OASDI- EMPLOYER PAID	72,893	82,345	85,595	85,595	81,796	-4.4%
61193	MEDICARE - EMPLOYER PAID	17,047	19,258	20,019	20,019	19,128	-4.5%
61196	HEALTH INSURANCE	343,612	380,820	397,422	397,422	396,916	-0.1%
61198	VISION/DENTAL INSURANCE	16,565	17,773	18,973	18,973	16,832	-11.3%
61199	LIFE & DISABILITY INSURANCE	1,923	5,770	3,875	3,875	3,487	-10.0%
61200	PENSION	73,960	98,841	186,631	186,631	189,059	1.3%
61201	WORKERS COMPENSATION	42,405	48,747	50,050	50,050	70,400	40.7%
61210	EMPLOYEE PARKING	-	56	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		\$568,405	\$653,610	\$762,565	\$762,565	\$777,618	2.0%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	259	2,500	1,250	2,500	0.0%
This appropriation provides for two employees to attend the American Public Works Association (APWA) North American Snow Conference.							
62130	CONTINUING EDUCATION/TUITION	2,527	379	500	500	500	0.0%
This line item provides appropriations for employee higher education, professional certification and licensure. Anticipated 2016 activities include participation in the National Institute for Certification in Engineering Technologies (NICETS) Program.							
62160	CLOTHING/UNIFORMS & MAINT	10,352	13,105	16,105	16,382	16,400	1.8%
This line item provides required American National Standard Institute (ANSI) safety uniforms and safety shoes for Public Works employees.							
EMPLOYEE SUPPLY/EXPN TOTAL		\$12,879	\$13,743	\$19,105	\$18,132	\$19,400	1.5%
PERSONNEL TOTAL		\$1,787,651	\$2,100,266	\$2,070,572	\$2,069,599	\$2,096,545	1.3%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	6,439	8,854	6,650	6,650	6,650	0.0%
FUEL & LUBRICANTS TOTAL		\$6,439	\$8,854	\$6,650	\$6,650	\$6,650	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	1,486	645	1,750	1,750	1,100	-37.1%
OFFICE SUPPLIES TOTAL		\$1,486	\$645	\$1,750	\$1,750	\$1,100	-37.1%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	-	178	1,000	1,000	1,000	0.0%
66235	SPECIAL PROJECTS/GRANTS	-	-	1,100	500	1,000	-9.1%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
66238	GROUP ACTIVITIES/PROGRAM SUPP	6,482	7,477	10,000	10,000	11,500	15.0%
This account provides monies for the purchase of various supplies and for mandatory drug and alcohol testing for employees holding a commercial drivers license (CDL).							
PROGRAM EXPENSES TOTAL		\$6,482	\$7,655	\$12,100	\$11,500	\$13,500	11.6%
PROFESSIONAL SERVICE							
67329	PUBLIC WORKS SERVICES	225	99,671	103,658	103,658	135,835	31.0%
PROFESSIONAL SERVICE TOTAL		\$225	\$99,671	\$103,658	\$103,658	\$135,835	31.0%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	4,829	4,878	6,875	6,875	6,975	1.5%
VEHICLE REPAIR/MAINT TOTAL		\$4,829	\$4,878	\$6,875	\$6,875	\$6,975	1.5%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	258	377	2,941	2,500	2,100	-28.6%
SMALL TOOLS/EQUIP TOTAL		\$258	\$377	\$2,941	\$2,500	\$2,100	-28.6%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	2,796	2,623	3,125	3,345	3,445	10.2%
72327	RADIO EQUIPMENT MAINTENANCE	976	438	1,120	500	1,000	-10.7%
This line item covers replacement parts such as cases, antennas, etc. for portable radios.							
COMMUNICATIONS TOTAL		\$3,772	\$3,061	\$4,245	\$3,845	\$4,445	4.7%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	19,099	19,723	24,833	22,039	27,450	10.5%
INSURANCE/RISK MGMT TOTAL		\$19,099	\$19,723	\$24,833	\$22,039	\$27,450	10.5%
OPERATING TOTAL		\$42,591	\$144,862	\$163,052	\$158,817	\$198,055	21.5%
CAPITAL							
CAPITAL CONSTRUCTION							
93775	CAP PURCHASES - MAJOR EQUIP	60,136	-	6,454	100	-	-100.0%
See the Highway Aid Budget for additional details.							
CAPITAL CONSTRUCTION TOTAL		\$60,136	-	\$6,454	\$100	-	-100.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	4,030	4,030	-	-	-	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
94850	DEPRECIATION-VEHICLES	17,147	18,627	17,521	17,521	17,521	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	-	4,440	6,280	6,280	6,280	0.0%
This appropriation covers the depreciation of the portable radios purchased in 2014. The depreciation will be spread over a ten year period.							
DEPRECIATION TOTAL		\$21,177	\$27,097	\$23,801	\$23,801	\$23,801	0.0%
CAPITAL TOTAL		\$81,313	\$27,097	\$30,255	\$23,901	\$23,801	-21.3%
TOTAL EXPENDITURES		\$1,911,555	\$2,272,225	\$2,263,879	\$2,252,317	\$2,318,401	2.4%
PUBLIC WORKS STREETS TOTAL:		(\$361,146)	(\$588,132)	(\$152,949)	(\$141,387)	(\$267,574)	74.9%

Bus Terminal

Overview

The Bus Terminal Fund provides for the operation and maintenance of the Centre Region Bus Terminal, located at 152 North Atherton Street. This facility is an inter-city bus terminal that provides office space and bus parking for private bus operators.

The terminal was originally constructed as a railway station for Bellefonte Central Railroad. When the company abandoned the Bellefonte-State College railway line in 1972, the facility was donated to Penn State University and later leased to State College Borough for the cost of \$1.00 per year. The current agreement assigns the University responsibility for capital improvements and major repairs, with the Borough responsible for minor repairs and maintenance.

Mission

Make available a clean, efficient and convenient facility to serve as an inter-city bus terminal for area residents.

Goals

- Work with Penn State University to keep this valuable community asset available, while continuing efforts to secure a new location for a new facility
- Generate a surplus in this fund to provide financial support for bicycle facility enhancements

Strategic Objectives

Minor Maintenance

Provide minor maintenance, as needed, at a reasonable cost (major maintenance that requires capital expenditures is the responsibility of Penn State University).

Custodial Care

Provide custodial care six days per week to clean restrooms and floors in the facility.



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
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B104 SCB BUS TERMINAL

77 PUBLIC TRANSPORTATION

REVENUE:

INTEREST AND RENTS

43100	INTEREST EARNINGS	-	(1)	-	-	-	0.0%
43170	RENT OF FACILITIES	23,137	25,736	25,971	25,971	25,971	0.0%
Rent paid by the operator of the Bus Terminal, as well as rental of bus parking at the rear of the Bus Terminal are posted to this account.							
INTEREST AND RENTS TOTAL		\$23,137	\$25,735	\$25,971	\$25,971	\$25,971	0.0%

CONTRACTED SERVICES

46210	SALE OF MATERIALS/CONCESSIONS	1,899	1,466	1,500	1,550	1,500	0.0%
Payments received from the vending company for concessions in the Bus Terminal constitute this revenue account.							
CONTRACTED SERVICES TOTAL		\$1,899	\$1,466	\$1,500	\$1,550	\$1,500	0.0%

USER/USAGE CHARGES

47400	PERMITS/PASSES	6,160	6,539	5,184	4,924	4,924	-5.0%
Parking permit revenue for nine monthly rental spaces are posted to this account.							
USER/USAGE CHARGES TOTAL		\$6,160	\$6,539	\$5,184	\$4,924	\$4,924	-5.0%

MISC/CONTRIBUTIONS

49160	INTERFUND OPERATING TRANSFERS	-	35,000	38,081	38,081	29,105	-23.6%
Transfer from the General Fund (B101) to provide operating support to the enterprise.							
MISC/CONTRIBUTIONS TOTAL		-	\$35,000	\$38,081	\$38,081	\$29,105	-23.6%

TOTAL REVENUE

\$31,196	\$68,740	\$70,736	\$70,526	\$61,500	-13.1%
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EXPENDITURES:

PERSONNEL

EMPLOYEE BENEFITS

61192	OASDI- EMPLOYER PAID	197	-	-	-	-	0.0%
61193	MEDICARE - EMPLOYER PAID	46	-	-	-	-	0.0%
61196	HEALTH INSURANCE	27	38	-	-	-	0.0%
61198	VISION/DENTAL INSURANCE	33	3	-	-	-	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
61199	LIFE & DISABILITY INSURANCE	22	(4)	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		\$326	\$37	-	-	-	0.0%
PERSONNEL TOTAL		\$326	\$37	-	-	-	0.0%
OPERATING							
INSTITUTIONAL SUPPLY							
63237	INSTITUTIONAL SUPPLIES	2,359	1,829	2,150	1,500	2,150	0.0%
INSTITUTIONAL SUPPLY TOTAL		\$2,359	\$1,829	\$2,150	\$1,500	\$2,150	0.0%
PROFESSIONAL SERVICE							
67311	ACCOUNTING & AUDITING	125	136	136	136	150	10.3%
This appropriation covers the cost of review and preparation of the annual audited financial statements.							
67329	PUBLIC WORKS SERVICES	19,688	34,673	36,358	40,000	38,685	6.4%
This line item covers the personnel costs for Public Works employees assigned to custodial care and maintenance, as well as snow removal operations at the Bus Terminal. In addition, time for administrative staff is charged to this account based on an allocation of their time over the course of the previous year.							
PROFESSIONAL SERVICE TOTAL		\$19,813	\$34,809	\$36,494	\$40,136	\$38,835	6.4%
LAND/BLDG/FACILITIES							
70372	REPAIRS & MAINT - BUILDINGS	119	55	200	200	200	0.0%
This appropriation covers the cost of minor repairs and maintenance of the Bus Terminal building. Major repairs are the responsibility of Penn State University (PSU).							
70373	CONTRACTED BLDG MAINT/REPAIRS	1,400	1,486	1,500	1,400	1,500	0.0%
This appropriation covers the cost of walk-off floor mats.							
LAND/BLDG/FACILITIES TOTAL		\$1,519	\$1,541	\$1,700	\$1,600	\$1,700	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	2,137	2,227	2,200	1,350	1,200	-45.5%
COMMUNICATIONS TOTAL		\$2,137	\$2,227	\$2,200	\$1,350	\$1,200	-45.5%
UTILITIES							
73360	ELECTRICITY	4,753	6,288	5,750	5,250	5,750	0.0%
73365	SOLID WASTE DISPOSAL	688	688	700	688	840	20.0%
UTILITIES TOTAL		\$5,441	\$6,976	\$6,450	\$5,938	\$6,590	2.2%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	216	290	270	904	981	263.3%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
INSURANCE/RISK MGMT TOTAL		\$216	\$290	\$270	\$904	\$981	263.3%
OPERATING TOTAL		\$31,485	\$47,671	\$49,264	\$51,428	\$51,456	4.4%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	13,258	21,472	21,472	21,472	10,463	-51.3%
<p>This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan that is developed by Maximus, a professional services firm that specializes in cost allocation. Current amounts are based upon actual costs from the 2014 Cost Allocation Plan.</p>							
OTHER EXPENDITURES TOTAL		\$13,258	\$21,472	\$21,472	\$21,472	\$10,463	-51.3%
OTHER EXPENSE TOTAL		\$13,258	\$21,472	\$21,472	\$21,472	\$10,463	-51.3%
TOTAL EXPENDITURES		\$45,068	\$69,180	\$70,736	\$72,900	\$61,919	-12.5%
PUBLIC TRANSPORTATION TOTAL:		(\$13,872)	(\$439)	-	(\$2,374)	(\$419)	0.0%
SCB BUS TERMINAL TOTAL		(\$13,872)	(\$439)	-	(\$2,374)	(\$419)	0.0%

Compost Operations

Overview

The Compost Operations Fund uses revenues from the disposal of leaves from the Borough and the Townships of College, Ferguson and Patton at the Borough-owned Composting Facility; from food waste and mixed organics collected from Borough residential properties; and from a growing number of commercial customers, as well as from the sale of finished compost. Expenditures pay for processing operations to compost leaves, grass clippings and other organic material.

New commercial establishments will begin to participate in the organics collection program in 2016, which is ultimately expected to divert 1,500 tons of food waste from the landfill-bound commercial and residential waste streams.

The addition of food to the former yard waste composting program requires a greater staff presence at the compost facility, which is reflected in the labor services section of this budget.

Mission

Efficiently process organic materials diverted from the landfill-bound municipal solid waste stream.

Goals

- Balance the budget between cost of operations and revenues generated in composting activities
- Continue to compost leaves and grass clippings delivered to the former landfill by State College Borough and the Townships of College, Ferguson and Patton
- Incorporate yard waste into the composting process
- Incorporate food waste into the process when the proper mix is determined, sources of materials are secured and mode of delivery of materials is determined
- Explore new markets for the growing compost inventory.

Strategic Objectives

Receiving Area

Improve management of incoming materials by creating a receiving area.

Recycling Grant

Apply for a Pennsylvania Department of Environmental Protection (DEP) sponsored Act 101 Section 902 Recycling Grant to fund improvements at the facility.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
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B107 SCB COMPOST OPERATIONS

75 PUBLIC WORKS REFUSE/COMPOST

REVENUE:

INTEREST AND RENTS

43100	INTEREST EARNINGS	2,248	3,014	2,000	1,800	2,000	0.0%
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Anticipated interest earnings on monies attributable to the Compost Operations Fund are represented in this account.

INTEREST AND RENTS TOTAL

\$2,248	\$3,014	\$2,000	\$1,800	\$2,000	0.0%
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CONTRACTED SERVICES

46100	CONTRACT FOR SHARED SERVICES	96,367	96,077	96,025	96,817	96,025	0.0%
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Payments made under contracts with College, Ferguson and Patton Townships for disposal of yard waste materials are represented in this account.

46210	SALE OF MATERIALS/CONCESSIONS	51,483	45,463	67,500	55,000	67,500	0.0%
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This account represents sales of compost and mulch products. Bulk sales are primarily wholesale or to the Refuse Fund for product delivered to the Service Facility on Osmond Street for residents who wish to pick it up there at no additional cost. Bagged product is also sold at the Public Works Service Facility. Pre-paid bulk product delivered to Borough residents are also posted to this account.

CONTRACTED SERVICES TOTAL

\$147,850	\$141,540	\$163,525	\$151,817	\$163,525	0.0%
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SPECIAL ASSESSMENTS

48140	SALE OF GENERAL FIXED ASSETS	169	75	-	-	-	0.0%
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Monies received from the occasional disposition of old vehicles and equipment are posted to this account.

SPECIAL ASSESSMENTS TOTAL

\$169	\$75	-	-	-	0.0%
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MISC/CONTRIBUTIONS

49160	INTERFUND OPERATING TRANSFERS	72,765	47,868	102,425	110,425	183,425	79.1%
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This line item represents payments from the Refuse Collection Fund for leaf disposal plus anticipated disposal of 1,500 tons of food waste diverted from residential and commercial properties.

MISC/CONTRIBUTIONS TOTAL

\$72,765	\$47,868	\$102,425	\$110,425	\$183,425	79.1%
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TOTAL REVENUE

\$223,033	\$192,498	\$267,950	\$264,042	\$348,950	30.2%
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EXPENDITURES:

PERSONNEL

EMPLOYEE BENEFITS

61192	OASDI- EMPLOYER PAID	1,872	-	-	-	-	0.0%
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Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
61193	MEDICARE - EMPLOYER PAID	438	-	-	-	-	0.0%
61196	HEALTH INSURANCE	255	19	-	-	-	0.0%
61198	VISION/DENTAL INSURANCE	318	-	-	-	-	0.0%
61199	LIFE & DISABILITY INSURANCE	207	-	-	-	-	0.0%
61200	PENSION	2,316	-	-	-	-	0.0%
61201	WORKERS COMPENSATION	-	55	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		\$5,406	\$74	-	-	-	0.0%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	1,534	750	-	750	0.0%
The cost of attendance at conferences and seminars for staff assigned to managing or working in day-to-day composting operations are charged to this account.							
62130	CONTINUING EDUCATION/TUITION	1,511	763	2,250	500	1,750	-22.2%
The cost of continuing education and certification classes for staff assigned to managing or working in day-to-day composting operations are charged to this account.							
62160	CLOTHING/UNIFORMS & MAINT	274	120	1,500	1,000	1,000	-33.3%
EMPLOYEE SUPPLY/EXPN TOTAL		\$1,785	\$2,417	\$4,500	\$1,500	\$3,500	-22.2%
PERSONNEL TOTAL		\$7,191	\$2,491	\$4,500	\$1,500	\$3,500	-22.2%
OPERATING							
INSTITUTIONAL SUPPLY							
63236	BUILDING SUPPLIES	2,925	101	1,000	250	750	-25.0%
Supplies specific to the pole building at the Compost Facility are charged to this account.							
INSTITUTIONAL SUPPLY TOTAL		\$2,925	\$101	\$1,000	\$250	\$750	-25.0%
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	10,730	3,997	4,000	750	750	-81.3%
64232	DIESEL FUEL	-	15,745	16,750	15,000	15,000	-10.4%
FUEL & LUBRICANTS TOTAL		\$10,730	\$19,742	\$20,750	\$15,750	\$15,750	-24.1%
OFFICE SUPPLIES							
65210	SUPPLIES	55	447	1,000	500	600	-40.0%
OFFICE SUPPLIES TOTAL		\$55	\$447	\$1,000	\$500	\$600	-40.0%
PROFESSIONAL SERVICE							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
67311	ACCOUNTING & AUDITING	225	245	250	250	250	0.0%
The portion of the cost of the preparation of the annual audited financial statements is charged to this account.							
67325	CONTRACTED PUBLIC SERVICES	26,100	38,670	36,000	30,000	30,000	-16.7%
Represented in this account are expenses associated with the use of labor and equipment from the Borough's municipal partners in the compost operation. College Township graders are used occasionally for minor road repairs and re-grading after stockpiled snow melts in the spring. Patton Township labor and loaders are used to maintain work areas for the accumulation of dumped leaves and wood chips. The invoice received for disposal of leaves is offset against the labor and equipment efforts and the Townships are billed for the net amount.							
67329	PUBLIC WORKS SERVICES	90,219	140,571	247,882	185,000	206,904	-16.5%
In addition to personnel costs for Public Works employees, time for administrative staff is charged to this account based on an allocation of their time over the course of the previous year.							
PROFESSIONAL SERVICE TOTAL		\$116,544	\$179,486	\$284,132	\$215,250	\$237,154	-16.5%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	18,711	26,652	25,000	20,000	25,000	0.0%
68257	RENT OF EQUIPMENT/MACHINERY	5,990	6,790	7,000	7,000	7,500	7.1%
The appropriation in this account includes the cost of equipment rentals for the facility; primarily a tub grinder rented to grind accumulated wood waste into a saleable mulch product.							
VEHICLE REPAIR/MAINT TOTAL		\$24,701	\$33,442	\$32,000	\$27,000	\$32,500	1.6%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	65	2,976	1,900	1,000	1,000	-47.4%
SMALL TOOLS/EQUIP TOTAL		\$65	\$2,976	\$1,900	\$1,000	\$1,000	-47.4%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	-	-	300	300	300	0.0%
72327	RADIO EQUIPMENT MAINTENANCE	-	-	300	300	300	0.0%
This account includes the three year warranty provided with the 2014 purchase of new portable radios. This warranty will cover most charges for repairs.							
COMMUNICATIONS TOTAL		-	-	\$600	\$600	\$600	0.0%
UTILITIES							
73360	ELECTRICITY	140	161	300	250	300	0.0%
73366	WATER AND SEWER	209	288	300	100	300	0.0%
Water service at the facility is used to wash equipment and, in extreme dry periods, to add moisture to the compost windrows.							
UTILITIES TOTAL		\$350	\$450	\$600	\$350	\$600	0.0%



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	4,857	4,610	5,652	5,461	7,105	25.7%
INSURANCE/RISK MGMT TOTAL		\$4,857	\$4,610	\$5,652	\$5,461	\$7,105	25.7%
OPERATING TOTAL		\$160,227	\$241,254	\$347,634	\$266,161	\$296,059	-14.8%
CAPITAL							
CAPITAL CONSTRUCTION							
93720	CAP PURCHASES - IMPROVEMENTS	15,000	-	-	-	277,778	0.0%
This line item funds paving improvements to the Compost Facility. The project is conditioned upon approval and receipt of a Pennsylvania Department of Environmental Protection 902 Recycling Grant award.							
CAPITAL CONSTRUCTION TOTAL		\$15,000	-	-	-	\$277,778	0.0%
DEPRECIATION							
94800	DEPRECIATION-LAND IMPROVEMENTS	11,406	31,460	-	-	-	0.0%
94820	DEPRECIATION-BUILDINGS	251	6,819	-	-	-	0.0%
94830	DEPRECIATION-BLGS IMPROVEMENT	89,781	2,540	-	-	-	0.0%
94850	DEPRECIATION-VEHICLES	(13,560)	51,627	77,750	77,750	77,750	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	-	42,699	-	-	-	0.0%
Depreciation of specialty equipment and radios are represented in this account.							
DEPRECIATION TOTAL		\$87,877	\$135,145	\$77,750	\$77,750	\$77,750	0.0%
CAPITAL TOTAL		\$102,877	\$135,145	\$77,750	\$77,750	\$355,528	357.3%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	5,835	35,654	35,654	35,654	17,532	-50.8%
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan that is developed by Maximus, a professional services firm that specializes in cost allocation. Current amounts are based upon actual costs from the 2014 Cost Allocation Plan.							
OTHER EXPENDITURES TOTAL		\$5,835	\$35,654	\$35,654	\$35,654	\$17,532	-50.8%
OTHER EXPENSE TOTAL		\$5,835	\$35,654	\$35,654	\$35,654	\$17,532	-50.8%
TOTAL EXPENDITURES		\$276,130	\$414,544	\$465,538	\$381,065	\$672,619	44.5%
PUBLIC WORKS REFUSE/COMPOST TOTAL:		(\$53,098)	(\$222,046)	(\$197,588)	(\$117,023)	(\$323,669)	63.8%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
SCB COMPOST OPERATIONS TOTAL		(\$53,098)	(\$222,046)	(\$197,588)	(\$117,023)	(\$323,669)	63.8%

Sanitary Sewer Fund

Overview

The Sanitary Sewer Fund was established to track the operation and treatment costs associated with the Borough's sanitary sewer system. This allows the total cost of this service to be covered entirely by user fees based on water use.

Mission

Operate and maintain an environmentally sound sewage collection and conveyance system.

Goals

- Reduce sewer line backups by 10% over the next three years
- Reduce infiltration/inflow in the sewer system by 10% over the next three years

Strategic Objectives

Infiltration/Inflow Reduction Plan & Implementation

Continue a plan to identify and reduce infiltration/inflow into the sanitary sewer system. Replace or line manholes and sewer mains to reduce infiltration/inflow.

Identification of Illegal Connections

Smoke test sewer lines to identify illegal connections to sewer lines, which allow rainwater to enter into the system.

Annual Maintenance

Clean all sewer mains at least once a year, and clean older clay lines semi-annually to help reduce the chance of sewer back-ups.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B108 SCB SANITARY SEWER							
76 PUBLIC WORKS SANITARY SEWER							
REVENUE:							
LICENSES AND PERMITS							
41575	SEWAGE PERMITS	5,738	4,450	4,000	15,600	7,500	87.5%
Permit tap fees are realized in this account.							
LICENSES AND PERMITS TOTAL		\$5,738	\$4,450	\$4,000	\$15,600	\$7,500	87.5%
INTEREST AND RENTS							
43100	INTEREST EARNINGS	6,491	7,749	6,000	10,500	11,000	83.3%
INTEREST AND RENTS TOTAL		\$6,491	\$7,749	\$6,000	\$10,500	\$11,000	83.3%
GRANTS							
44100	FEDERAL GRANT	-	4,445	-	-	-	0.0%
GRANTS TOTAL		-	\$4,445	-	-	-	0.0%
USER/USAGE CHARGES							
47450	USER FEES	52,396	5,150	45,000	44,500	150,000	233.3%
Income from sewer tapping fees are represented in this account. For 2016, a portion of the tapping fees for Fraser Centre will be realized.							
47460	USAGE CHARGES	5,692,236	5,697,540	5,650,000	5,850,000	5,900,000	4.4%
USER/USAGE CHARGES TOTAL		\$5,744,633	\$5,702,691	\$5,695,000	\$5,894,500	\$6,050,000	6.2%
SPECIAL ASSESSMENTS							
48120	MISCELLANEOUS REVENUE	-	-	-	-	-	0.0%
48140	SALE OF GENERAL FIXED ASSETS	-	-	22,000	22,000	1,500	-93.2%
The sale of assets, such as old sewer maintenance equipment, is included in this account.							
SPECIAL ASSESSMENTS TOTAL		-	-	\$22,000	\$22,000	\$1,500	-93.2%
TOTAL REVENUE		\$5,756,862	\$5,719,335	\$5,727,000	\$5,942,600	\$6,070,000	6.0%

EXPENDITURES:

PERSONNEL

EMPLOYEE BENEFITS

61192	OASDI- EMPLOYER PAID	5,051	-	-	-	-	0.0%
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Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
61193	MEDICARE - EMPLOYER PAID	1,182	-	-	-	-	0.0%
61196	HEALTH INSURANCE	409	59	-	-	-	0.0%
61198	VISION/DENTAL INSURANCE	504	-	-	-	-	0.0%
61199	LIFE & DISABILITY INSURANCE	556	-	-	-	-	0.0%
61200	PENSION	7,135	-	-	-	-	0.0%
61201	WORKERS COMPENSATION	76	289	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		\$14,914	\$348	-	-	-	0.0%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	3,500	500	2,500	-28.6%
Expenses incurred for training and professional development, including state and federal requirements, are included in this line item.							
62130	CONTINUING EDUCATION/TUITION	-	438	1,500	1,500	1,500	0.0%
This line item provides appropriations for employee higher education and professional certification and licensure. Anticipated 2016 activities include specialized training for the entry into manholes, as well as other safety and maintenance training requirements.							
EMPLOYEE SUPPLY/EXPN TOTAL		-	\$438	\$5,000	\$2,000	\$4,000	-20.0%
PERSONNEL TOTAL		\$14,914	\$786	\$5,000	\$2,000	\$4,000	-20.0%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	27,142	29,619	30,000	30,500	28,500	-5.0%
FUEL & LUBRICANTS TOTAL		\$27,142	\$29,619	\$30,000	\$30,500	\$28,500	-5.0%
PROGRAM EXPENSES							
66238	GROUP ACTIVITIES/PROGRAM SUPP	28,377	39,237	50,000	45,000	50,000	0.0%
Various supplies, as well as the rental of specialized equipment for the maintenance and repair of sewer lines and laterals are included in this account.							
PROGRAM EXPENSES TOTAL		\$28,377	\$39,237	\$50,000	\$45,000	\$50,000	0.0%
PROFESSIONAL SERVICE							
67311	ACCOUNTING & AUDITING	6,000	6,522	6,800	6,800	7,000	2.9%
This appropriation covers that allocated cost for the annual audit.							
67313	ENGINEERING & ARCHITECTURAL	3,000	545	154,500	140,500	175,000	13.3%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
Professional services for specialized sewer design, as well as capacity studies, rate studies and other sewer related professional engineering services are included in this line item. For 2016, staff proposes to include monies for the continuation of inflow and infiltration reduction, for updating the line capacity in each drainage section of the Borough and to share in a rate study with University Area Joint Authority for sewer treatment. Additionally, \$100,000 is anticipated for an engineering consultant to complete the design of a sewer line rehabilitation project on North Atherton Street in preparation of the PennDOT Atherton Street Reconstruction Project.							
67314	LEGAL SERVICES	1,000	1,000	1,200	500	1,500	25.0%
67326	OTHER CONTRACTED SERVICES	89,354	39,079	346,750	346,750	-	-100.0%
67327	FINANCIAL SERVICES	18,500	17,713	18,500	18,600	28,000	51.4%
The State College Borough Water Authority (SCBWA) bills residents for both water and sewer service; and the Borough reimburses the Authority for this service. This expense is shown in this line item. SCBWA will be increasing the fee for this service in 2016.							
67328	BANKING FEES	-	114	-	-	-	0.0%
67329	PUBLIC WORKS SERVICES	289,265	349,773	479,560	479,560	510,313	6.4%
This line item is for labor performed by the Public Works Department on sewer maintenance. For 2016, it is anticipated that 5,834 hours will be spent on sanitary sewer maintenance activities.							
PROFESSIONAL SERVICE TOTAL		\$407,119	\$414,746	\$1,007,310	\$992,710	\$721,813	-28.3%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	80,743	59,788	66,000	45,000	65,000	-1.5%
The maintenance charges for vehicles and equipment including backhoes, dump trucks, sewer jettors, message boards, compressors and skid loaders are included in this account.							
VEHICLE REPAIR/MAINT TOTAL		\$80,743	\$59,788	\$66,000	\$45,000	\$65,000	-1.5%
LAND/BLDG/FACILITIES							
70500	REPAIR & MAINT - INFRASTRUCTUR	-	449,574	-	-	-	0.0%
LAND/BLDG/FACILITIES TOTAL		-	\$449,574	-	-	-	0.0%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	3,438	-	-	-	0.0%
71300	REPAIRS & MAINT - EQUIPMENT	4,496	-	3,000	1,500	2,000	-33.3%
This line item includes appropriations for the repair of specialized sewer equipment, such as meters, pumps, television equipment, cameras, jettors, etc.							
SMALL TOOLS/EQUIP TOTAL		\$4,496	\$3,438	\$3,000	\$1,500	\$2,000	-33.3%
COMMUNICATIONS							
72321	MONTHLY CELL/TELEPHONE CHARGES	-	-	600	580	600	0.0%
This line item represents the cost for cellular data services to provide meter flow data in real time.							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
72327	RADIO EQUIPMENT MAINTENANCE	67	139	530	720	1,000	88.7%
This account includes the three year warranty provided with the 2014 purchase of new portable radios. This warranty will cover most charges for repairs.							
72330	ADVERTISING	-	464	-	-	-	0.0%
COMMUNICATIONS TOTAL		\$67	\$603	\$1,130	\$1,300	\$1,600	41.6%
UTILITIES							
73360	ELECTRICITY	705	989	800	900	980	22.5%
73366	WATER AND SEWER	2,094	2,828	2,000	2,300	2,500	25.0%
Charges for domestic water used for the sewer cleaning operation are expensed in this account.							
73368	SEWAGE TREATMENT COSTS	4,474,634	4,201,083	4,150,000	4,290,000	4,200,000	1.2%
This line item accounts for treatment costs at both the PSU plant and UAJA plants. Expenses in this account show a significant reduction in treatment costs realized in 2014. This reduction is a result of improvements and repairs made as part of the Inflow and Infiltration Reduction Project. In accordance with the Act 537 Plan, all Borough flow will be diverted to the UAJA plant. Staff will continue to work with consultants on reducing inflow and infiltration throughout the Borough's system. This account also includes the replacement of the meter at the Your Building Center metering station in 2015, which will provide for more accurate flow data, particularly during low flow periods of the day.							
UTILITIES TOTAL		\$4,477,432	\$4,204,900	\$4,152,800	\$4,293,200	\$4,203,480	1.2%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	6,524	6,645	8,801	7,292	10,500	19.3%
INSURANCE/RISK MGMT TOTAL		\$6,524	\$6,645	\$8,801	\$7,292	\$10,500	19.3%
OPERATING TOTAL		\$5,031,899	\$5,208,551	\$5,319,041	\$5,416,502	\$5,082,893	-4.4%
CAPITAL							
CAPITAL CONSTRUCTION							
93724	CAPITAL - INFRASTRUCTURE	685,894	-	445,995	50,000	825,000	85.0%
93775	CAP PURCHASES - MAJOR EQUIP	(678,220)	-	18,500	12,000	9,500	-48.6%
This account includes the purchase of a work storage trailer.							
93780	CAP PURCHASES - VEHICLES	-	-	266,567	265,000	188,500	-29.3%
The purchase of a new dump truck and aerial platform truck was realized in 2015. For 2016, a new Variable Message Board (VMB) is needed to replace an existing 2003 VMB.							
CAPITAL CONSTRUCTION TOTAL		\$7,674	-	\$731,062	\$327,000	\$1,023,000	39.9%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	76,020	-	-	-	-	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
94850	DEPRECIATION-VEHICLES	-	84,093	71,129	71,129	87,146	22.5%
This line item is for the annual depreciation for the Division's 15 pieces of equipment. This cost is increased due to the replacement of Truck #817 in 2015 as well as a variable message board that is slated for replacement in 2016.							
94860	DEPRECIATION-MACH/EQUIPMENT	-	15,520	1,110	1,110	1,100	-0.9%
This appropriation is for the depreciation of the Division's two-way radios.							
94880	DEPRECIATION-INFRASTRUCTURE	276,481	487,847	29,000	29,000	-	-100.0%
DEPRECIATION TOTAL		\$352,501	\$587,460	\$101,239	\$101,239	\$88,246	-12.8%
CAPITAL TOTAL		\$360,175	\$587,460	\$832,301	\$428,239	\$1,111,246	33.5%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	94,318	154,421	154,421	154,421	128,697	-16.7%
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan that is developed by Maximus, a professional services firm that specializes in cost allocation. Current amounts are based upon actual costs from the 2014 Cost Allocation Plan.							
OTHER EXPENDITURES TOTAL		\$94,318	\$154,421	\$154,421	\$154,421	\$128,697	-16.7%
OTHER EXPENSE TOTAL		\$94,318	\$154,421	\$154,421	\$154,421	\$128,697	-16.7%
TOTAL EXPENDITURES		\$5,501,306	\$5,951,218	\$6,310,763	\$6,001,162	\$6,326,836	0.3%
PUBLIC WORKS SANITARY SEWER TOTAL:		\$255,556	(\$231,883)	(\$583,763)	(\$58,562)	(\$256,836)	-56.0%
SCB SANITARY SEWER TOTAL		\$255,556	(\$231,883)	(\$583,763)	(\$58,562)	(\$256,836)	-56.0%

Refuse Collection Fund

Overview

The Public Works Department collects and disposes of refuse and bulk items in State College Borough. An enterprise fund is used to provide for an equitable distribution of costs among users. The collection of refuse within the Borough is accomplished with six different vehicle/crew types: residential, commercial/apartment, bulk items, street containers/cleaning, leaf collection and recyclable materials. An analysis is prepared annually to allocate operational costs between residential collection and commercial/apartment routes. This cost breakdown is used to develop a user-fee rate structure that is equitable based upon the different types of collection.

After collection by Borough staff, municipal solid waste is hauled to the Centre County Recycling and Refuse Authority where it is re-compacted onto large tractor-trailer trucks and hauled to a landfill. Additionally, the Authority, on a contractual basis, collects and recycles glass, blow-molded plastics, newspaper, magazines and metal cans throughout the Borough. It also collects several grades of paper and cardboard from the commercial areas of the Borough.

Leaves, brush and other organic materials are collected by the Borough and hauled to the Borough-owned Composting Facility for processing and reuse as mulch and compost. In 2013, the Borough added food waste to the existing organics recycling program in an effort to divert additional organic material from the landfill. It is anticipated that an additional 1,500 tons of food waste will ultimately be diverted through the new phase of organics diversion. Additionally, the Department anticipates fuel cost reductions as two additional Compressed Natural Gas fueled refuse collection vehicles come online.

Mission

Provide a healthy, clean and aesthetically pleasing environment through an effective combination of the promotion of recycling, as well as the collection and disposal of solid waste, within residential and commercial areas.

Goals

- Divert organic waste from the municipal solid waste stream
- Improve efficiency of operations while maintaining a refuse collection service that exceeds customer expectations

Strategic Objectives

Increased Diversion

Increase the amount of organics diverted from the waste stream, with an ultimate goal of reducing residual waste to 35% of the total waste stream, through combined increases in the recycling of plastics, metals, glass, organic waste, electronics and other recyclable items.

Expand Organic Collection

Expand organic collection to the broader commercial sector by placing additional organics collection containers (dumpsters or carts) throughout the Borough during 2016.

Improve Tracking, Performance Metrics and Refuse Operations

Implement recommendations from the Refuse Services Evaluation and Rate Study, consider revisions to simplify the rate schedule and align service fees with costs incurred, implement operational efficiencies resulting from the study and improve data collection and logistics.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B109 SCB REFUSE COLLECTIONS							
75 PUBLIC WORKS REFUSE/COMPOST REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	5,261	9,180	(4,500)	10,000	8,000	-277.8%
INTEREST AND RENTS TOTAL		\$5,261	\$9,180	(\$4,500)	\$10,000	\$8,000	-277.8%
GRANTS							
44200	STATE GRANT	-	-	-	250,000	-	0.0%
Grant monies received from Act 101, Section 902 Recycling grant from the Commonwealth of PA to reimburse a portion of the expenses of initiating the new organics recycling program are accounted for in this line item. The Borough is eligible for these DEP sponsored grants every two years.							
GRANTS TOTAL		-	-	-	\$250,000	-	0.0%
SHARE/ENTITL/IN LIEU							
45500	COUNTY SHARED REVENUE	27,494	26,756	22,500	43,888	25,000	11.1%
This account includes revenue from the Centre County Recycling and Refuse Authority's (CCRRA) recycling rebate. A portion of its annual Section 904 grant is returned to participating municipalities.							
SHARE/ENTITL/IN LIEU TOTAL		\$27,494	\$26,756	\$22,500	\$43,888	\$25,000	11.1%
CONTRACTED SERVICES							
46110	FEE FOR SERVICES	(57,366)	3,740	4,500	9,500	9,000	100.0%
Revenue from extraordinary collections (bulk or brush) and from non-Borough participants in the organics recycling program are posted to this account.							
46210	SALE OF MATERIALS/CONCESSIONS	124,867	37,095	20,000	18,000	20,000	0.0%
Charges for dumpsters and carts purchased and charges for repairs to dumpsters are posted to this account.							
CONTRACTED SERVICES TOTAL		\$67,501	\$40,835	\$24,500	\$27,500	\$29,000	18.4%
USER/USAGE CHARGES							
47460	USAGE CHARGES	3,023,137	3,069,799	3,058,000	3,058,000	3,693,000	20.8%
Posted to this account are annual charges for refuse collection services, late fees and penalties. Rate increases are required in both residential and commercial systems in 2016.							
47520	COMPLAINT FEES	-	-	-	3,741	-	0.0%
USER/USAGE CHARGES TOTAL		\$3,023,137	\$3,069,799	\$3,058,000	\$3,061,741	\$3,693,000	20.8%
SPECIAL ASSESSMENTS							
48140	SALE OF GENERAL FIXED ASSETS	-	-	5,000	-	-	-100.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
SPECIAL ASSESSMENTS TOTAL		-	-	\$5,000	-	-	-100.0%
TOTAL REVENUE		\$3,123,394	\$3,146,570	\$3,105,500	\$3,393,130	\$3,755,000	20.9%

EXPENDITURES:**PERSONNEL****SALARIES AND WAGES**

60112	SALARY & WAGES - FULL TIME	12,897	-	-	-	-	0.0%
SALARIES AND WAGES TOTAL		\$12,897	-	-	-	-	0.0%

EMPLOYEE BENEFITS

61192	OASDI- EMPLOYER PAID	3,257	-	-	-	-	0.0%
61193	MEDICARE - EMPLOYER PAID	762	-	-	-	-	0.0%
61196	HEALTH INSURANCE	10,238	-	-	-	-	0.0%
61198	VISION/DENTAL INSURANCE	673	-	-	-	-	0.0%
61199	LIFE & DISABILITY INSURANCE	(117)	17	-	-	-	0.0%
61200	PENSION	4,682	-	-	-	-	0.0%
61201	WORKERS COMPENSATION	99	38	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		\$19,593	\$56	-	-	-	0.0%

EMPLOYEE SUPPLY/EXPN

62121	PROFESSIONAL DEVELOPMENT	-	770	4,000	1,000	4,000	0.0%
This appropriation covers the cost of attendance at conferences and seminars for staff assigned to managing refuse fleet or working in day-to-day operations.							
62130	CONTINUING EDUCATION/TUITION	3,990	346	1,000	338	1,000	0.0%
This line item provides appropriations for employee higher education and professional certification and licensure.							
62160	CLOTHING/UNIFORMS & MAINT	10,678	9,241	9,500	7,500	9,500	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		\$14,668	\$10,357	\$14,500	\$8,838	\$14,500	0.0%
PERSONNEL TOTAL		\$47,158	\$10,413	\$14,500	\$8,838	\$14,500	0.0%

OPERATING**FUEL & LUBRICANTS**

64231	GASOLINE/LUBRICANTS	104,564	106,559	75,000	75,000	75,000	0.0%
It is anticipated that Compressed Natural Gas (CNG) purchases through CATA will continue into 2016 with four front-line vehicles now fueled by CNG.							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
FUEL & LUBRICANTS TOTAL		\$104,564	\$106,559	\$75,000	\$75,000	\$75,000	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	1,601	374	750	750	1,250	66.7%
65215	POSTAGE	5,562	4,897	6,000	5,000	5,000	-16.7%
OFFICE SUPPLIES TOTAL		\$7,163	\$5,271	\$6,750	\$5,750	\$6,250	-7.4%
PROGRAM EXPENSES							
66238	GROUP ACTIVITIES/PROGRAM SUPP	6,603	5,725	18,450	18,450	10,000	-45.8%
The cost of printed materials, such as invoice forms and door hangers, credit card charges for online bill payments, random and pre-employment testing and supplies used in the field for on-street refuse can hardware are expensed in this line item.							
66255	PERMITS AND FEES	1,650	1,250	1,650	1,650	1,750	6.1%
This appropriation covers the cost of DEP permits for waste hauler and waste tire transporter licenses.							
PROGRAM EXPENSES TOTAL		\$8,253	\$6,975	\$20,100	\$20,100	\$11,750	-41.5%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	-	54,000	-	23,000	-	0.0%
67311	ACCOUNTING & AUDITING	3,500	3,803	3,750	3,750	3,900	4.0%
Cost of review and preparation of the annual audited financial statements.							
67315	SPECIAL LEGAL SERVICES	3,191	60	4,000	4,500	5,000	25.0%
This appropriation is used primarily for the cost of attorney's fees incurred to pursue legal recourse against past due accounts.							
67325	CONTRACTED PUBLIC SERVICES	8,925	8,160	9,500	9,500	10,000	5.3%
This appropriation is used primarily for the cost of placing roll-off boxes in various areas of the Borough during the student move-out and move-in cycle in August of each year.							
67328	BANKING FEES	-	114	-	500	500	0.0%
67329	PUBLIC WORKS SERVICES	924,898	763,666	1,143,448	1,130,000	1,124,332	-1.7%
This line item covers the personnel costs for Public Works employees assigned to collect refuse, yard waste, bulk items and leaves. In addition, time for administrative staff is charged to this account based on an allocation of their time over the course of the previous year.							
PROFESSIONAL SERVICE TOTAL		\$940,514	\$829,803	\$1,160,698	\$1,171,250	\$1,143,732	-1.5%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	209,563	239,141	200,000	180,000	200,000	0.0%
VEHICLE REPAIR/MAINT TOTAL		\$209,563	\$239,141	\$200,000	\$180,000	\$200,000	0.0%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
HARDWARE/SOFTWARE							
69310	COMPUTER MAINTENANCE/SUPPORT	1,350	10,000	18,000	18,000	20,000	11.1%
This appropriation covers the cost of data collection of refuse cart and dumpster container tipping, location of assets in inventory and Global Positioning System (GPS) tracking of collection equipment.							
HARDWARE/SOFTWARE TOTAL		\$1,350	\$10,000	\$18,000	\$18,000	\$20,000	11.1%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	23,635	25,927	72,500	40,000	60,000	-17.2%
This line item represents the cost of routine purchases of dumpsters and carts plus small tools and equipment used in the operation.							
SMALL TOOLS/EQUIP TOTAL		\$23,635	\$25,927	\$72,500	\$40,000	\$60,000	-17.2%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	941	877	1,400	1,000	1,200	-14.3%
72327	RADIO EQUIPMENT MAINTENANCE	112	438	1,120	350	1,000	-10.7%
This account includes the three year warranty provided with the 2014 purchase of new portable radios which covers most charges for repairs.							
72330	ADVERTISING	680	-	1,000	400	1,000	0.0%
COMMUNICATIONS TOTAL		\$1,733	\$1,315	\$3,520	\$1,750	\$3,200	-9.1%
UTILITIES							
73363	FOOD WASTE	12,915	-	44,000	52,000	60,000	36.4%
The costs for the expected expansion of the commercial food waste collection program are posted to this account.							
73364	RECYCLING	282,184	292,464	282,500	293,351	295,000	4.4%
This appropriation is used for the cost of monthly Centre County Recycling and Refuse Authority invoices for residential and commercial recycling collection.							
73365	SOLID WASTE DISPOSAL	959,197	956,923	955,000	954,000	955,000	0.0%
Cost of disposal of landfill-bound waste at the Centre County Recycling and Refuse Authority (CCRRA) transfer station are charged to this account. The budget appropriation is based on CCRRA maintaining the current tipping fees for disposed waste and tires.							
UTILITIES TOTAL		\$1,254,297	\$1,249,387	\$1,281,500	\$1,299,351	\$1,310,000	2.2%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	12,787	12,636	18,053	16,797	20,233	12.1%
INSURANCE/RISK MGMT TOTAL		\$12,787	\$12,636	\$18,053	\$16,797	\$20,233	12.1%
OPERATING TOTAL		\$2,563,859	\$2,487,015	\$2,856,121	\$2,827,998	\$2,850,165	-0.2%
CAPITAL							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
CAPITAL CONSTRUCTION							
93750	CAP PURCH - SPECIALIZED EQUIP	-	-	103,000	103,000	40,000	-61.2%
This appropriation is used for purchase of capital equipment used in the collection of waste or recyclable materials. In 2016, the appropriation is intended to purchase a second Curotto Can, a carry can that converts a front load refuse truck into an automated cart collection vehicle.							
93775	CAP PURCHASES - MAJOR EQUIP	543,005	-	-	-	-	0.0%
This appropriation is for the purchase of containers used in food recycling and residual waste disposal.							
93780	CAP PURCHASES - VEHICLES	-	-	185,707	327,500	210,200	13.2%
CAPITAL CONSTRUCTION TOTAL		\$543,005	-	\$288,707	\$430,500	\$250,200	-13.3%
DEPRECIATION							
94850	DEPRECIATION-VEHICLES	288,745	149,010	326,786	326,786	329,806	0.9%
Depreciation of vehicles is charged to this line item each year for budget purposes only. There is no transfer to Asset Replacement for these charges but vehicle acquisitions are charged directly to the fund when made.							
94860	DEPRECIATION-MACH/EQUIPMENT	-	10,112	-	-	-	0.0%
DEPRECIATION TOTAL		\$288,745	\$159,121	\$326,786	\$326,786	\$329,806	0.9%
CAPITAL TOTAL		\$831,751	\$159,121	\$615,493	\$757,286	\$580,006	-5.8%
OTHER EXPENSE							
OTHER EXPENDITURES							
96492	INTERFUND TRANSFERS	59,850	47,868	102,425	66,425	131,425	28.3%
This appropriation represents interfund transfers from the Refuse Collection Fund to the Compost Operations Fund.							
96500	INDIRECT COSTS	100,732	154,092	154,092	154,092	183,150	18.9%
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan that is developed by Maximus, a professional services firm that specializes in cost allocation. Current amounts are based upon actual costs from the 2014 Cost Allocation Plan.							
OTHER EXPENDITURES TOTAL		\$160,582	\$201,960	\$256,517	\$220,517	\$314,575	22.6%
OTHER EXPENSE TOTAL		\$160,582	\$201,960	\$256,517	\$220,517	\$314,575	22.6%
TOTAL EXPENDITURES		\$3,603,349	\$2,858,509	\$3,742,631	\$3,814,639	\$3,759,246	0.4%
PUBLIC WORKS REFUSE/COMPOST TOTAL:		(\$479,955)	\$288,061	(\$637,131)	(\$421,509)	(\$4,246)	-99.3%
SCB REFUSE COLLECTIONS TOTAL		(\$479,955)	\$288,061	(\$637,131)	(\$421,509)	(\$4,246)	-99.3%

Fleet Services

Overview

The Fleet Services budget covers the cost of maintenance and repair of Borough vehicles.

Mission

Ensure that all Borough vehicles and equipment are maintained in a prudent and economical manner to remain cost competitive. All vehicles and equipment will be evaluated annually to determine condition and recommended replacement timeline.

Goals

- Minimize the environmental impact of the fleet
- Provide quality fleet services, efficiently and economically

Strategic Objectives

Fuel Efficiency

Research and recommend the most energy efficient vehicle models available.

Biofuels

Continue the use of ultra-low sulfur B-5 bio-diesel. While higher percentage biodiesel is available, manufacturers' engine warranties do not extend to higher composition bio-fuels.

Update Diagnostic Equipment

Evaluate and update existing electronic diagnostic equipment as necessary.

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B120 SCB FLEET SERVICES							
78 PUBLIC WORKS FLEET SERVICES							
REVENUE:							
GRANTS							
44100	FEDERAL GRANT	-	2,085	-	-	-	0.0%
GRANTS TOTAL		-	\$2,085	-	-	-	0.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	311,733	307,998	342,500	342,500	357,183	4.3%
CONTRACTED SERVICES TOTAL		\$311,733	\$307,998	\$342,500	\$342,500	\$357,183	4.3%
USER/USAGE CHARGES							
47460	USAGE CHARGES	23,747	34,267	25,000	25,000	25,000	0.0%
USER/USAGE CHARGES TOTAL		\$23,747	\$34,267	\$25,000	\$25,000	\$25,000	0.0%
TOTAL REVENUE		\$335,480	\$344,351	\$367,500	\$367,500	\$382,183	4.0%

EXPENDITURES:

PERSONNEL

SALARIES AND WAGES

60112	SALARY & WAGES - FULL TIME	122,579	117,352	109,172	109,172	112,795	3.3%
60180	OVERTIME PAY	-	11,567	10,989	10,989	12,224	11.2%
60185	OTHER COMPENSATION	-	-	-	-	-	0.0%
SALARIES AND WAGES TOTAL		\$122,579	\$128,919	\$120,161	\$120,161	\$125,019	4.0%

EMPLOYEE BENEFITS

61192	OASDI- EMPLOYER PAID	10,372	8,188	7,243	7,243	7,860	8.5%
61193	MEDICARE - EMPLOYER PAID	2,426	1,915	1,694	1,694	1,838	8.5%
61196	HEALTH INSURANCE	39,341	27,155	28,892	28,892	43,128	49.3%
61198	VISION/DENTAL INSURANCE	2,272	1,361	1,181	1,181	1,772	50.0%
61199	LIFE & DISABILITY INSURANCE	323	516	370	370	350	-5.4%
61200	PENSION	11,890	9,832	17,460	17,460	11,926	-31.7%
61201	WORKERS COMPENSATION	5,783	4,488	5,141	5,141	7,160	39.3%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
61210	EMPLOYEE PARKING	-	54	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		\$72,408	\$53,509	\$61,981	\$61,981	\$74,034	19.4%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	135	2,400	2,400	2,400	0.0%
These appropriated costs are used to send staff for additional training in order to remain up-to-date with new technology and newly purchased vehicles and equipment.							
62130	CONTINUING EDUCATION/TUITION	353	135	-	-	-	0.0%
62160	CLOTHING/UNIFORMS & MAINT	2,908	4,019	4,050	3,800	4,050	0.0%
This line item includes the expenses for cleaning and purchasing uniforms for mechanics as well as purchases of safety related clothing.							
EMPLOYEE SUPPLY/EXPN TOTAL		\$3,261	\$4,289	\$6,450	\$6,200	\$6,450	0.0%
PERSONNEL TOTAL		\$198,248	\$186,717	\$188,592	\$188,342	\$205,503	9.0%
OPERATING							
INSTITUTIONAL SUPPLY							
63237	INSTITUTIONAL SUPPLIES	-	-	2,000	2,000	2,000	0.0%
INSTITUTIONAL SUPPLY TOTAL		-	-	\$2,000	\$2,000	\$2,000	0.0%
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	397	5,318	875	875	875	0.0%
This line item covers gasoline and lubricants for the shop truck and forklift.							
FUEL & LUBRICANTS TOTAL		\$397	\$5,318	\$875	\$875	\$875	0.0%
PROGRAM EXPENSES							
66235	SPECIAL PROJECTS/GRANTS	640	-	800	800	800	0.0%
These costs are used for cleaning the shop floor drains and plumbing infrastructure. Often an outside contractor provides these services due to disposal requirements.							
66238	GROUP ACTIVITIES/PROGRAM SUPP	13,075	14,808	17,375	15,750	16,375	-5.8%
These costs cover the expenses of miscellaneous items such as bolts, nuts, windshield washer fluid, oil absorbent, shop towels, etc.							
PROGRAM EXPENSES TOTAL		\$13,715	\$14,808	\$18,175	\$16,550	\$17,175	-5.5%
PROFESSIONAL SERVICE							
67326	OTHER CONTRACTED SERVICES	-	1,919	-	-	-	0.0%
67329	PUBLIC WORKS SERVICES	45,519	87,100	90,584	90,584	104,445	15.3%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
Public Works labor services costs cover the personnel costs for Public Works employees assigned to the fleet operation. In addition, time for administrative staff is charged to this account based on an allocation of their time over the course of the previous year.							
PROFESSIONAL SERVICE TOTAL		\$45,519	\$89,019	\$90,584	\$90,584	\$104,445	15.3%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	10,887	4,157	13,000	2,000	2,200	-83.1%
VEHICLE REPAIR/MAINT TOTAL		\$10,887	\$4,157	\$13,000	\$2,000	\$2,200	-83.1%
HARDWARE/SOFTWARE							
69320	NEW COMPUTER EQUIPMENT	-	-	2,000	2,000	2,400	20.0%
This line item includes funds for specialized equipment updates.							
HARDWARE/SOFTWARE TOTAL		-	-	\$2,000	\$2,000	\$2,400	20.0%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	1,471	2,371	6,700	4,000	4,200	-37.3%
This line item provides for tool reimbursement for up to \$1,000 per mechanic under the union contract and minor shop tools such as air impact wrenches, jacks, etc.							
71300	REPAIRS & MAINTENANCE - FUEL I	12,454	9,774	12,075	10,000	11,575	-4.1%
The appropriation in this line item covers the maintenance cost of the fuel island operations. This can include underground tank storage registration and inspections, annual fuel pump calibration and repairs, annual maintenance agreement with Trak Fuel for tank monitoring and recordkeeping.							
SMALL TOOLS/EQUIP TOTAL		\$13,925	\$12,145	\$18,775	\$14,000	\$15,775	-16.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	442	864	1,175	1,175	1,200	2.1%
72327	RADIO EQUIPMENT MAINTENANCE	-	-	300	300	375	25.0%
This line item covers radio maintenance expenses for two portable radios and one base station used by the mechanics. The new radios are under warranty through 2017.							
COMMUNICATIONS TOTAL		\$442	\$864	\$1,475	\$1,475	\$1,575	6.8%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	1,569	1,318	1,679	1,877	2,375	41.5%
INSURANCE/RISK MGMT TOTAL		\$1,569	\$1,318	\$1,679	\$1,877	\$2,375	41.5%
OPERATING TOTAL		\$86,454	\$127,628	\$148,563	\$131,361	\$148,820	0.2%
CAPITAL							
CAPITAL CONSTRUCTION							
93775	CAP PURCHASES - MAJOR EQUIP	-	4,523	9,200	9,900	8,900	-3.3%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
This line item provides funds for purchasing a heavy-duty vehicle scan tool. Currently, the shop has limited capabilities for diagnosing electronic engine and transmission problems and resetting error codes in the onboard ECM. The new scan tool will have the capability to scan all heavy-duty equipment in the fleet.							
CAPITAL CONSTRUCTION TOTAL		-	\$4,523	\$9,200	\$9,900	\$8,900	-3.3%
DEPRECIATION							
94850	DEPRECIATION-VEHICLES	-	-	1,445	1,445	1,445	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	2,283	2,104	1,178	1,178	1,178	0.0%
DEPRECIATION TOTAL		\$2,283	\$2,104	\$2,623	\$2,623	\$2,623	0.0%
CAPITAL TOTAL		\$2,283	\$6,628	\$11,823	\$12,523	\$11,523	-2.5%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	61,259	72,257	72,257	72,257	91,099	26.1%
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan that is developed by Maximus, a professional services firm that specializes in cost allocation. Current amounts are based upon actual costs from the 2014 Cost Allocation Plan.							
OTHER EXPENDITURES TOTAL		\$61,259	\$72,257	\$72,257	\$72,257	\$91,099	26.1%
OTHER EXPENSE TOTAL		\$61,259	\$72,257	\$72,257	\$72,257	\$91,099	26.1%
TOTAL EXPENDITURES		\$348,244	\$393,229	\$421,235	\$404,483	\$456,945	8.5%
PUBLIC WORKS FLEET SERVICES TOTAL:		(\$12,765)	(\$48,879)	(\$53,735)	(\$36,983)	(\$74,762)	39.1%
SCB FLEET SERVICES TOTAL		(\$12,765)	(\$48,879)	(\$53,735)	(\$36,983)	(\$74,762)	39.1%

Highway Aid Fund

Overview

The Highway Aid Fund accounts for expenditures paid from Commonwealth taxes on motor fuels, which are distributed to Pennsylvania counties and municipalities in accordance with a street mileage/population formula. These levies are placed in a separate fund and disbursed in accordance with Commonwealth guidelines. A state audit is performed on this fund annually to assure compliance with the Pennsylvania Department of Transportation and Commonwealth fiscal policies.

This Budget includes appropriations for the maintenance of streets (including curbs and sidewalks), traffic control devices and storm sewers. Street resurfacing, street reconstruction and other major street improvements are funded primarily through the Borough's Capital Projects Fund.

Mission

Apply funds from Commonwealth taxes on motor fuels towards maintaining Borough streets, storm sewers, traffic and regulatory signs, signals and markings, as well as the fleet vehicles and equipment used in street maintenance.

Goals

- Improve citizens' satisfaction rating for snow removal services by 5% over the next three years as measured in the National Citizen Survey
- Reduce Central Business District (CBD) street light energy consumption by 15% over the next five years
- Provide maintenance, including curb replacement, patching, resurfacing and street reconstruction such that 80% of Borough streets have a "Satisfactory" rating or better

Strategic Objectives

Infrastructure Improvements

Due to an aging system, numerous storm water pipes are beginning to fail and need to be replaced. Continue to survey and identify needed infrastructure improvements.

Reduced Salt Application

Replace salt spreading equipment with current technology, including electronically calibrated equipment with GPS-based reporting capabilities. For a quicker response rate, all front-line snowplow trucks will be equipped with wing plows.

Track Costs

Track all costs associated with storm sewer repairs and curb replacement through the MUNIS work order system.

Reduce Central Business District Street Light Energy Consumption

Continue to replace street light fixtures with more energy efficient bulbs and energy management technology.

Develop Standard Operating Procedures

In accordance with our MS4 permit through U.S. Environmental Protection Agency and the Pennsylvania Department of Environmental Protection, develop standard operating procedures for the maintenance of our storm sewer system.



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B135 SCB HIGHWAY AID							
73 PUBLIC WORKS STREETS							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	3,135	5,598	3,500	7,100	5,800	65.7%
This line item represents interest earnings that are accrued after receipt of the State allocation in the Spring.							
INTEREST AND RENTS TOTAL		\$3,135	\$5,598	\$3,500	\$7,100	\$5,800	65.7%
GRANTS							
44100	FEDERAL GRANT	-	5,073	-	-	-	0.0%
Occasionally the Borough receives federal grant monies due to severe winter storms. Monies from these grants are posted to this line item.							
GRANTS TOTAL		-	\$5,073	-	-	-	0.0%
SHARE/ENTITL/IN LIEU							
45300	STATE ENTITLEMENT	637,548	687,274	769,746	757,385	848,275	10.2%
With the Transportation Bill passed in early 2014, the Borough received an eight percent increase in liquid fuels tax allocation for 2014 and will receive a 12% increase each year for the next four years. These tax allocations are represented in this account.							
SHARE/ENTITL/IN LIEU TOTAL		\$637,548	\$687,274	\$769,746	\$757,385	\$848,275	10.2%
CONTRACTED SERVICES							
46110	FEE FOR SERVICES	47,597	45,095	37,500	47,500	40,275	7.4%
Revenues from PennDOT contracts with the Borough for winter maintenance of State highways in the Borough are posted to this account. Approximately ten miles of State highways are located within the Borough. Additionally, the Borough provides winter maintenance on short sections of University Drive and Park Avenue as well as University Drive Extension in College Township, which are also State highways. During particularly severe winters, PennDOT will provide an additional supplemental payment for winter maintenance contract services.							
CONTRACTED SERVICES TOTAL		\$47,597	\$45,095	\$37,500	\$47,500	\$40,275	7.4%
TOTAL REVENUE		\$688,280	\$743,040	\$810,746	\$811,985	\$894,350	10.3%

EXPENDITURES:

OPERATING

FUEL & LUBRICANTS

64231	GASOLINE/LUBRICANTS	23,178	24,504	28,500	30,265	25,500	-10.5%
Fifteen vehicles and miscellaneous equipment within the Public Works Department are eligible for fuel cost reimbursement from the Highway Aid Fund. The appropriation covers the anticipated fuel costs for this equipment.							

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
FUEL & LUBRICANTS TOTAL		\$23,178	\$24,504	\$28,500	\$30,265	\$25,500	-10.5%
PROGRAM EXPENSES							
66224	DEICING/ANTI-SKID MATERIALS	108,872	91,873	140,500	139,900	145,500	3.6%
The cost of deicing and anti-skid materials, as well as contract snow removal, is included in this line item.							
66238	GROUP ACTIVITIES/PROGRAM SUPP	27,277	203	-	-	-	0.0%
66250	HIGHWAY SUPPLIES	39,597	79,335	130,000	112,200	130,000	0.0%
66251	HIGHWAY AID-STORM SEWER SUPPLY	23,435	20,018	25,000	23,500	35,000	40.0%
This line item is for materials for storm sewer maintenance including pipe, inlets, manholes and culverts.							
PROGRAM EXPENSES TOTAL		\$199,181	\$191,428	\$295,500	\$275,600	\$310,500	5.1%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	130,636	120,959	100,000	75,000	125,000	25.0%
This line item includes the repair and maintenance of Highway Aid eligible equipment.							
VEHICLE REPAIR/MAINT TOTAL		\$130,636	\$120,959	\$100,000	\$75,000	\$125,000	25.0%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	(26,072)	213	6,500	12,500	11,900	83.1%
To be in compliance with PennDOT regulations for Work Zone Traffic Control, the appropriated monies from this account will be used to purchase various regulatory warning signs and traffic control devices, including traffic cones. The signs will also be used for temporary road closures.							
71261	SIGNS/SIGNALS/MARKINGS	46,279	52,123	96,494	68,000	70,000	-27.5%
Installing and maintaining traffic and regulatory signs constitutes a major function of the Public Works Department. The Department is also responsible for street markings and the maintenance of traffic signals. The Borough has 33 signalized intersections, 12 school zone flashers, two pedestrian/bicycle crossing signals and a centralized computer and appurtenances for systemized operation of the downtown signals on Atherton Street at College, Park and Beaver Avenues. Minor repair of traffic signal controllers and electronic equipment is completed in-house. All major traffic signal repairs are contracted to qualified electronics technicians as required by PennDOT. Tel Power Inc. of Hollidaysburg, PA handles maintenance and repair, often in conjunction with signal manufacturer's representatives, on a call-in basis, usually within a two day response time. Additional monies are allocated to this account to replace street, regulatory and parking signs on a ten year replacement cycle, in conformance with federal standards.							
71262	STREETLIGHT SUPPLIES	6,541	46,690	40,356	32,295	40,000	-0.9%
Maintenance, repair and replacement of downtown ornamental street lights, as well as installation of residential street lights by West Penn Power are included in this line item. Also included is any wiring and other electrical appurtenances for the street light system.							
SMALL TOOLS/EQUIP TOTAL		\$26,748	\$99,025	\$143,350	\$112,795	\$121,900	-15.0%
UTILITIES							
73360	ELECTRICITY	8,308	9,390	9,750	9,950	10,760	10.4%

Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
Electricity for the operation of all traffic signals, including school zone signals and pedestrian signals, is included in this appropriation.							
73361	STREETLIGHTING ELECTRICITY	130,595	125,059	150,610	145,500	162,200	7.7%
Electricity for the downtown street light system, as well as the street light rentals from West Penn Power for residential street lighting is included in this line item. A 14% increase in the costs of street light rentals is anticipated for 2016.							
UTILITIES TOTAL		\$138,903	\$134,448	\$160,360	\$155,450	\$172,960	7.9%
INSURANCE/RISK MGMT							
80353	BOND / SURETY & FIDELITY	-	-	-	-	-	0.0%
INSURANCE/RISK MGMT TOTAL		-	-	-	-	-	0.0%
OPERATING TOTAL		\$518,646	\$570,364	\$727,710	\$649,110	\$755,860	3.9%
CAPITAL							
CAPITAL CONSTRUCTION							
93780	CAP PURCHASES - VEHICLES	58,000	1,500	104,408	-	195,700	87.4%
Proposed for 2016, is the replacement of a 2002 International Dump truck (Truck #42), with a truck, complete with snow plow, salt spreader and wing plow.							
CAPITAL CONSTRUCTION TOTAL		\$58,000	\$1,500	\$104,408	-	\$195,700	87.4%
CAPITAL TOTAL		\$58,000	\$1,500	\$104,408	-	\$195,700	87.4%
OTHER EXPENSE							
OTHER EXPENDITURES							
96492	INTERFUND TRANSFERS	-	-	250,000	260,000	-	-100.0%
OTHER EXPENDITURES TOTAL		-	-	\$250,000	\$260,000	-	-100.0%
OTHER EXPENSE TOTAL		-	-	\$250,000	\$260,000	-	-100.0%
TOTAL EXPENDITURES		\$576,646	\$571,864	\$1,082,118	\$909,110	\$951,560	-12.1%
PUBLIC WORKS STREETS TOTAL:		\$111,634	\$171,176	(\$271,372)	(\$97,125)	(\$57,210)	-78.9%
SCB HIGHWAY AID TOTAL		\$111,634	\$171,176	(\$271,372)	(\$97,125)	(\$57,210)	-78.9%

Regional Programs

Overview

This section covers the Borough's share of the cost of the Centre Region Council of Governments (COG) programs in which the Borough participates, as well as the Borough's share of the Centre Area Transportation Authority (CATA) local subsidy for operating and capital costs related to public transit.

Determination of Regional Program Commitment

The Borough's share of the cost of the COG programs is assessed on a formula basis as specified in the Inter-Municipal Agreement for each program. Most of these assessments are based on the COG Standard Formula, in which a combination of the assessed valuation of taxable real estate, population (excluding college students) and adjusted gross earned income is used to determine the municipal shares of budgeted program costs. The COG Standard Formula was revised in 2009, and the municipal shares for 2016 are calculated as follows:

State College Borough	24.55%
College Township	17.93%
Ferguson Township	26.99%
Halfmoon Township	1.97%
Harris Township	7.47%
Patton Township	21.10%

Detailed information concerning the activities, operation and cost of each COG program is contained in the 2016 COG Budget and 2016 COG Program Plan.



Fire

Fire



	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Proposed
OTHER EXPENSE	\$234,657	\$223,450	\$234,657	\$234,657	\$234,657
CAPITAL	\$-	\$-	\$-	\$-	\$-
OPERATING	\$259,650	\$280,760	\$309,370	\$309,370	\$319,995
PERSONNEL	\$-	\$-	\$-	\$-	\$-
TOTAL	\$494,307	\$504,209	\$544,027	\$544,027	\$554,652

Overview

The Alpha Fire Company is the service provider for the Centre Region's Regional Fire Protection Program. The Company operates three fire stations with the main fire station being located in the Borough of State College. This budget covers the Borough's portion of the operating and capital expenditures for the Regional Fire Protection Program.

Mission

The mission of the Regional Fire Protection Program is to maintain a volunteer fire company to provide fire, rescue and related services to State College Borough, the Townships of College, Ferguson and Patton, a small portion of Benner Township and Penn State's University Park Campus. The Regional Fire Protection Program also provides support and assistance necessary to assure the delivery of quality services.

Goals

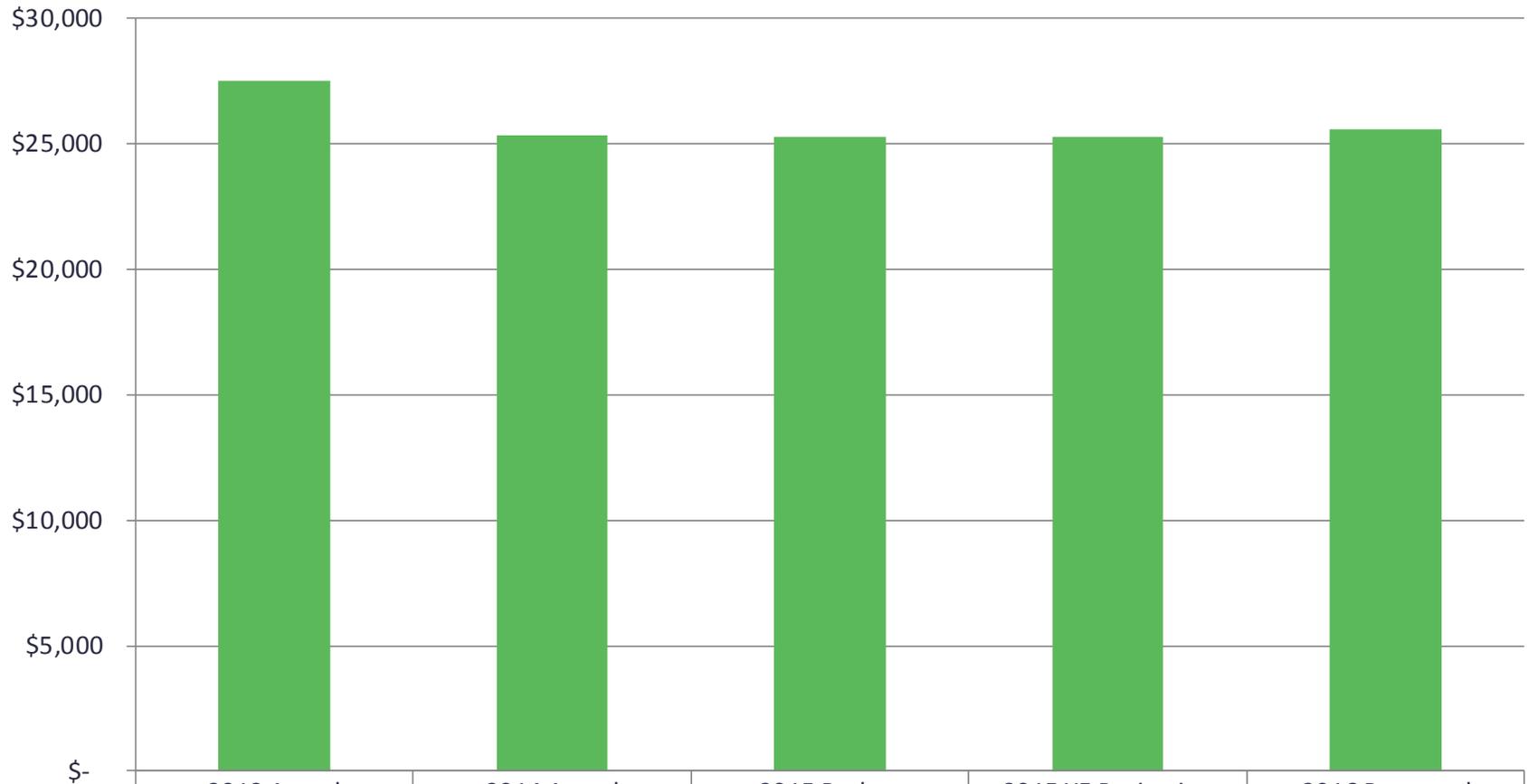
- Ensure the Alpha Fire Company has the facilities, equipment and support necessary to accomplish its mission
- Continue to provide protection to Centre Region residents in a cost effective manner
- Respond to emergency calls for service
- Ensure programs meet statutory requirements



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
50 FIRE							
REVENUE:							
SHARE/ENTITL/IN LIEU							
45300	STATE ENTITLEMENT	234,657	223,450	234,657	234,657	234,657	0.0%
SHARE/ENTITL/IN LIEU TOTAL		\$234,657	\$223,450	\$234,657	\$234,657	\$234,657	0.0%
TOTAL REVENUE		\$234,657	\$223,450	\$234,657	\$234,657	\$234,657	0.0%
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SVCS (COG)	237,960	259,047	287,770	287,770	298,395	3.7%
Costs are posted to this account for Municipal Shares contribution to Centre Region COG for Fire Protection and Fire Capital.							
PROFESSIONAL SERVICE TOTAL		\$237,960	\$259,047	\$287,770	\$287,770	\$298,395	3.7%
UTILITIES							
73366	WATER AND SEWER	21,690	21,713	21,600	21,600	21,600	0.0%
UTILITIES TOTAL		\$21,690	\$21,713	\$21,600	\$21,600	\$21,600	0.0%
OPERATING TOTAL		\$259,650	\$280,760	\$309,370	\$309,370	\$319,995	3.4%
OTHER EXPENSE							
OTHER EXPENDITURES							
96940	FOREIGN FIRE INSURANCE TAX	234,657	223,450	234,657	234,657	234,657	0.0%
OTHER EXPENDITURES TOTAL		\$234,657	\$223,450	\$234,657	\$234,657	\$234,657	0.0%
OTHER EXPENSE TOTAL		\$234,657	\$223,450	\$234,657	\$234,657	\$234,657	0.0%
TOTAL EXPENDITURES		\$494,307	\$504,209	\$544,027	\$544,027	\$554,652	2.0%
FIRE TOTAL:		(\$259,650)	(\$280,760)	(\$309,370)	(\$309,370)	(\$319,995)	3.4%

Emergency Management

Emergency Management



	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Proposed
■ OTHER EXPENSE	\$-	\$-	\$-	\$-	\$-
■ CAPITAL	\$-	\$-	\$-	\$-	\$-
■ OPERATING	\$27,541	\$25,349	\$25,293	\$25,293	\$25,598
■ PERSONNEL	\$-	\$-	\$-	\$-	\$-
TOTAL	\$27,541	\$25,349	\$25,293	\$25,293	\$25,598

Overview

The Pennsylvania Emergency Management Code (Title 35) requires each municipality to have an Emergency Management Coordinator, an Emergency Operations Center (EOC) and an Emergency Operations Plan (EOP). In 1990, the Borough, in conjunction with all of the Centre Region municipalities, created a regional Emergency Management Program with a single coordinator through an agreement with Penn State University's Office of University Safety. Through this program, there is a designated EOC, which provides for a regional approach to emergency management.

The Borough also supports the Centre Region Emergency Management Contingency Fund, which provides a pool of funds for the Centre Region Emergency Management Coordinator to use in responding to a declared emergency.

This Budget covers the Borough's portion of the operating expenditures for the Emergency Management Program. More information about this program can be found in the 2016 COG Program Plan.

Mission

The Centre Region Emergency Management Program is responsible for preparing the Borough, and the Townships of College, Ferguson, Halfmoon, Harris and Patton, to respond to and recover from natural or technological disasters and acts of terrorism.

Goals

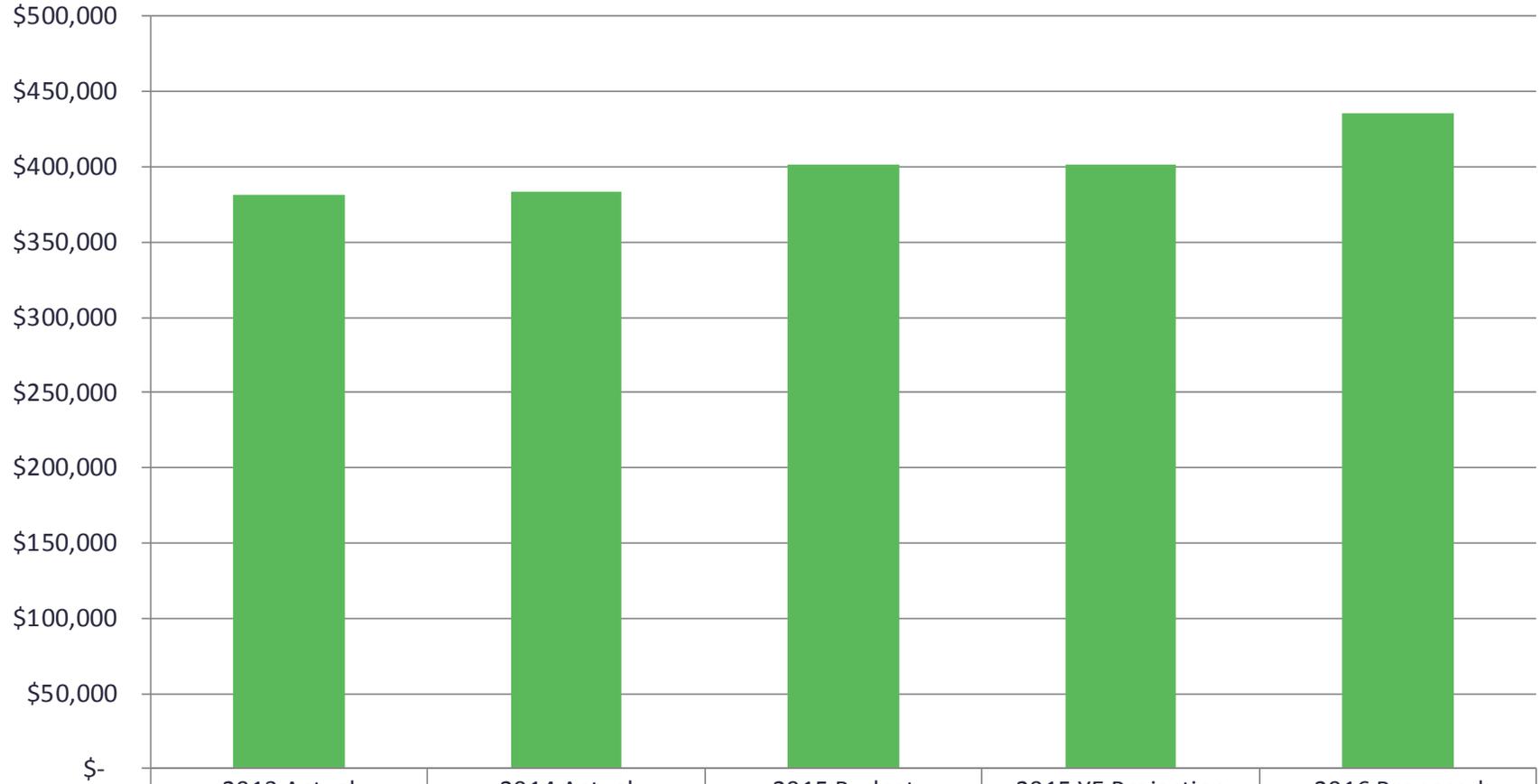
- Develop, maintain and update EOPs for the Centre Region municipalities
- Enhance the Centre Region's Emergency Management public outreach
- Identify, maintain, equip and staff Regional Emergency Shelters
- Provide training opportunities and conduct exercises for staff and volunteers who may be needed during emergencies
- Maintain and, if necessary, activate the EOC



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
51 EMERGENCY MANAGEMENT							
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SVCS (COG)	27,541	25,349	25,293	25,293	25,598	1.2%
Municipal Shares contributions to Centre Region COG for Emergency Management and Emergency Management Contingency are charged to this line item.							
PROFESSIONAL SERVICE TOTAL		\$27,541	\$25,349	\$25,293	\$25,293	\$25,598	1.2%
OPERATING TOTAL		\$27,541	\$25,349	\$25,293	\$25,293	\$25,598	1.2%
TOTAL EXPENDITURES		\$27,541	\$25,349	\$25,293	\$25,293	\$25,598	1.2%
EMERGENCY MANAGEMENT TOTAL:		(\$27,541)	(\$25,349)	(\$25,293)	(\$25,293)	(\$25,598)	1.2%

Library

Library



	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Proposed
■ OTHER EXPENSE	\$-	\$-	\$-	\$-	\$-
■ CAPITAL	\$-	\$-	\$-	\$-	\$-
■ OPERATING	\$381,544	\$383,102	\$401,080	\$401,080	\$436,130
■ PERSONNEL	\$-	\$-	\$-	\$-	\$-
TOTAL	\$381,544	\$383,102	\$401,080	\$401,080	\$436,130

Overview

Schlow Centre Region Library is the public library serving the State College Borough and College, Ferguson, Halfmoon, Harris and Patton Townships. Schlow is a member of the Centre County Federation of Public Libraries, a public library system that includes the Centre County Library, its branches and the Centre County Bookmobile. The Library employs 18 full-time, 16 part-time and 12 part-time library page (shelving) staff members who are assisted by approximately 50 regular volunteers. This Budget covers the Borough's portion of the operating expenditures for Schlow Centre Region Library.

Mission

The mission of Schlow Centre Region Library is to become the "Centre of Reading and Learning" for area residents.

Goals

- Serve as a community gathering place by maintaining the physical appeal, safety and cleanliness of the facility
- Provide collections of books, media and online resources for loan and public use
- Provide educational and cultural programs, including technology training.
- Serve as the District Library Center for public libraries in Centre, Clearfield, Mifflin, and Juniata counties

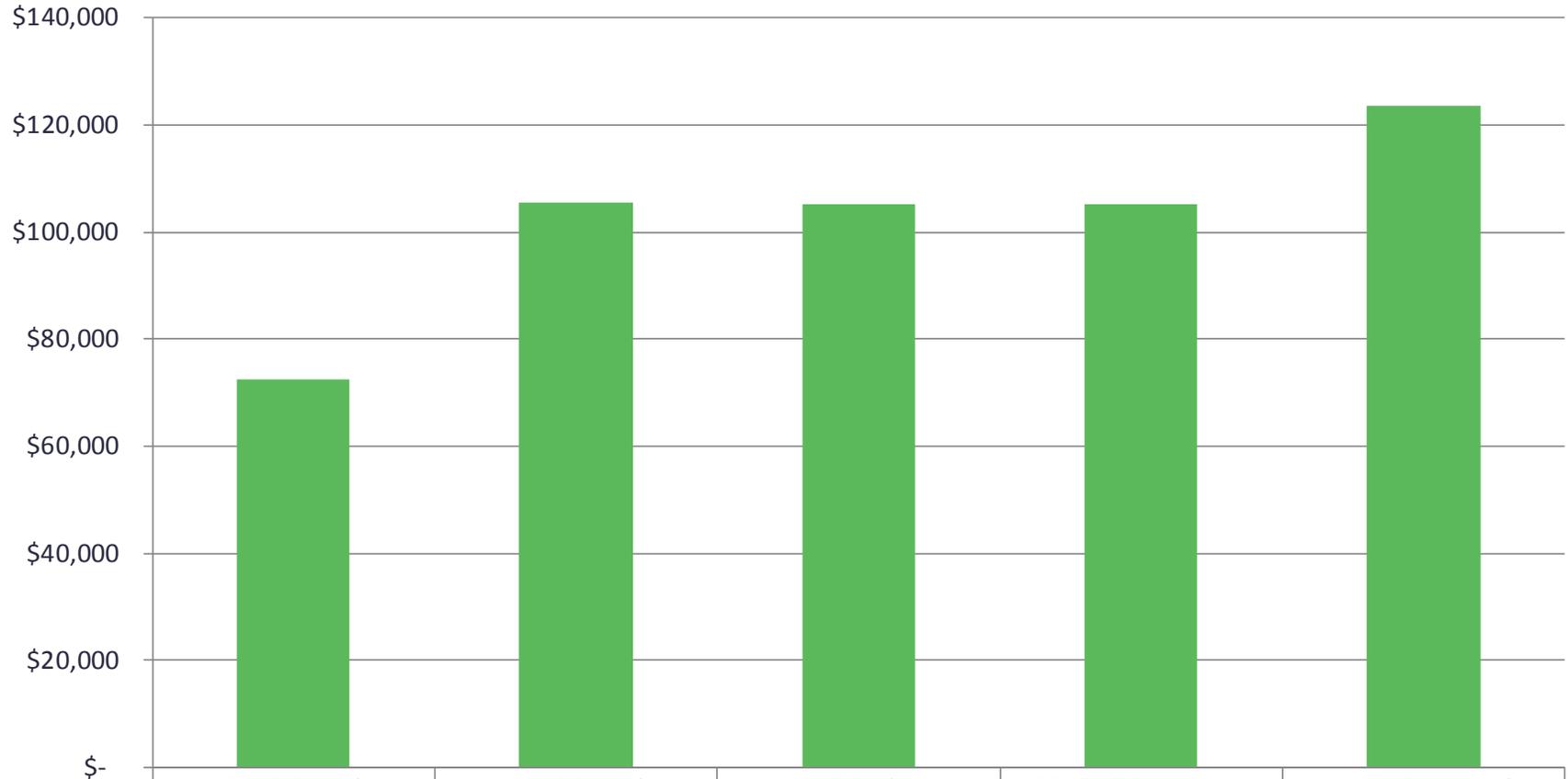




Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
60 LIBRARY							
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SERVICES	381,544	383,102	401,080	401,080	436,130	8.7%
Municipal Shares contribution to CRCOG for Library Operating are covered by this line item.							
PROFESSIONAL SERVICE TOTAL		\$381,544	\$383,102	\$401,080	\$401,080	\$436,130	8.7%
OPERATING TOTAL		\$381,544	\$383,102	\$401,080	\$401,080	\$436,130	8.7%
TOTAL EXPENDITURES		\$381,544	\$383,102	\$401,080	\$401,080	\$436,130	8.7%
LIBRARY TOTAL:		(\$381,544)	(\$383,102)	(\$401,080)	(\$401,080)	(\$436,130)	8.7%

Transit

Transit



	2013 Actual	2014 Actual	2015 Budget	2015 YE Projection	2016 Proposed
■ OTHER EXPENSE	\$-	\$-	\$-	\$-	\$-
■ CAPITAL	\$-	\$-	\$-	\$-	\$-
■ OPERATING	\$72,623	\$105,634	\$105,364	\$105,364	\$123,709
■ PERSONNEL	\$-	\$-	\$-	\$-	\$-
TOTAL	\$72,623	\$105,634	\$105,364	\$105,364	\$123,709

Overview

The Centre Area Transportation Authority (CATA) is a joint municipal authority formed under the “Municipal Authorities Act of 1945.” It was formed for the purpose of providing public transportation services within the boundaries of its member municipalities: the Borough of State College and the Townships of College, Ferguson, Harris and Patton. Subsequent agreements with the Borough of Bellefonte, and Spring, Benner and Halfmoon Townships have allowed for service extensions to Bellefonte, Pleasant Gap and Stormstown. This budget covers the Borough's share of the cost of the CATA local subsidy for operating and capital costs.

Mission

The mission of CATA is to deliver safe, reliable, accessible and affordable transportation, provided in a courteous and environmentally, fiscally and socially responsible manner.

Goals

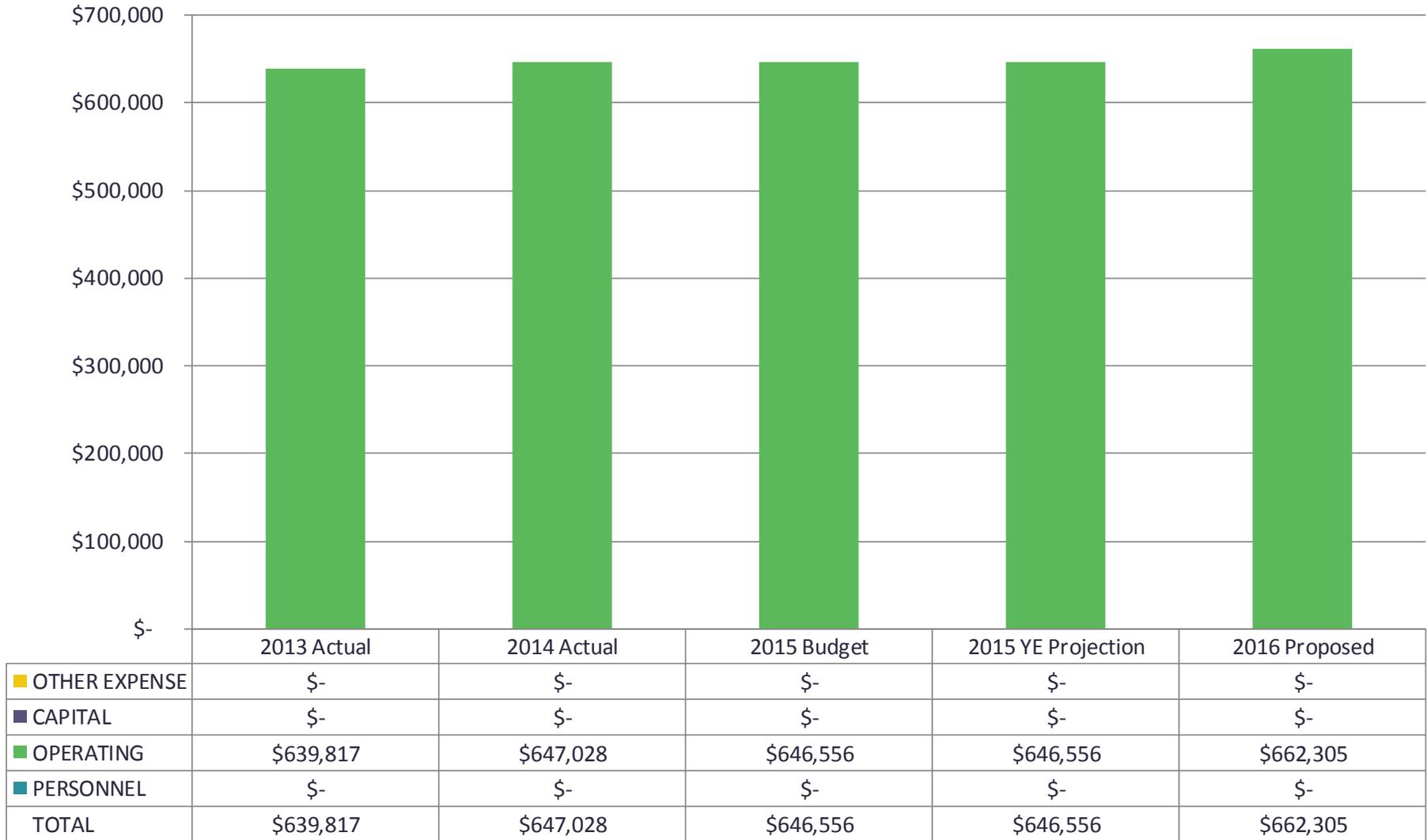
- Develop holistic processes to meet the needs of a growing community and increasing demand for service in the face of financial and equipment challenges
- Use both internal and customer-focused technologies to improve management, operations and customer relations
- Plan for succession by preparing to replace skilled, trained, employees as they move up through the organization or retire
- Build capital and operating reserves to buffer against funding uncertainties and programmatic changes at the federal, state and local levels
- Enhance the use of metrics by identifying and tracking performance measures and other key indicators to make management, planning and operational decisions



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
77 PUBLIC TRANSPORTATION							
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SERVICES	72,623	105,634	105,364	105,364	123,709	17.4%
This line item represents the 2016 CATA contribution.							
PROFESSIONAL SERVICE TOTAL		\$72,623	\$105,634	\$105,364	\$105,364	\$123,709	17.4%
OPERATING TOTAL		\$72,623	\$105,634	\$105,364	\$105,364	\$123,709	17.4%
TOTAL EXPENDITURES		\$72,623	\$105,634	\$105,364	\$105,364	\$123,709	17.4%
PUBLIC TRANSPORTATION TOTAL:		(\$72,623)	(\$105,634)	(\$105,364)	(\$105,364)	(\$123,709)	17.4%

Parks & Recreation

Parks & Recreation



Overview

Centre Region Parks and Recreation is the official parks and recreation agency for the State College area. It was formed for the purpose of providing parks and recreation services within the boundaries of its member municipalities: the Borough of State College and the Townships of College, Ferguson, Harris and Patton. This budget represents the Borough's portion of operating expenditures for parks and recreation services, which include the maintenance, operations and program activities associated with the following amenities:

- 44 municipal parks
- Three regional park sites
- William Welch and Park Forest Community Swimming Pools
- Millbrook Marsh Nature Center
- Centre Region Senior Center
- Three elementary school sport field sites
- 29 park pavilions
- 34 sport fields
- 21 tennis courts

Mission

The mission of Centre Region Parks and Recreation (CRPR) is to serve Centre Region residents of all ages throughout the year with a variety of recreational opportunities for enriching their lives through the use of programs and facilities, leadership resources and technical assistance services.

Goals

- Plan and offer a diverse menu of year-round programs and classes, sports leagues and special events
- Promote and accommodate self-directed uses of the various parks and facilities by individuals, families and groups
- Provide efficient parks maintenance and operations services across an extensive range of recreation facilities at a reasonable cost
- Provide coordination and administrative support for all operations
- Provide safe and clean swimming facilities, quality programming and events at aquatic facilities for Centre Region residents at a reasonable cost
- Maintain, repair, and improve the two swimming pools operated by the Centre Region Parks and Recreation Authority
- Provide high quality and diverse programming to Senior Center participants
- In cooperation with the Centre County Office of Aging, provide a balanced and nutritious noontime meal for participants of the Senior Center and coordinate county van transportation services
- Preserve the Centre Region's historical, agricultural and environmental heritage by maintaining and enhancing the buildings and lands of Millbrook Marsh Nature Center
- Serve the community by providing safe, fun and educational programs, community events, facility rentals and other services at Millbrook Marsh Nature Center



Account #	Account Description	2013 Actual	2014 Actual	2015 Budget	2015 YE Proj.	2016 Proposed	% Change
B101 SCB GENERAL FUND							
80 PARKS & RECREATION ADMIN							
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SVCS (COG)	639,817	647,028	646,556	646,556	662,305	2.4%
This account represents the Municipal Shares contributions to Centre Region COG for Parks & Recreation, Parks Capital, Pools Capital, Senior Center, Regional Nature Center and Regional Parks.							
PROFESSIONAL SERVICE TOTAL		\$639,817	\$647,028	\$646,556	\$646,556	\$662,305	2.4%
OPERATING TOTAL		\$639,817	\$647,028	\$646,556	\$646,556	\$662,305	2.4%
TOTAL EXPENDITURES		\$639,817	\$647,028	\$646,556	\$646,556	\$662,305	2.4%
PARKS & RECREATION ADMIN TOTAL:		(\$639,817)	(\$647,028)	(\$646,556)	(\$646,556)	(\$662,305)	2.4%

Glossary

47410 DAILY FEES: This account includes revenues collected as daily fees in Borough parking garages.

47450 USER FEES: Income from sewer tapping fees is accounted for in this line item. Tapping fees are assessed for new construction or change in use of existing properties.

48140 SALE OF GENERAL FIXED ASSETS: Funds received from the occasional disposition of old vehicles and equipment are posted to this account.

50310 DEBT PROCEEDS – GO – NON ELEC: This account reflects the drawdown from a line-of-credit established for the Homestead Investment Program.

50320 SMALL BORROWING – CAPITAL: This line item is for revenues generated from the issuance of small loans by the Borough.

60112 SALARY & WAGES – FULL TIME: The total salary and wages for employees who occupy regular full-time positions. A regular full-time position is that which requires the employee to work at least 30 hours a week throughout the year.

60115 SALARY & WAGES – PART TIME: The total salary and wages for employees who occupy part-time and seasonal positions.

60180 OVERTIME PAY: Salary and wages paid to non-exempt employees for hours worked in excess of 40 hours per week or 8 hours per day and paid at one and one-half times the base hourly rate.

60185 OTHER COMPENSATION: Any other compensation received by the employee not related to regular base pay.

61192 OISDI (FICA) - EMPLOYER PAID: This is the employer's share of taxes paid for Social Security.

61193 MEDICARE - EMPLOYER PAID: This is the employer's share of Medicare taxes.

62121 PROFESSIONAL DEVELOPMENT: This account is for expenses incurred for training and professional development, including requirements by the state and federal government.

62125 AUTOMOBILE ALLOWANCE: This line item appropriation includes car allowances for the Mayor and Borough Manager.

62130 CONTINUING EDUCATION/TUITION: This line item covers the cost of continuing education and certification classes, as well as specialized training for safety and maintenance requirements.

62160 CLOTHING/UNIFORMS & MAINTENANCE: This account is for the cost of footwear, uniforms, foul weather gear, gloves, safety glasses, ANSI III uniforms for Parking Enforcement Officers, Public Works crew members and Police and the cleaning of uniforms for Parking Enforcement Officers, Fleet Services crew members, Police, etc.

63236 BUILDING SUPPLIES: This line item covers non-custodial supplies specific to the operation of facilities managed by the Borough.

63237 INSTITUTIONAL SUPPLIES: This line item covers custodial and other supplies, including replacement parts and new equipment, used in the maintenance of the bus terminal, Borough parking garages, roads and other facilities managed by the Borough.

64231 GASOLINE/LUBRICANTS: All costs for gasoline, compressed natural gas and lubricants used by Borough departments are charged to this account.

65210 OFFICE/MISC. SUPPLIES: This line item appropriation includes various office supplies and consumable products needed for the day-to-day operation of Borough departments.

65213 PRINTING/COPIER SUPPLIES: This line item appropriation is for computer, printer and copier supplies.

65215 POSTAGE: This line item appropriation covers the cost of postage for billing, special postage services (e.g. certified mail) and shipping costs.

66221 PLANT MATERIAL/MAINTENANCE: This line item is for the purchase of new street trees, replacement plantings for the Municipal Building, on-street rain gardens and the Wetland Education Center, as well as materials for Borough maintained flowerbeds.

66222 CHEMICALS/PESTICIDE/FERTILIZER: This line item is for the expense of chemicals, pesticides and fertilizer used on Borough maintained properties.

66224 DEICING/ANTI-SKID MATERIALS: This line item covers the cost of deicing and antiskid materials, as well as contract snow removal.

66226 ANIMAL CONTROL COSTS: This account covers expenses for traps and other animal control devices.

66250 HIGHWAY SUPPLIES: This line item covers the cost of materials used for street patching, crack sealing and spray patch, as well as handicap ramps and other necessary ADA improvements.

66251 HIGHWAY AID-STORM SEWER SUPPLY: The line item is for materials for storm sewer maintenance including, pipe, inlets, manholes, culverts, etc.

66255 PERMITS AND FEES: This line item covers the costs for permits issued and fees assessed by other government entities.

66260 INVESTIGATIVE COSTS: This account includes costs for miscellaneous investigative costs, including the cost of tests provided by private labs and in-house investigative and forensic efforts.

67311 ACCOUNTING & AUDITING: Expenses for audit services are assessed to this account.

67313 ENGINEERING & ARCHITECTURAL: This line item covers expenses for professional services rendered by engineering and architectural firms for designs and studies.

67314 LEGAL SERVICES: This account is for the retainage of a solicitor and other legal services for ABCs.

67315 SPECIAL LEGAL SERVICES: This line item refers to the costs for contracted legal services for Borough programs.

67321 MUNICIPAL MEMBERSHIPS: Membership dues for Council member participation in state and national organizations are covered in this account.

67322 DUES/MEMBERSHIPS/SUBSCRIPTIONS: This line item covers subscriptions to publications related to staff's professional development, memberships in and dues to professional organizations.

67325 CONTRACTED PUBLIC SERVICES: This line item addresses the Borough Municipal Share contribution to Centre Region Council of Governments (COG), as well as the expenses associated with the use of labor and equipment from individual municipal partners.

67329 PUBLIC WORKS SERVICES: This line item represents the cost of services that the Public Works Department performs for other Borough departments.

68251 REP & MAINT - VEHICLE: Posted to this account are the cost of repairs and maintenance of vehicles assigned to a department or enterprise fund.

68257 RENT OF EQUIPMENT/MACHINERY: This account is for the cost of equipment rentals for Borough facilities and programs.

69300 COMPUTER REPAIR/REPLACEMENT: This line item appropriation funds repairs to computers and printers, as well as the annual maintenance for the indexing of the Borough's permanent records.

69310 COMPUTER ACCESS/SOFTWARE MAINT: This line item appropriation covers the cost of data collection and maintenance of hardware and software used in Borough operations.

70372 REPAIRS & MAINT – BUILDINGS: This line item covers the costs of repairs and maintenance that are not handled by the Borough maintenance staff.

71260 SMALL TOOLS & MINOR EQUIPMENT: This covers the routine purchase of small tools and minor equipment by Borough departments.

72321 MONTHLY CELL/TELEPHONE CHARGES: The account covers the costs of monthly telephone charges (landline or cellular). Costs for cellular data services to provide real-time data from off-site monitors are charged to this account.

72325 INTERNET FEES/WEBPAGE: This account is for the costs associated with internet services and the website content management system.

72327 RADIO EQUIPMENT MAINTENANCE: This account includes the cost of maintenance and repairs that fall outside the scope of the three-year warranty.

73360 ELECTRICITY: This line item is for the cost of electrical services at Borough facilities.

73364 RECYCLING: This line item is for the cost of monthly Centre County Recycling and Refuse Authority (CCRRA) invoices for residential and commercial recycling collection.

73365 SOLID WASTE DISPOSAL: This account is for solid waste disposal of landfill-bound waste at the CCRRA transfer station.

73366 WATER AND SEWER: This account covers the anticipated annual charge for water and sewer at Borough facilities.

80351 PROPERTY INSURANCE: This account covers the cost of property and general liability insurances for Borough facilities, vehicles, physical equipment damage and public employees bond.

80352 LIABILITY INSURANCE: This account is for professional liability insurance.

81590 MISCELLANEOUS: This line item is for appropriations budgeted as a contingency for unanticipated expenditures that may arise during the year.

83505 ECONOMIC DEVELOPMENT PARTNERSH: This account is for the support of local partnerships with non-governmental entities, which address economic development and strategic programs by the Borough to encourage business creation and relocation to the Borough.

96500 INDIRECT COSTS/ADMINISTRATIVE: This line item appropriation represents the charges to a department or enterprise fund, based on the cost allocation plan, for administrative and overhead costs from other departments that are not charged directly through other accounts, such as payroll, human resources, purchasing, risk management and financial processing.

RESOLUTION 1151

EMPLOYEE PAY PLAN - 2016

WHEREAS, The Borough Council of the Borough of State College has, by Ordinance 1384, as amended, established the Personnel Regulations for the Borough; and

WHEREAS, Ordinance 1384 provides for a position classification and compensation plan for non-union employees,

WHEREAS, the Borough Council desires to provide for periodic cost-of-living improvements to the pay plan,

NOW, THEREFORE, BE IT RESOLVED, and it is hereby resolved by the Borough Council of the Borough of State College, as follows:

The 2016 classification and pay plan for non-union employees, attached hereto, is hereby adopted, by reference, and incorporated as part of this Resolution. Employees shall be compensated at the rates and in the manner set forth in the plan and in accordance with the administrative regulations promulgated by the Manager in connection therewith.

RESOLVED this 21st day of December, 2015.

ATTEST:

BOROUGH OF STATE COLLEGE



Sharon K. Ergler
Assistant Borough Secretary

By: 

James L. Rosenberger
President of Council

2016 Pay Plan

Effective January 1, 2016 - Proposed 1% COLA								
Pay Grade	11	12	13	14	15	16	17	18
Job Title(s)	Tax Data Entry Clerk Parking Customer Service Rep	Parking Counter Clerk	Finance Clerk Administration Clerk Police Records Tech	Parking Clerk Ord Enforcement Officer Parking Enf Officer	Public Works Clerk Billing Specialist Community Service Rep	Senior Parking Clerk	Tax Specialist Accounting Assistant I Staff Assistant Sr Records Tech Police Administrative Assistant Health Tech/Ord	Accounting Assistant II Parking Operations Supervisor CSR/Police Evidence Clerk Technical Support Specialist Help Desk Specialist
Start	\$13.9994	\$14.6947	\$15.4320	\$16.2010	\$17.0121	\$17.8653	\$18.7606	\$19.6982
Step 1	\$14.4208	\$15.1371	\$15.8955	\$16.6855	\$17.5177	\$18.4026	\$19.3191	\$20.2882
Step 2	\$14.8527	\$15.5901	\$16.3696	\$17.1911	\$18.0444	\$18.9503	\$19.8983	\$20.8990
Step 3	\$15.2950	\$16.0535	\$16.8646	\$17.7073	\$18.5816	\$19.5191	\$20.4989	\$21.5311
Step 4	\$15.7585	\$16.5381	\$17.3702	\$18.2340	\$19.1399	\$20.1090	\$21.1097	\$22.1736
Step 5	\$16.2325	\$17.0331	\$17.8864	\$18.7818	\$19.7192	\$20.7094	\$21.7418	\$22.8373
Step 6	\$16.7171	\$17.5494	\$18.4236	\$19.3401	\$20.3092	\$21.3309	\$22.3949	\$23.5219
Step 7	\$17.2228	\$18.0760	\$18.9713	\$19.9194	\$20.9201	\$21.9736	\$23.0691	\$24.2278
Step 8	\$17.7389	\$18.6133	\$19.5402	\$20.5199	\$21.5522	\$22.6371	\$23.7643	\$24.9546
Step 9	\$18.2762	\$19.1715	\$20.1301	\$21.1308	\$22.1948	\$23.3113	\$24.4806	\$25.7025
Step 10	\$18.8239	\$19.7509	\$20.7306	\$21.7629	\$22.8584	\$24.0066	\$25.2180	\$26.4714
Step 11	\$19.3927	\$20.3408	\$21.3520	\$22.4159	\$23.5431	\$24.7229	\$25.9764	\$27.2614
Pay Grade	19	20	21	22	23	24	25	
Job Title(s)	HR Generalist Foreman Surveyor/Draftsman Office Manager	Systems Administrator Surveyor/Engineering Tech Purchasing & Risk Mgmt Specialist	Zoning Officer	IT Project Mgr IT Business Analyst Planner - Housing Specialist Data and Communications Specialist ATM for Community Engagement Communications & Special Projects Coordinator Facilities Coordinator	Sr Planner IT Systems Analyst Asst Mgr of Tax Services Supervisor of Inspections Police Records Supervisor Sr Planner/CDBG Supervisor	Asst Borough Secretary	Environmental Coord/Arborist Asst Borough Engineer	
Start	\$20.6883	\$45,179.16	\$50,371.88	\$52,891.80	\$55,542.76	\$58,325.28	\$61,239.36	
Step 1	\$21.3099	\$46,537.40	\$51,883.78	\$54,469.22	\$57,207.80	\$60,078.20	\$63,079.90	
Step 2	\$21.9525	\$47,939.58	\$53,439.36	\$56,112.16	\$58,916.52	\$61,874.54	\$64,963.86	
Step 3	\$22.6161	\$49,385.96	\$55,038.62	\$57,799.56	\$60,691.80	\$63,736.92	\$66,914.12	
Step 4	\$23.2903	\$50,876.02	\$56,681.82	\$59,530.12	\$62,509.98	\$65,643.24	\$68,929.90	
Step 5	\$23.9854	\$52,409.50	\$58,390.80	\$61,326.98	\$64,394.20	\$67,615.34	\$70,989.36	
Step 6	\$24.7018	\$53,986.92	\$60,143.72	\$63,167.52	\$66,322.36	\$69,652.96	\$73,114.60	
Step 7	\$25.4392	\$55,608.28	\$61,940.32	\$65,051.74	\$68,316.30	\$71,734.52	\$75,305.88	
Step 8	\$26.1976	\$57,273.58	\$63,802.70	\$67,001.74	\$70,376.02	\$73,881.60	\$77,562.42	
Step 9	\$26.9876	\$58,982.56	\$65,709.02	\$69,017.52	\$72,479.16	\$76,094.20	\$79,885.00	
Step 10	\$27.7987	\$60,757.32	\$67,680.86	\$71,098.82	\$74,648.34	\$78,373.10	\$82,273.10	
Step 11	\$28.6309	\$62,576.02	\$69,718.74	\$73,224.32	\$76,883.30	\$80,717.52	\$84,749.08	
Pay Grade	26	27	28	29	30	31	32	33
Job Title(s)	Purchasing Dir/Risk Mgr Public Services Mgr Operations Mgr Parking Mgr		Police Captain Borough Engineer Mgr of Tax Services Mgr of Financial Services Human Resources Director Chief Technology Officer				Chief of Police Public Works Dir Planning Director	Asst Borough Mgr/CFO
Start	\$64,306.84	\$67,527.72	\$70,901.74	\$74,451.26	\$78,176.02	\$82,076.28	\$86,173.10	\$90,547.60
Step 1	\$66,235.00	\$69,543.24	\$73,026.98	\$76,685.96	\$80,520.44	\$84,530.16	\$88,758.54	\$93,266.16
Step 2	\$68,228.68	\$71,624.54	\$75,217.74	\$78,986.44	\$82,930.38	\$87,071.66	\$91,431.60	\$96,062.20
Step 3	\$70,266.30	\$73,772.14	\$77,474.80	\$81,352.70	\$85,428.20	\$89,678.68	\$94,170.44	\$98,944.04
Step 4	\$72,369.96	\$75,985.00	\$79,797.38	\$83,785.00	\$87,991.80	\$92,373.84	\$96,996.90	\$101,912.20
Step 5	\$74,538.88	\$78,263.64	\$82,185.48	\$86,304.66	\$90,620.92	\$95,134.52	\$99,910.98	\$104,969.54
Step 6	\$76,773.84	\$80,608.06	\$84,661.46	\$88,890.10	\$93,337.92	\$97,982.82	\$102,912.68	\$108,118.66
Step 7	\$79,074.06	\$83,018.26	\$87,202.96	\$91,563.16	\$96,142.28	\$100,919.00	\$106,002.26	\$111,362.16
Step 8	\$81,440.58	\$85,516.08	\$89,810.24	\$94,302.00	\$99,034.52	\$103,942.28	\$109,178.94	\$114,703.16
Step 9	\$83,894.20	\$88,079.42	\$92,505.40	\$97,128.20	\$102,014.38	\$107,053.96	\$112,443.50	\$118,144.26
Step 10	\$86,414.12	\$90,730.38	\$95,287.92	\$100,042.28	\$105,081.86	\$110,274.32	\$115,818.04	\$121,688.32
Step 11	\$88,999.56	\$93,447.38	\$98,136.22	\$103,044.24	\$108,236.70	\$113,583.08	\$119,301.52	\$125,339.24

RESOLUTION 1150

A RESOLUTION OF THE BOROUGH OF STATE COLLEGE IN THE COUNTY OF CENTRE, COMMONWEALTH OF PENNSYLVANIA, AMENDING AND REVISING THE SCHEDULE OF FEES PER BOROUGH ORDINANCES.

WHEREAS, various ordinances allow for the setting of fees by Resolution to defer the cost of their administration, and

WHEREAS, the Borough Council are desirous of establishing a schedule of fees in a single document, and

WHEREAS, in keeping with good practice the Borough Council periodically reviews the schedule of fees and makes appropriate revisions, and

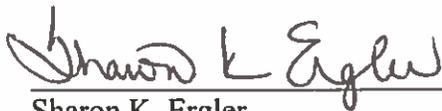
WHEREAS, the Borough Council has determined that certain revisions are necessary and in the best interest of the Borough.

BE IT RESOLVED AND ENACTED, and it is hereby Resolved and Enacted by the Council of the Borough of State College, County of Centre, Commonwealth of Pennsylvania, that a schedule of fees be established as attached hereto as Exhibit A and that this Resolution shall replace all previous fee schedule resolutions.

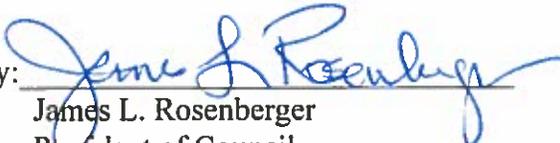
RESOLVED this 21st day of December, 2015.

ATTEST:

BOROUGH OF STATE COLLEGE



Sharon K. Ergler
Assistant Borough Secretary

By: 

James L. Rosenberger
President of Council

Permit Expiration and Permit Renewal Fees

<i>The following fees are applicable to permits that are subject to the provisions of Pennsylvania Act 46 of 2010:</i>	
Written Verification of Expiration Date	
Residential	\$100.00
Non-Residential	\$500.00
Permit Extension Fee	25% of the original base permit fee not to exceed \$5,000.00
All Permit Renewals are Applicable until July 2016.	

General Administration Fees

Copies of Preprinted or Other Materials	\$0.25 per black and white page, \$0.50 per color page, plus actual cost for staff time to retrieve, copy or otherwise produce any material that is not readily available.
CD's/Diskettes	\$25.00 each
Certification of Record	\$25.00
Code of Ordinances	\$350.00
Returned Item Fee	\$35.00 for each item, plus bank service charges, if any
Payment Stopped by Issuer	\$30.00
Bid Packages	\$30.00
Application for Police Officer Testing	\$30.00
Domestic Partnership Registration	\$30.00

Police

Crash Report	\$15.00
Crash Reconstruction Diagram	\$5.00 fee + actual cost
Property Report	\$20.00
Criminal Records Check	\$25.00
Lost/Stolen Property Statement	\$20.00
Research Reports	\$60.00 per hour
Incident Summary Letters	\$50.00 per report
Crime Report Verification Letter	\$10.00
Towing Licenses	
Public - Initial License	\$900.00
Private - Initial License	\$900.00
Multiple - Initial License	\$900.00 for first, \$240.00 each additional license
Renewal Licenses	\$500.00 for single \$800.00 for both public & private
Noise Control Ordinance	\$750.00 for first offense and \$1,000 for any subsequent violation
Open Container	\$250.00 for first, \$500 for second and \$1,000 for any subsequent violation
Public Urination & Defecation	\$750.00 for the first offense and \$1,000 for any subsequent violation

Tax Collection

Tax Reports	
Duplicate Statements	\$5.00
Notice of Collection	\$25.00
Wage Attachment	\$25.00
Municipal Claims/Liens	
Filing or Satisfaction Fee	\$25.00
Certification Fee	\$15.00
Expedition Fee	\$25.00
Tax Certification Fee	\$15.00

Bicycles (Chapter III)

Registration Fee	FREE
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Building and Rental Codes (Chapter IV)

Actual cost. **See Centre Region Code Administration**	
Rental Housing Revocation Appeals Board	\$600.00
Rental Housing Change of Ownership	\$25.00
Student Home License – New License	\$1,000.00
Student Home License – Renewal	\$10.00
Student Home License – Change of Ownership	\$25.00

Liquor License Transfers (Chapter V)

Application for Transfer	
Initial Application	\$1,500.00
Additional Hearings	\$750.00 each
Official Transcript	Actual cost

**Fee Schedule Resolution
Exhibit A**

Emergency Alarms (Chapter VI)

Alarm License	\$100.00 per year
Alarm System Permit	\$100.00 per year

Garbage and Refuse (Chapter VIII)

<i>Annual User Fees for Residential and Commercial Service</i>	
<u>Can Collection</u>	
Residence – per unit – at curb/at house	\$343.00/\$428.50
Residence – low usage – per unit – at curb/at house	\$308.50/\$390.00
Residence with one apartment – at curb/at house	\$456.00/\$542.00
Apartment – can collected – per unit – at curb/at house	\$274.00/\$343.00
Commercial/Municipal/Church – can collection – yard	\$428.50
Each additional waste cart	\$50.00
Rooming House – can – at house – unit (per roomer over 3)	\$428.50 + \$113.00
<u>Dumpster Collection</u>	
Apartments – Private Dumpster – per cubic yard per week	<i>See Schedule on Next Page</i>
Apartments – Borough Dumpster – per cubic yard per week	
Out-of-Borough Accounts – per cubic yard per week	
Institutional – per cubic yard per week	
Retail/Office – per cubic yard per week	
Full-Service Restaurant – per cubic yard per week	
Fast Food Restaurant – per cubic yard per week	
Fraternity – Flat Rate	

Proposed 2016 Annual Dumpster Rates							
Container Size	Pickups per Week						
	1	2	3	4	5	6	7
Commercial							
1 CY	\$ 837.20	\$1,674.41	\$2,511.61	\$3,348.82	\$4,186.02	\$5,023.23	\$5,860.43
2 CY	\$ 897.47	\$1,794.95	\$2,692.42	\$3,589.90	\$4,487.37	\$5,384.85	\$6,282.32
4 CY	\$1,018.01	\$2,036.03	\$3,054.04	\$4,072.06	\$5,090.07	\$6,108.08	\$7,126.10
6 CY	\$1,138.55	\$2,277.11	\$3,415.66	\$4,554.21	\$5,692.77	\$6,831.32	\$7,969.87
8 CY	\$1,259.09	\$2,518.19	\$3,777.28	\$5,036.37	\$6,295.46	\$7,554.56	\$8,813.65
10 CY	\$1,379.63	\$2,759.26	\$4,138.90	\$5,518.53	\$6,898.16	\$8,277.79	\$9,657.43
Fraternity							
1 CY	\$1,116.27	\$2,232.55	\$3,348.82	\$4,465.09	\$5,581.36	\$6,697.64	\$7,813.91
2 CY	1,196.63	2,393.27	3,589.90	4,786.53	5,983.16	7,179.80	8,376.43
4 CY	1,357.35	2,714.70	4,072.06	5,429.41	6,786.76	8,144.11	9,501.46
6 CY	1,518.07	3,036.14	4,554.21	6,072.28	7,590.36	9,108.43	10,626.50
8 CY	1,678.79	3,357.58	5,036.37	6,715.16	8,393.95	10,072.74	11,751.53
10 CY	1,839.51	3,679.02	5,518.53	7,358.04	9,197.55	11,037.06	12,876.57
Restaurant							
1 CY	\$1,116.27	\$2,232.55	\$3,348.82	\$4,465.09	\$5,581.36	\$6,697.64	\$7,813.91
2 CY	1,196.63	2,393.27	3,589.90	4,786.53	5,983.16	7,179.80	8,376.43
4 CY	1,357.35	2,714.70	4,072.06	5,429.41	6,786.76	8,144.11	9,501.46
6 CY	1,518.07	3,036.14	4,554.21	6,072.28	7,590.36	9,108.43	10,626.50
8 CY	1,678.79	3,357.58	5,036.37	6,715.16	8,393.95	10,072.74	11,751.53
10 CY	1,839.51	3,679.02	5,518.53	7,358.04	9,197.55	11,037.06	12,876.57
Apartment							
1 CY	\$1,023.25	\$2,046.50	\$3,069.75	\$4,093.00	\$5,116.25	\$6,139.50	\$7,162.75
2 CY	1,096.91	2,193.83	3,290.74	4,387.65	5,484.57	6,581.48	7,678.39
4 CY	1,244.24	2,488.48	3,732.72	4,976.96	6,221.20	7,465.44	8,709.67
6 CY	1,391.57	2,783.13	4,174.70	5,566.26	6,957.83	8,349.39	9,740.96
8 CY	1,538.89	3,077.78	4,616.67	6,155.57	7,694.46	9,233.35	10,772.24
10 CY	1,686.22	3,372.43	5,058.65	6,744.87	8,431.09	10,117.30	11,803.52

**Fee Schedule Resolution
Exhibit A**

<i>Other Services</i>	
Chipping brush – after 20 minutes	Cost of Labor and Equipment
Rolling dumpsters at collection point – per container per stop	\$25.00
Call back for “missed” collections – Commercial/Residential	\$50.00/\$25.00
<i>Compost and Mulch</i>	
Compost purchased per cubic yard	\$15.00
Mulch purchased per cubic yard	\$13.00
Bulk Purchase of Compost/Mulch per cubic yard(if over 50 cubic yard/transaction)	\$10.00
Compost purchased per bag	\$4.00
Compost or Mulch Delivered (in Borough only) includes cost of product	\$70.00 plus the cost of product

Health & Sanitation (Chapter IX)

Eating & Drinking Licenses	
Take-out/No seating or Permanent stationary/mobile vendor	\$230.00 annually
Up to 100 seats	\$275.00 annually
100-249 seats	\$340.00 annually
250 or more seats	\$410.00 annually
Temporary	\$100.00 per day for day 1; \$25.00 each day for days 2 through 5
Duplicate Food License	\$10.00 each
Vehicle Peddler Eating & Drinking Licenses	\$230.00 annually
Retail Food Establishments (prepackaged foods only)	\$115.00 annually
Proctor/Administer Online Sanitation Exams	\$60 + materials
Tattoo/Body Piercing Establishments	\$125.00 annually
Massage Establishment	\$125.00 annually
Facility Plan Review	\$200.00
Change of Ownership and No Physical Construction or Remodeling	\$75.00

Fee Schedule Resolution Exhibit A

Re-inspection Fee after annual inspection within calendar year	\$100.00 each
Late Payment Fees	20% of license fee
Vaccination Booklet	\$2.00
Food Safety Classes for Non-Profit Establishments	\$25.00 per person
Food Safety Classes For Profit Establishments	\$125 per establishment with no certification or \$200 per person for Serv Safe Certification Class & Exam
Public Health Educational Classes	\$100
Establishment Closure	Per hourly rate of inspection
School Establishment Inspection	Per hourly rate of inspection

Licenses and Permits (Chapter X)

Solicitors/Canvassers	\$30.00 per day \$60.00 per week \$120.00 per month
Door-to-Door/Foot/Vehicle Peddlers License	\$30.00 per day \$60.00 per week \$120.00 per month
Temporary Retail Business	\$75.00 per day \$300.00 per week \$600.00 per month
Late Payment Fees	20% of license fee

Vehicles and Traffic (Chapter XI)

<i>On-Street Parking Permits</i>	
"R" Permit	\$10.00 annually
"R1" Permit	\$10.00 annually
Commuter Permit	\$40.00 annually

**Fee Schedule Resolution
Exhibit A**

<i>On-Street Metered Parking Hourly Rate (Enforced 10 a.m. to 10 p.m.)</i>	
In 15- and 30-minutes and two-hour spaces	\$0.25 for each 15 minutes
In 5-hour spaces	\$0.25 for each half hour
<i>Metered Parking Facilities Hourly Rate (Enforced 10 a.m. to 10 p.m.)</i>	
Normal Rates	\$0.50 for each half hour
Special Event Rates	\$0.50 for each half hour \$1.75 for each hour \$28.00 24-hour maximum charge
<i>Off-Street Parking Garages Hourly Rates</i>	
6 a.m. to 6 p.m.	First half-hour free \$0.50 for each half-hour or portion thereof
6 p.m. to 6 a.m.	First half-hour free \$0.50 for each hour or portion thereof
24-Hour Maximum Charge	\$16.00
Special Event Rates	\$1.75 for each hour; \$28.00 maximum charge for 24 hrs.

Off-Street Parking Facilities Permits	
Beaver Avenue Garage	\$90.00 per permit per month for 24-hour parking \$75.00 per permit per month for commuter-only parking (available only for existing commuter-only customers)
Fraser Plaza Garage	\$105.00 per permit per month for 24-hour parking \$75.00 per permit per month for commuter-only parking (available only for existing commuter-only customers)
Sparks Street Lot	\$65.00 per space, per month
McAllister Street Deck	\$90.00 per permit per month for 2 nd floor \$75.00 per permit per month for roof option
Pugh Street Garage	\$105.00 per permit per month for 24-hour parking \$90.00 per permit per month for commuter-only parking (available only for existing customers)
Railroad Lot	\$65.00 per space per month
Barnard Street Lot	\$65.00 per space per month
Loading and Unloading Zone Permit	\$25.00 annually
Meter Bag Rental (lots and on-street)	\$20.00 per meter per day
Processing Fee (garages)	\$20.00
Merchant Validation Rate (garages)	\$0.75 per hour

**Fee Schedule Resolution
Exhibit A**

EZ Card	\$20.00
Card/Permit Replacement	\$20.00
Late Payment Fee	\$10.00
Booting Fee	\$100.00
Cash Key Deposit – This program will be eliminated with new on-street meters	\$25.00
Actual cost. **See Centre Region Parks & Recreation**	

Sewer and Drainage (Chapter XIV)

User Fees	\$8.75 per 1,000 gallon per quarter **\$26.25 Minimum Charge**
Tapping Fees	
Residential (capacity)	\$1,368.00 per connection
Residential (collection)	\$1,207.00 per connection
UAJA (treatment)	\$4,829.00 per Equivalent Dwelling Unit (EDU)
TOTAL	<u>\$7,404.00 per connection</u>
Non-Residential (capacity)	\$6.61 per Gallons/Day
Non-Residential (collection)	\$5.83 Gallons/Day
UAJA Fee (treatment)	\$20.20 Gallons/Day
TOTAL	<u>\$32.64 per Gallons/Day</u>
Sewer Permits	\$125.00

Signs (Chapter XV)

0 - 5 square feet	\$22.00
6 - 10 square feet	\$28.00
11 - 50 square feet	\$49.00
51 - 100 square feet	\$66.00
101 - 200 square feet	\$82.00
Over 200 square feet	\$110.00
Awnings, Canopies, Marquees and Projecting Overhanging Signs	\$22.00

Streets and Sidewalks (Chapter XVI)

Street Excavation Permit	\$60.00
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Zoning and Land Development (Chapter XIX)

Escrow Account Deposits	
Storm Water Plan and Traffic Impact Study	\$4,000.00
Storm Water Plan without a Traffic Impact Study	\$1,500.00
Lighting Plan	\$200.00
Proposal to amend Zoning Ordinance or Map	\$500.00
Sanitary Sewer Capacity Analysis	5 or more EDUs, \$100.00/EDU
Application Review Fees	
Minor Subdivision	\$75.00 per lot
All Other Subdivisions	\$75.00 per lot
Lot Consolidation Plan	\$100.00
Minor Land Development Plan (Final)	\$160.00 + actual costs (hourly rate)
Land Development Plan (Preliminary)	\$330.00 + actual costs (hourly rate)
Land Development Plan (Final)	\$160.00 + actual costs (hourly rate)

**Fee Schedule Resolution
Exhibit A**

Lighting Plan	\$80/hr. of review
Sanitary Sewer Extension	\$150.00 minimum \$100.00/hr. after an initial two hours of review
Plan Resubmission	\$80.00
Permit Fees	
Sheds	\$35.00
Driveway	\$35.00
Chicken Coop	\$35.00
Land Development	\$100.00
Zoning Permit	\$50.00
Demolition Permit	\$40.00
Street or Alley Construction	\$0.50/square yard
Zoning Hearing Board	
Zoning Hearing Board	\$600.00
Other Zoning Related Fees	
Zoning & Land Development Ordinance	\$32.00
Zoning Map	\$4.00
Zoning Verification Letter	\$80.00
Request for Zoning Map Change (Rezoning)	\$2,500.00
Request for Zoning Text Amendment	\$2,500.00
Conditional Use Application	\$600.00
Inclusionary Housing: Monitoring Fee	Actual time x hourly rate
Inclusionary Housing: Fee-in-Lieu	Fee per Unit
Fee = Construction cost per unit, per dwelling type plus land cost (Land cost for all projects equals \$47,500 per acre divided by residential density of the project)	\$260,000
	\$196,000
<u>Dwelling Type</u>	\$121,000
1-Family Dwelling	\$129,000
2-Family Dwelling	

**Fee Schedule Resolution
Exhibit A**

Row Dwelling Multiple Dwelling Unit	
Parking: Fee-in-Lieu	\$26,000 per space

Sewage Enforcement

Applications	
New System (Site Approved or Denied)	\$600.00
Replace or Major Repair/Alteration	\$600.00
Additional Percolation Test	\$360.00
Minor Repairs	\$400.00
Tank Replacements	\$360.00
Renew, Reuse or Transfer Permit	\$300.00
Interim or Final Inspection(s)	\$1140.00
IRIS (Spray Irrigation) and Drip Irrigation	\$1,000.00
Existing Systems Inspections	
Inspections due to housing inspection - unsuitable system	\$300.00
Small Flow Treatment Facility	\$300.00
Inspection for any reason other than noted above	\$300.00
Design Services	
Inground Gravity Flow System	\$265.00
Inground Pressure Dosed System	\$300.00
Elevated Sand Mound or At-Grade Systems	\$400.00
Orenco System	\$1,200.00
On-lot Sewage Management Program Inspections	
Complete Site Inspection with Open Tank(s), per system	\$140.00
Walkover Inspection, per site or system	\$100.00
Open Tank(s) Inspection for Pumping Waiver, per system	\$140.00

**Fee Schedule Resolution
Exhibit A**

Municipal Consultation / Enforcement	
Primary Sewage Enforcement Officer	\$56.00 per hour
Alternate Sewage Enforcement Officer	\$46.00 per hour
Secretarial Administration	\$36.00 per hour
Mileage Rate	IRS allowable rate
Subdivision / Land Development - (Actual costs as per the following)	
Primary Sewage Enforcement Officer	\$60.00 per hour
Alternate Sewage Enforcement Officer	\$48.00 per hour
Administration	\$38.00 per hour
Technicians	\$32.00 per hour
Mileage Rate	IRS allowable rate
Percolation test hold preparation	\$200.00
Providing water for percolation test	\$120.00
Percolation testing	\$350.00
Planning Module Review	
Component 1	\$200.00
Component 2	\$300.00