Executive Summary

Introduction

The 2015 Annual Budget, presented on November 10, 2014, is a reflection of State College Borough's goals and objectives for 2015. The proposed 2015 budget includes expenditures of $44,580,952 and is balanced with revenues and the appropriation of fund balance. There are no major new programs proposed in 2015. The budget reflects the continued stagnate revenue base with both property taxes and earned taxes projected to be flat.

The 2015 budget also calls for the elimination of funding for a number of positions, including two police officers, a records clerk, and 1.5 positions in the Financial Services Division.

In order to provide revenue to cover part of the budget gap, the General Fund Budget contains two proposed tax increases.

General Fund Overview

Real Estate Tax Increase – a 3.36 mill rate increase is proposed. The increase is needed to reduce the budget deficit and maintain stable operations. If the proposed increase is not adopted, the budget deficit will increase by $1,523,273 and further staffing and operating reductions will be necessary. The increase will have the following impact on single-family homeowners:

- Market Value of $200,000
  - Without Homestead Exclusion $191 per year
  - With 100% Homestead Exclusion $107 per year
- Market Value of $300,000
  - Without Homestead Exclusion $239 per year
  - With 100% Homestead Exclusion $155 per year
- Market Value of $400,000
  - Without Homestead Exclusion $382 per year
  - With 100% Homestead Exclusion $298 per year

- **Realty Transfer Tax Increase** – a 0.25% rate increase is proposed. The projected revenue of $155,000 will be transferred to the Redevelopment Authority Fund to fund the activities and operations of the Authority.

- **Transfers to Other Funds** –a $38,081 transfer to Bus Terminal and an $83,460 transfer to Bellaire Court are included in the 2015 Budget. Both transfers are needed to fund the operating budget deficits in each Fund.

- **Use of One-Time Transfers** – a $225,000 one-time transfer to the General Fund from the Insurance Reserve Fund is included in the 2015 Budget. The amount represents funds in excess of the recommended minimum reserve of $1,550,000.

- **Insurance Reserve Fund** - Unemployment Claims, Employee Wellness, Prefunded Health Savings Account Deductibles and Retiree Health Insurance have been moved to the Insurance Reserve Fund along with the revenue from health insurance premium refunds. The move reduces operating expenses in the General Fund by $134,900, but shifts the expense burden to the Insurance Reserve Fund. Currently, it is expected that the Insurance Reserve Fund can absorb an operating loss, but future losses beyond 2015 will reduce the available cash balance below the recommended reserve amount.

- **Pension Costs Increase** – as expected, 2015 pension costs increased in the General Fund by $525,399 from 2014 due to the significant investment losses that the Pension Funds realized after the stock market crash of 2008-2009.

- **Staff Reductions** – in order to reduce the budget deficit, the following 4 Full-Time positions and 1 Part-Time position, which are currently vacant and funded in the 2014 Budget, are not funded in 2015 and have been cut from the Budget: Assistant Manager of Financial Services, 2 Police Officers, Police Records Technician, and Part-Time Data Entry Clerk in Finance.

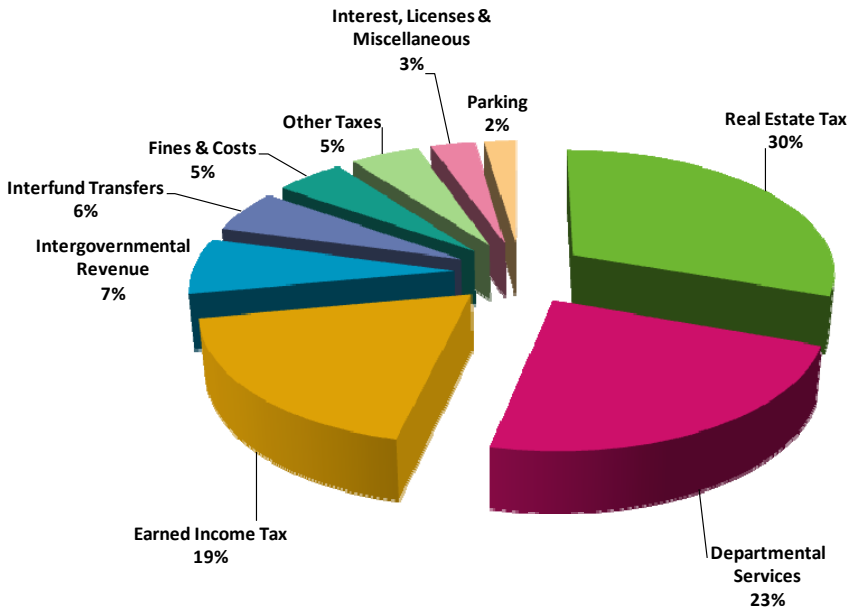
- **Addition of Housing Specialist in Planning** – in order to address the strategic priorities of Council and address staffing needs for the Homestead Investment Program (HIP), Redevelopment Authority and other housing programs, the Planning Department is adding a Housing Specialist position in 2015. The 2015 General Fund Budget anticipates an Interfund Transfer in Planning in the amount of $41,041 from the Redevelopment Authority Fund, which represents the projected reimbursement for staffing costs attributable to the Redevelopment Authority.

- **Centre Region COG Shared Financial Services Contract Cancellation** – shared services revenue in Finance is reduced by $125,800; however the Borough will receive $15,400 in revenue from the new Pension and Risk Management shared services contract with Centre Region COG. Finance staffing reductions have been implemented, which reduce expenditures in the Division by $100,110 in 2015, so the net budget impact is a revenue loss total of $10,290.
- **2015-2019 Capital Improvement Plan** – the adopted Plan anticipates an available cash balance in the Capital Fund of $500,000 and a $2,246,000 contribution from the General Fund in 2015, both of which are needed to fund the approved projects in 2015. Projected Year-End cash balance in the Capital Fund is better than expected at $1,236,000, however, due to the budget deficit, the General Fund cannot afford to fund the additional $1,001,000 that is required to fully fund the Plan in 2015. Consequently, four approved projects and two newly proposed projects are unfunded in 2015.

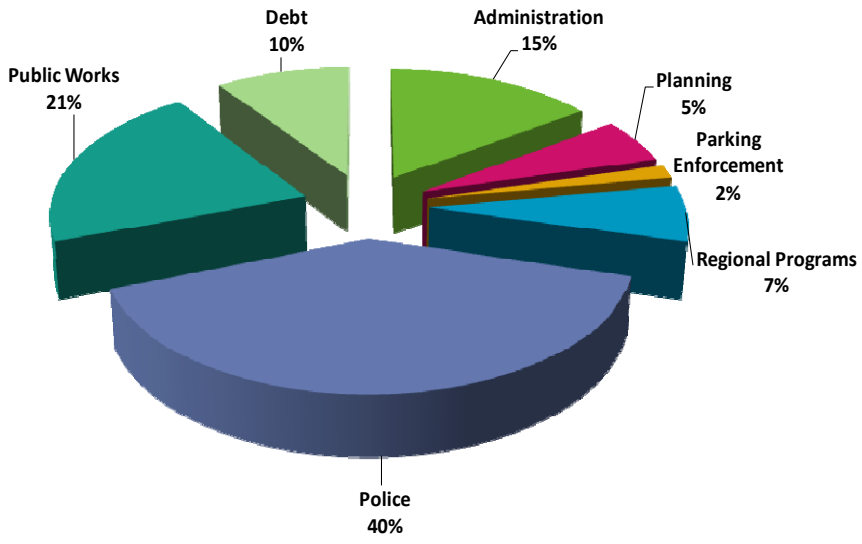
General Fund Summary

	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
BEGINNING FUND BALANCE	6,835,961	7,520,734	7,227,279	7,227,279	5,563,068
(Reserved and Unreserved)					
REVENUE	20,765,781	20,967,664	21,283,026	21,857,172	24,201,159
EXPENDITURES	20,081,008	21,261,119	23,352,986	23,521,383	25,012,682
ADD/USE FUND BALANCE	684,773	(293,455)	(2,069,960)	(1,664,211)	(811,523)
ENDING FUND BALANCE	7,520,734	7,227,279	5,157,319	5,563,068	4,751,545
(Reserved and Unreserved)					

General Fund Expenditures



General Fund Revenue



Capital Improvement Projects Overview

There are a total of 21 projects planned and funded in 2015 in Streets, Storm Water, Buildings, Parks, Information Technology, Police, Other Projects and Enterprise operations of the Borough. Capital expenditures for 2015 are programmed at $5,523,339, which includes appropriations from the Capital, Asset Replacement, Parking, and Sanitary Sewer Funds.

Two projects that have a planned funding source of Future Debt and were contained in the approved 2015-2019 Capital Improvements Plan are included in the 2015 Capital Budget:

- OP142, Downtown Master Plan Infrastructure Improvements
- OP53A, West End Transportation Infrastructure Improvements

Projected Future Debt revenue and the associated project expenses are included in the 2015 Capital Budget, however neither project will advance until Borough Council approves the future general obligation borrowing.

One new project was proposed and added to the 2015 Capital Improvements Program after adoption of the 2015-2019 Capital Improvement Plan:

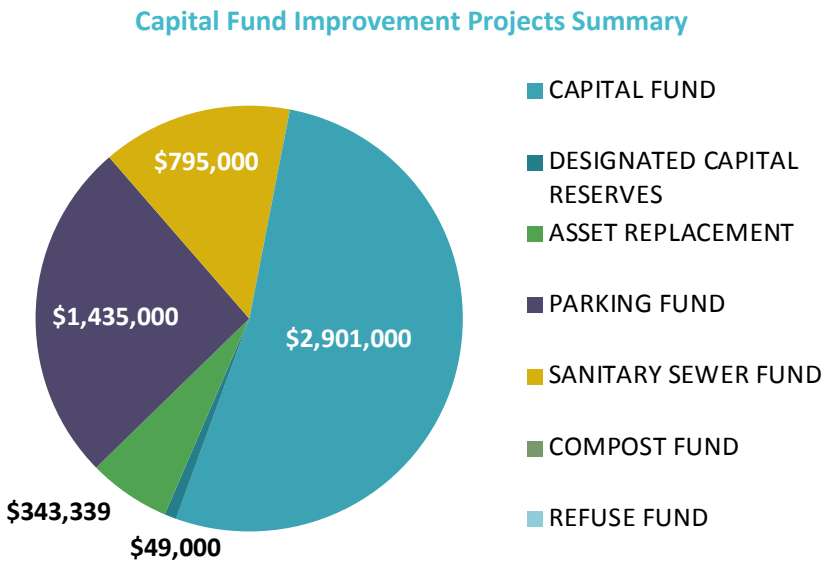
- PF155, Pugh Garage Maintenance

Due to a lack of funds, the following projects that were included and approved in the 2015-2019 Capital Improvements Plan are not funded in 2015 Budget:

- BD015, Municipal Building Reserve
- IT260, Storage Area Network (SAN)
- IT280, High Speed Internet Infrastructure
- IT142, Parking Meter Upgrade
- OP121, Energy Savings Project

Two new projects were proposed after adoption of the 2015-2019 Capital Improvement Plan and NOT added to the 2015 Capital Improvements Program due to a lack of available funds:

- IT270, Intrusion Protection/Data Loss
- IT320, Document Management System



Budget Highlights

Administration

Human Resources

The cost of employee healthcare continues to impact the 2015 Budget with an estimated cost in excess of three million dollars. The Borough's premiums for health insurance will increase approximately 8.2%. The Borough's participation in a statewide health insurance cooperative (a self-insurance group) continues to provide the Borough with the ability to better manage the fluctuating costs of healthcare.

Financial Services

As a result of the Centre Region Council of Governments canceling its contract for accounting services from the Borough, Contract for Shared Services revenue will decrease by $125,800 in 2015. Staff reductions are planned in the 2015 Budget in response to the reduction of revenue and workload from the contract cancellation.

Salaries and Wages are expected to decrease in 2015 by approximately 25% or $100,110 as the result of not funding the full-time Assistant Manager position and the part-time Data Entry Clerk position in 2015. The Manager of Financial Services will assess the workload during 2015 and make a recommendation for staffing levels for 2016.

Tax Collection

Local Services Tax has encountered an increase in staffing needed since migrating from serving as a collector for one school district and its members to an area that includes three school districts and members who levy the Local Services Tax. The Division does anticipate some costs savings that relate to simultaneously collecting the Earned Income, Net Profits Tax and the Local Services Tax. Employers are taking advantage of the time and cost savings afforded when filing using eReporting. The decreased volume of incoming mail that requires processing will result in often overlooked savings. This decrease relates directly to an overall increase in the count of employers filing online.

Information Technology

Less equipment, managed software licenses, and even lowering HVAC requirements are a few of the advantages of the 2014 data center redesign. As an example, the Capital Improvement Plan for Security Camera consolidates disparate systems, each with their own servers, converters, and recorders into one system. Moving to a single solution reduced server count, centralized the support contracts, and facilitated cross training throughout the Borough departments authorized to use the system.

Although there will always be a need for in-house networking equipment and servers, more operational funds are projected to move toward the use of cloud services.. In addition, access from mobile devices further necessitates management of those devices and the manner in which they connect. A combination of software and hardware are required to manage and maintain the protection of our resources and data.

Building on the 2012 IT Assessment, the IT Division has a documented need to increase staff to meet the operational demands of the Borough. However, due to the budget deficit, the proposed GIS staff position in the Division has been eliminated from the 2015 Budget.

The Borough IT Division has created and filled the Business Analyst role to focus on changes and new line of business requirements. This new position provides the ability to focus on our custom reports from MUNIS. Growth in IT staffing will be accomplished in a sustainable manner; however the nature of the field does include staff turnover. IT will address both issues with improved onboarding, opportunities for professional development and a necessary look into compensation for these skills and experience.

Skills in the IT Division span a variety of areas. In contrast, some organizations maintain specialists for storage, others for Exchange, and other IT services. Although the Division conventionally looks for talented generalists, having specialized GIS support is better for our municipality. The 2012 Plante Moran study showed that the Borough is below the lowest recommended staffing level of 9 without counting for a GIS specialist, and the next lowest staffing level in the study was 16. So, the next strategic step for IT staffing is to fund the proposed GIS Specialist position, which will help successfully sustain support for the Borough's services. Growth of the IT Division must match the growing number of services that rely on information systems and their accessibility.

Miscellaneous, Pension, Debt Management and Insurance Reserve

Some items previously found in the Miscellaneous Budget were relocated to other budgets in 2014 including: Hydrant Rental, which moved to Fire; Water Resources Monitoring Project and Spring Creek Watershed Commission, which moved to Public Works Administration; C-NET Contribution, Community Programming Grant and Cable Franchise Legal Fees, which moved to Administration, and a number of pass through grants, which were moved to the departments that oversee each grant.

Parking Department

Parking Fund

In 2014, Council budgeted $750,000 for replacement of the Parking Access Revenue Control System (PARCS) equipment, which includes the gates and pay machines in the parking garages. $110,500 was spent in 2014 on a garage lighting project. The remaining $639,500 was rolled into the 2015 Budget with the plan to expend the total budgeted amount of $750,000 in 2015 on the PARCS project.

The existing PARCS system is at least ten years old and remains serviceable, but incurs significant downtime and is an inconvenience to customers. A new vendor will be selected for this project, which should provide better service and less downtime. The new equipment can integrate with the other new parking technologies for parking enforcement of on-street meters and lots.

Planning Department

Planning

Several items will have an impact on the 2015 budget. One item that will affect the budget is the addition of a full-time Housing Specialist position to administer the Homestead Investment Program (HIP). This position is needed to increase the Department's capacity to address housing needs and meet increased compliance requirements necessitated by additional federal oversight.

Bellaire Court

Following a Property Maintenance Code inspection, a number of required improvements have been made at Bellaire Court; however, additional improvements and repairs are needed. The 2015 budget combines the remaining code-required improvements with the additional repairs that are needed to ensure the continued viability of the building and its systems. It has recently been proposed that funding for the rehabilitation be included in the Community Development Block Grant 2015 Consolidated Plan, and Borough Council will consider this amendment to the Plan in November 2014.

Redevelopment Authority

The Redevelopment Authority's budget maintains $800 in the budget to assist entrepreneurs and microenterprises and to participate in New Leaf's co-working space. The budget also includes funding for the Borough's participation in Centre County Economic Development Partnership activities. An additional $2,000 is added to the Professional Services line item in order to support anticipated needs in 2015.

Police Department

Police

Due to the budget deficit, full-time staffing has been reduced in the Police Department's 2015 Budget, and three positions, 2 Police Officers and 1 Records Technician, that are currently vacant and funded in 2014 are not funded in 2015.

Public Works Department

Public Works Administration

An appropriation of $15,600 has been added to support the Penn State Sustainable Communities Collaboration between the Borough and the University.

The Department's plotter/printer needs to be replaced. Additionally, the Department requests the purchase of a laminating machine for producing temporary signs.

Public Works Facilities

A Municipal Building improvement project is scheduled for 2015, which originally included various alterations to the building including an addition to the Police sallyport, new partitions in both the Police and Finance/Tax/Parking lobby, power door operators for four doors at public entry points, replacement of furniture and floor coverings in various areas of the building, a fire suppression system in the IT server room and replacement of the main power switch. The project is approved in the 2015-2019 Capital Improvement Plan; but, due to budget constraints, the project scope has been reduced and budget revised from $306,659 to $30,000, which will be used by the Facilities team to complete the fire suppression system in server room.

Trees & Parks

Significant budget impact items for the 2015 Operating Budget include:

- Increased use of labor for planting of new shade trees is needed in 2015. While this function was to be contracted to a private enterprise in 2014, bids for the service prompted a decision to continue to perform this activity internally.
- The Pesticide/Fertilizer line item includes chemical control of the Emerald Ash Borer following the development of an Emerald Ash Borer management plan in 2014. After 2015, this is likely to be an ongoing $10,000 annual expense as we fight this significant threat to our urban forest.

Compost Operations

In the 2015 Budget, receipts are expected to increase due to the following:

- A transfer from the Refuse Collection Fund for the disposal of food waste;
- Additional material will be available for sale.

Additional labor at the facility will be required to process the material, (specifically food) which will require daily staff to manage the compost operations.

Sanitary Sewer

Sewer rental charges are proposed to remain unchanged at $9.00/1,000 gallons for 2015. The average homeowner in the Borough uses 120 gallons of water per day, which would produce a quarterly sewer charge of $98.55.

University Area Joint Authority (UAJA) was put on notice by the Pennsylvania Department of Environmental Protection (DEP) to address the Inflow & Infiltration of storm and ground water into the public sewer system. In 2014, Public Works staff developed a plan to identify problem areas for inflow and infiltration. Inflow and infiltration (I & I) projects completed in early 2014 have resulted in a 9% reduction in flow to the sewage treatment plants. This has resulted in over $500,000 of savings in treatment costs.

The budget provides for a rate study to be conducted in 2015 in partnership with UAJA to determine if past assumptions are still valid.

Due to anticipated growth, a line capacity study is also included for the Calder Way trunk line system and the Easterly/Westerly Parkway trunk line system.

Refuse Collection

The purchase of a new brush truck in 2015 will signal a change in operations for brush collection. Due to the high incidence of workplace injuries resulting from curbside brush chipping, crews will routinely collect brush with a bucket on a grapple boom and haul the unprocessed brush to the Composting Facility. Only in extreme circumstances will traditional chippers be used. While the process may be more equipment-intensive and result in more road miles and resulting fuel consumption, the reduction in injuries to personnel is a priority.

A refuse study completed in 2014 examined the operations and made recommendations for changes in collection practices, rate structures, and billing methods. These recommendations will be evaluated. This budget proposes to maintain the base residential refuse service rate at the same level it has been since 2010, but implement a new low-volume residential rate and increase the at-door collection rate to more accurately reflect the true cost of this premium service. Commercial rate recommendations are still being formulated at the time the budget was being prepared. Additional recommendations will be evaluated in early 2015 for future implementation.

Fleet Services

New specialized diagnostic equipment is proposed to consolidate numerous current models that are limited to one program. The new diagnostic equipment will be used on a variety of municipal equipment.

Highway Aid

Act 89 passed by the State in 2014 will provide a 12% increase in the state entitlement allocations each year for the next 4 years.

According to a proposal from West Penn Power to the Pennsylvania Utility Commission, it is projected the Borough may see a 15% increase in electric rates.

Regional Programs

Fire

This budget is impacted by the addition of a full-time Training Chief. The Training Chief was hired in late October 2014.

Emergency Management

The Borough's 2015 contribution to Emergency Management is slightly less than 2014.

Library

The 2015 budget incorporates a library services reduction, including reduced hours of operation and changes in staffing that reflect shifts in library use and technology. The 2015 budget includes a 4.7% increase in the Borough's contribution to the Library. Increased costs for personnel, library materials, and operating expenses all contribute to the increased contribution from the Borough for this program.

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

The 2015 General Fund Budget total expenses for Special Projects/Grants (66235), Community Grants/Gifts (81510) and Civic Celebrations (81540) total $298,980, a decrease of $66,560 from 2014. Following is a listing of budgetary differences between 2014 and 2015:

- Police Department, Special Projects/Grants (66235) decreased by $73,000 due to an expected decrease in federal grant revenue for various Police Department programs;
- Public Works Administration, Special Projects/Grants (66235) increased by $16,100 due to the addition of $15,600 to fund the Borough's participation in the Penn State Sustainable Communities Collaborative and a $500 increase in other programs;
- Public Works Administration, Community Grants (81510) increased by $340 due to a minor increase in program expenses.
- Public Works Streets, Special Projects/Grants (66235) decreased by $10,000 due to the completion of the Emerald Ash Borer management plan project and grant.

2015 expenses for Community Grants/Gifts and Civic Celebrations remain at the same funding levels as 2014, which are listed below:

- 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 2015 Redevelopment Authority Fund Budget expenses for Community Grants/Gifts (81510) total $36,800, an increase of $10,800 from 2014:

- Miscellaneous, Community Grants (81510) - $11,800 for New Leaf to assist entrepreneurs and micro-enterprises, $25,000 for the Centre County Economic Development Partnership.

Total Expenditures

General Fund

The General Fund Budget results in a deficit of $1,081,723 with current revenues of $23,933,959 and current expenditures of $25,015,682 and is balanced by an allocation of $811,523 from Unreserved Fund Balance, a $225,000 one-time transfer from the Insurance Reserve Fund and a $42,200 one-time transfer from Asset Replacement to fund 2015 Computer Replacements.

Bus Terminal

The Bus Terminal Budget is balanced with revenues of $70,736, which includes an Interfund Transfer from the General Fund in the amount of $38,081, and expenditures of $70,736.

Bellaire Court

The Bellaire Court Budget is balanced with revenues of $170,604, which includes an Interfund Transfer from the General Fund in the amount of $83,460, and expenditures of $170,604.

Parking

The Parking Budget results in a deficit of $1,357,527 with revenues of $2,949,502 and expenditures of $4,307,029, including $1,452,542 of capital expenditures.

Compost Operations

The Compost Operations Budget results in a deficit of $197,588 with revenues of $267,950 and expenditures of $465,538, including $77,750 of capital expenditures.

Sanitary Sewer

The Sanitary Sewer Budget results in a deficit of $465,171 with revenues of $5,727,000 and expenditures of $6,192,171, including $738,239 of capital expenditures.

Refuse Collection

The Refuse Collection Budget results in a deficit of $451,304 with revenues of $3,105,500 and expenditures of $3,556,804 including $501,036 of capital expenditures.

All Funds

Total revenue for all Funds, after adjusting for Interfund Transfers, is $39,599,821 and expenditures of $44,981,131, resulting in a total budget deficit of $4,981,131.

Fund Summary by Department

		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	315,400	-	-	-	40,000	-	-	355,400
Finance	32	3,500	-	-	-	-	-	-	3,500
Tax	33	106,000	-	-	-	-	1,082,642	-	1,188,642
Information Technology	37	262,200	-	-	-	138,331	-	-	400,531
Health & Neighborhood Services	40	285,000	-	-	-	6,628	-	-	291,628
Community Development	42	-	-	-	170,604	-	1,662,980	-	1,833,584
Economic Development	44	-	-	-	-	-	191,000	(155,000)	36,000
Planning	45	185,682	-	-	-	3,234	-	(41,041)	147,875
Fire	50	234,657	-	-	-	-	-	-	234,657
Emergency Management	51	-	-	-	-	-	-	-	-
Parking	55	-	-	2,949,502	-	-	-	-	2,949,502
Parking Enforcement	56	682,000	-	-	-	6,940	-	-	688,940
Library	60	-	-	-	-	-	-	-	-
Police	65	3,216,050	-	-	-	212,168	-	-	3,428,218
Public Works Admin	70	535,362	-	-	-	20,671	-	(535,362)	20,671
Public Works Facilities	72	126,691	-	-	-	34,000	-	-	160,691
Public Works Streets	73	2,110,930	810,746	-	-	523,801	-	(2,105,430)	1,340,047
Public Works Trees/Parks	74	850	-	-	-	45,562	-	-	46,412
Public Works Refuse/Compost	75	-	-	-	3,373,450	-	-	-	3,373,450
Public Works Sanitary Sewer	76	-	-	-	5,727,000	-	-	-	5,727,000
Public Transportation	77	-	-	-	70,736	-	-	-	70,736
Public Works Fleet Services	78	-	-	-	-	367,500	-	-	367,500
Parks & Recs Administration	80	-	-	-	-	-	-	-	-
Other	99	16,136,837	-	-	-	798,000	-	-	16,934,837
Total Revenue		24,201,159	810,746	2,949,502	9,341,790	2,196,835	2,936,622	(2,836,833)	39,599,821

		General Fund	Highway Aid	Parking	Other Business-Type Funds[1]	Other Governmental Funds[2]	Component Unit Funds[3]	Inter-Fund Transfers	Total
Expenses:									
Administration	30	1,886,212	-	-	-	359,900	-	-	2,246,112
Finance	32	508,547	-	-	-	-	-	-	508,547
Tax	33	245,206	-	-	-	-	1,082,642	-	1,327,848
Information Technology	37	1,144,336	-	-	-	269,120	-	-	1,413,456
Health & Neighborhood Services	40	474,252	-	-	-	34,993	-	-	509,245
Community Development	42	-	-	-	170,604	-	1,670,207	(43,202)	1,797,609
Economic Development	44	-	-	-	-	-	125,030	(41,041)	83,989
Planning	45	913,639	-	-	-	-	-	(155,000)	758,639
Fire	50	544,027	-	-	-	-	-	-	544,027
Emergency Management	51	25,293	-	-	-	-	-	-	25,293
Parking	55	-	-	4,307,029	-	-	-	(288,453)	4,018,576
Parking Enforcement	56	412,262	-	-	-	-	-	(8,400)	403,862
Library	60	401,080	-	-	-	-	-	-	401,080
Police	65	10,040,182	-	-	-	131,801	-	-	10,171,983
Public Works Admin	70	1,119,784	-	-	-	365,000	-	-	1,484,784
Public Works Facilities	72	967,389	-	-	-	290,000	-	(87,203)	1,170,186
Public Works Streets	73	2,452,961	1,080,868	-	-	1,511,000	-	(103,658)	4,941,171
Public Works Trees/Parks	74	697,524	-	-	-	150,425	-	(112,044)	735,905
Public Works Refuse/Compost	75	-	-	-	4,022,342	-	-	(1,391,330)	2,631,012
Public Works Sanitary Sewer	76	-	-	-	6,192,171	-	-	(479,560)	5,712,611
Public Transportation	77	105,364	-	-	70,736	-	-	(36,358)	139,742
Public Works Fleet Services	78	-	-	-	-	421,235	-	(90,584)	330,651
Parks & Recs Administration	80	646,556	-	-	-	-	-	-	646,556
Other	99	2,428,068	-	-	-	150,000	-	-	2,578,068
Total Expenses		25,012,682	1,080,868	4,307,029	10,455,853	3,683,474	2,877,879	(2,836,833)	44,580,952
Excess (Deficiency) of Revenue over Expenditures		(811,523)	(270,122)	(1,357,527)	(1,114,063)	(1,486,639)	58,743	-	(4,981,131)
2015 Projected Beginning Fund Balance		3,864,635	550,107	3,058,489	17,752,805	5,672,541	159,414	-	31,057,991
2015 Projected Ending Fund Balance		3,053,112	279,985	1,700,962	16,638,742	4,185,902	218,157	-	26,076,860
Assigned Fund Balance		-	-	-	-	696,952	-	-	696,952
Unassigned Fund Balance		3,053,112	279,985	1,700,962	16,638,742	3,488,950	218,157	-	25,379,908

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

2015 Budget Review Calendar

Agenda Item	Date
Budget Requests Due	September 20, 2015
Budget Transmittal to Council	November 10, 2015
Budget Review	November 17, 2015
Budget Review	November 24, 2015
Budget Review	November 25, 2015
Public Hearing & Review	December 1, 2015
Budget Review	December 2, 2015
Budget Review	December 5, 2015
Budget Review (Wrap-up)	December 8, 2015
Budget Review (Contingency)	December 9, 2015
Adoption	December 15, 2015

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 our decisions and actions. Our guiding principles that affect the manner in which programs are defined, resources are allocated, and actions are taken on a day-to-day basis.

Our Core Values Are:

Integrity	*Innovation*
Transparency	*Customer Service*
Honesty	*Accountability*
Responsibility	*Diversity*

Strategic Priorities

The 2015 Operating Budget has been prepared based on the 2009-2014 Strategic Plan, Downtown Master Plan, Neighborhood Plan, and Centre Region Comprehensive Plan.

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.

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
Person per Square Mile 9,224

Demographics

Population

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

Households

	1990	2000	2010
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 option to attend public school in the State College Area School District, including four charter schools. In Newsweek magazine's annual rankings, State College Area High School was listed as one of the best in the country based on the number of Advanced Placement tests given by enrollment and 63% of State College Area Seniors graduated with a 3.5 GPA or higher.

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 (75% of Borough residents are students). 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.

Awards

Tree City, USA

The Borough is recognized as a Tree City, USA community by the National Arbor Day Foundation for the 30th year in a row. 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

Professional Recyclers of America (PROP) recognized State College for the 14th time with the 2013 Waste Watcher award for its recycling, waste reduction, reuse, and composting programs. In 2013, the Borough expanded its food waste recycling pilot program to all residential refuse customers in the municipality.

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 second Gold award for its work in 2013. In 2013, The Borough saved energy in an amount equivalent to power 42 homes, greenhouse gas in an amount equivalent to the emissions of 72 cars, and the equivalent of two households municipal waste for one year.

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 has 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.

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 real estate and earned income and net profits 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 State College 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;
- 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 Program (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 10 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 e-mail 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, each bidder 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 3 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 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 or 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 the 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 value (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 acquired through donation, purchased, or may be 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 table below 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 table below 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, need 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
Police		
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.
Public Works		
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.
Back Hoe	6	5,000 hrs.
Aerial Boom Trucks	8	5,000 hrs.
Brush Chippers	10	5,000 hrs.
Refuse		
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.
Compost Equipment		
All Off-Road Equipment	15	10,000 hrs.
Parking Enforcement		
Jeep	8	100,000 mi.

Budgetary Processes and Planning

Budget Adoption Process

During the month of September, operating and capital budget requests are prepared by Department Directors and submitted to the Assistant Manager for consideration during budget review workshops. The Assistant Manager either approves or makes changes to the requested budget after consultation with the Manager, Department Directors, and key members of the Division of Financial Services staff. The Operating Budget document is compiled and produced during the month of October and transmitted to Borough Council in early November. Once transmitted to Borough Council, the budget is available for public comment and inspection.

During the month of November, Borough Council conducts 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.

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, or 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 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

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

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.

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 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 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.

Date	Actions
Early March	• Project requests due for Capital Improvement Plan (CIP)
Mid-March	• ICMA Center for Performance Measurement Data Reports due
Mid-April	• Present CIP to Council
Mid-May	• Hold Public Hearing on CIP • Publish Prior Year-End Budget Report • Publish 1st Quarter Budget Report • Publish Annual Audit Report
Early June	• Adopt CIP
Mid-August	• Publish Financial Trend Monitoring Report • Publish Five-Year Financial Forecast • Publish Prior Year Performance Report • Publish 2nd Quarter Budget Report
Mid-September	• Budget requests due
Mid-October	• Publish 3rd Quarter Budget Report
Early November	• Present Budget to Council
Early December	• Hold Public Hearing on Budget
Mid-December	• Adopt Budget

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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	
Legal Debt Limit Calculation	
Borrowing Base (average revenues, 2011-2013)	$35,259,932
	x250
	$88,149,829
Current Outstanding Debt	
Current Gross Indebtedness (November 1, 2015)	**$43,841,513**
(Amount includes the unrefunded portion of the 2009 General Obligations Bonds; the 2010 Pennsylvania Infrastructure Bank Loan; the Borough's share of the 2011 Centre Region Recreation Authority Debt for Regional Parks and the 2012 Guaranteed Revenue Bond for Regional Pools; the 2012A General Obligation Bonds; the 2014 Note 1; the 2014 Note 2; 2013 Service Building Note, and HIP Commitment)	
Self-liquidating Debt	
Parking Fund	**$16,284,800**
Remaining Debt Capacity	**$60,593,116**

Debt Policy Analysis

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 analyses 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 2015 Budget, and a copy of the November 13, 2013 Municipal Service Facility Borrowing analysis, the most recent analysis, that Council received and reviewed at their November 18, 2013 Regular Meeting, is contained below.

Borrowing Analyses

Council approved a General Obligation borrowing in the amount of $9,815,000. The borrowing is a 20-year, variable rate bank loan with Jersey Shore State Bank. The loan interest rate is fixed at 2.34% for the first 7 years and variable thereafter but is capped at 5.25% for the remaining 13 years. The loan will be used to fund the Municipal Service Facility project at $8,838,800 and, either, the Atherton Corridor Improvement project or Pugh Streetscape project at $800,000 and issuance costs and estimated capitalized interest of $176,200. The final amortization of the borrowing also wraps future debt service requirements around the existing general fund debt service payments. Wrapping in this fashion allows the Borough to maintain level debt service payments over the life of the loan and keep total annual budgeted debt service costs lower.

After thoroughly considering the proposed borrowing in light of the Debt Policy, Staff concluded that all policy objectives had been met and criteria had been satisfied. However, there was one specific criterion that should be highlighted and addressed:

- *"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 financing."* Proposals for fixed and variable rate instruments were both given consideration by Concord Public Financial Advisors, Inc. That review revealed that based upon the rate and terms, the variable rate loan through Jersey Shore State Bank was the best proposal received. Total present value difference of bank loan versus bond issue was $369,863 in favor of the bank loan.

The Debt Policy also spells out the following limitations that apply to the Borough's General Fund indebtedness:

- *Annual General Fund debt service shall not exceed ten percent 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 twelve percent of annual General Fund revenues.*

Effect of Proposed Borrowing on General Fund Debt Service

	Current*	After Borrowing*
General Fund debt service	**$1,009,106** *(equivalent to 4.8% of annual revenue based upon 2013 YE Projection)*	**$1,383,960** *(equivalent to 6.6% of annual revenue based upon 2013 YE Projection)*
Regional debt service (based upon full debt service requirement for Regional Parks)	**$246,988** *(equivalent to 1.2% of annual revenue based upon 2013 YE Projection)*	**$246,988** *(equivalent to 1.2% of annual revenue based upon 2013 YE Projection)*
TOTAL – General Fund Debt Service	**$1,256,094**	**$1,630,948**

*Figures are based upon debt service schedule in 2016, which is the applicable test year required by the Local Government Unit Debt Act.

Based upon the information in the table above, the proposed borrowing would NOT cause the Borough to violate the provisions of the Debt Policy.

Other Background Information

Concord Public Financial Advisors, Inc. served as financial advisor for the Borough in this matter and provided an analysis of varying proposals for bank loans and bonds. Concord solicited 28 local and regional banks. On October 9, 2013, Concord received ten proposals from eight different banks. The proposals were ranked based on the most conservative rates possible to depict a worst-case scenario.

This ranking is important since none of the bank proposals were fixed for the entire 20-year term of the loan, and therefore, during the period where the interest rate would be variable, the interest rate cap offered by the respective banks was used as the comparison/ranking interest rate. Based on these criteria, the Jersey Shore State Bank proposal was the best proposal received.

The Jersey Shore State Bank proposal was then compared to what is currently available in the bond market two separate times. In the first case, the last competitive General Obligation Bond sale similar in structure to what the Borough was considering was sold on October 1, 2013, and these are the bond issue rates that were used in the first comparison. The second comparison was made on October 24, 2013 after another competitive sale was completed. In the second comparison, the total present value difference between the Jersey Shore State Bank loan and the October 1, 2013 bond issue is $369,863 in favor of bank loan. Further, the final amortization of the proposed borrowing also wraps around the existing general obligation debt service obligations in order to achieve level debt service payments over the life of the loan.

Financial Impact of the 2013 Borrowing on Budget

The General Obligation borrowing increased the annual debt service expense in the General Fund by $374,854 in test year 2016. Based upon a 2014 Total, Taxable Real Estate Assessed Valuation of $451,788,507, a Real Estate Tax rate increase of 0.83 mills would be required in order to fund the 2013 borrowing. Because debt service payments for the 2013 borrowing are wrapped around existing debt service obligations, the Borough is able to maintain level debt service payments over the life of the loan.

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 a 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 the Townships of College, Ferguson, Harris, and Patton, 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 would be 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 this 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 in the amount of $9,815,000 for the construction of a new Municipal Service Facility with Jersey Shore State Bank. 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 is 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.

2015 Debt Service Details

2010 Pennsylvania Infrastructure Bank Loan	**$**	**54,375**
2011 General Obligation Bond Issue	**$**	**126,932**
(Regional Debt incurred for Regional Parks projects)		
2012 General Obligation Bond Issue	**$**	**39,395**
(Parking Fund)		
2012A General Obligation Bond Issue	**$**	**741,900**
General Fund	$	43,277
Parking Fund	$	698,623
2012 Guaranteed Revenue Bond	**$**	**84,135**
(Regional Debt incurred for Park Forest and Welch Pools)		
2013 Bank Note – Jersey Shore Bank	**$**	**231,568**
(Service Building)		
2014 Bank Note – The First National Bank of Mifflintown	**$**	**195,350**
(Refunded a portion of the 2009 Bond Issue)		
General Fund	$	128,030
Parking Fund	$	67,320
2014 Bank Note – PNC Bank	**$**	**1,138,958**
(Refunded a portion of the 2009 Bond Issue)		
General Fund	$	694,794
Parking Fund	$	444,164
2013 RDA Loan – Fulton Bank	**$**	**33,689**
(Kemmerer Road)		

Debt Service Schedule

DEBT SERVICE SCHEDULE Principal and Interest Payments						
Year	General Fund	Parking Fund	Redevelopment Authority	Regional - Pools	Regional - Parks	Total
2015	1,152,044	1,249,502	33,689	114,740	132,269	2,682,244
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	25,899,067	17,555,702	985,123	1,606,331	2,248,373	48,294,597

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 procedure (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 US Treasury Form 8038, 8038-G, 8039-GC, or 8038-CP) on a timely basis and filing a copy of US 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 arbitrate 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 5 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 and 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 (5) 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) that 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 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 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 Continuing Disclosure Undertaking 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 Continuing Disclosure Undertakings 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 Continuing Disclosure Undertaking.

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 Continuing Disclosure Undertaking.

Capital Improvements

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

In 2015, there are a total of 21 projects planned and funded in Streets, Storm Water, Buildings, Parks, Information Technology, Police, Other Projects and Enterprise operations of the Borough. Capital expenditures for 2015 are programmed at $5,180,000. This total is being appropriated from various funds allocated as follows:

2015 Capital Expenditures by Fund

CAPITAL FUND	$	2,901,000
DESIGNATED CAPITAL RESERVES	$	49,000
ASSET REPLACEMENT	$	343,339
PARKING FUND	$	1,435,000
SANITARY SEWER FUND	$	795,000
COMPOST FUND	$	-
REFUSE FUND	$	-
TOTAL	**$**	**5,523,339**

2015 Capital Projects

Future Debt Projects

Two projects that have a planned funding source of Future Debt that were contained in the approved 2015-2019 Capital Improvements Plan are included in the 2015 Capital Budget:

OP142, Downtown Master Plan Infrastructure Improvements	$350,000
OP53A, West End Transportation Infrastructure Improvements	$70,000
TOTAL	**$420,000**

Projected Future Debt revenue and the associated project expenses are included in the 2015 Capital Budget, however neither project will advance until Borough Council approves the future general obligation borrowing.

Deferred Projects

Due to a lack of funds, the following projects that were included and approved in the 2015-2019 Capital Improvements Plan are not funded in 2015:

BD015, Municipal Building Maintenance Reserve	$95,000
IT260, Storage Area Network (SAN) Expansion/Recovery	$63,000
IT280, High Speed Internet Infrastructure	$105,000
IT142, Parking Meter Upgrade	$300,000
OP121, Energy Savings Project	$175,000
TOTAL	**$738,000**

New Projects

One new project was proposed and added to the 2015 Capital Improvements Program after adoption of the 2015-2019 Capital Improvement Plan:

PF155, Pugh Garage Maintenance	$350,000

Two new projects were proposed after adoption of the 2015-2019 Capital Improvement Plan, but were not added to the 2015 Capital Improvements Program due to a lack of available funds:

IT270, Intrusion Protection and Data Loss Prevention	$65,000
IT320, Document Management System	$35,000
TOTAL	**$100,000**

2015 Capital Projects List

Project Number	Project	2015 Project Expenses
ST001	STREET RECONSTRUCTION	$ 675,000
ST002	STREET & ALLEY RESURFACING	$ 453,000
OP142	DOWNTOWN MASTER PLAN INFRASTRUCTURE IMPROVEMENTS	$ 350,000
BD134	MECHANICS GARAGE CNG UPGRADE	$ 260,000
ST021	CENTRAL BUSINESS DISTRICT STREETLIGHTS	$ 250,000
SW031	MEMORIAL FIELD DRAINAGE	$ 250,000
OP340	SCCLT - AFFORDABLE HOUSING DESIGN/BUILD	$ 150,000
IT300	RECORDS MANAGEMENT SYSTEM/MOBILE COMPUTER (RMS/MC)	$ 140,000
SW111	STORMWATER PROJECTS	$ 115,000
OP53A	WEST END TRANSPORTATION INFRASTRUCTURE IMPROVEMENTS	$ 70,000
ST115	ADA COMPLIANCE PROJECT	$ 68,000
ST022	TRAFFIC SIGNAL & INTERSECTION SAFETY IMPROVEMENTS	$ 65,000
PK084	HIGH POINT PARK TRAIL CONSTRUCTION	$ 54,000
BD131	MUNICIPAL BUILDING IMPROVEMENTS	$ 30,000
PK001	PLAYGROUND EQUIPMENT	$ 20,000
PF151	FRASER/McALLISTER MAINTENANCE	$ 35,000
PF111	BEAVER GARAGE MAINTENANCE	$ 300,000
PF155	*NEW* PUGH GARAGE MAINTENANCE	$ 350,000
IT139	PARCS SOFTWARE SYSTEM REPLACEMENT	$ 750,000
SS-1	SANITARY SEWER REHABILITATION/REPLACEMENT	$ 450,000
SS-2	SANITARY SEWER INFLOW & INFILTRATION REDUCTION	$ 345,000
BD015	MUNICIPAL/SERVICE BUILDING MAINTENANCE RESERVE	NOT FUNDED
IT260	STORAGE AREA NETWORK (SAN) EXPENSION/RECOVERY	NOT FUNDED
IT280	HIGH-SPEED INTERNET INFRASTRUCTURE	NOT FUNDED
IT142	PARKING METER UPGRADE	NOT FUNDED

Capital Fund

37	**INFORMATION TECHNOLOGY**			
B1300002	93740	IT300	CAP PURCHASE-COMP/PRDCTN EQUIP	140,000
			TOTAL - INFORMATION TECHNOLOGY	**140,000**
45	**PLANNING**			
B1300003	50310	OP142	*FUTURE* DEBT PROCEEDS - GO - NON ELEC	(350,000)
B1300003	50310	OP53A	*FUTURE* DEBT PROCEEDS - GO - NON ELEC	(70,000)
B1300003	93600	OP142	PROFESSIONAL FEES - CAPITAL	350,000
B1300003	93600	OP53A	PROFESSIONAL FEES - CAPITAL	70,000
			TOTAL - PLANNING	-
70	**PUBLIC WORKS ADMIN**			
B1300005	93724	SW031	CAPITAL - INFRASTRUCTURE	250,000
B1300005	93724	SW111	CAPITAL - INFRASTRUCTURE	115,000
			TOTAL - PUBLIC WORKS ADMIN	**365,000**
72	**PUBLIC WORKS FACILITIES**			
B1300006	93730	BD131	CAP PURCHASES - BUILDINGS	30,000
B1300006	93730	BD134	CAP PURCHASES - BUILDINGS	260,000
			TOTAL - PUBLIC WORKS FACILITIES	**290,000**
73	**PUBLIC WORKS STREETS**			
B1300007	49160	ST002	INTERFUND OPERATING TRANSFERS (HIGHWAY AID)	(250,000)
B1300007	49160	ST021	INTERFUND OPERATING TRANSFERS (CDBG)	(250,000)
B1300007	93724	ST001	CAPITAL - INFRASTRUCTURE	675,000
B1300007	93724	ST002	CAPITAL - INFRASTRUCTURE	453,000
B1300007	93724	ST021	CAPITAL - INFRASTRUCTURE	250,000
B1300007	93724	ST022	CAPITAL - INFRASTRUCTURE	65,000
B1300007	93724	ST115	CAPITAL - INFRASTRUCTURE	68,000
			TOTAL - PUBLIC WORKS STREETS	**1,011,000**

Capital Fund				
74	**PUBLIC WORKS TREES/PARKS**			
B1300008	44200	PK084	STATE GRANT	(25,000)
B1300008	93720	PK001	CAP PURCHASES - IMPROVEMENTS	49,000
B1300008	93720	PK084	CAP PURCHASES - IMPROVEMENTS	54,000
			TOTAL - PUBLIC WORKS TREES/PARKS	**78,000**
99	**UNDEFINED**			
B1300010	40110		REAL ESTATE TAX-IN LIEU	(615,000)
B1300010	43100		INTEREST EARNINGS	(15,000)
B1300011	43150		RENT	(75,000)
B1300010	46145	ACT13	IMPACT FEE	(13,000)
B1300010	49160	OP340	INTERFUND OPERATING TRANSFERS	(80,000)
B1300010	81510	OP340	COMMUNITY GRANTS/GIFTS	150,000
			TOTAL - UNDEFINED	**(648,000)**
			TOTAL (NET) - CAPITAL FUND	**1,236,000**
		2014 BEGINNING CASH BALANCE		2,632,167
		2014 YEAR-END PROJECTION (EST)		(812,465)
		2014 ENDING BALANCE (EST)		**1,819,702**
			ASSIGNED BALANCE - PROJECT BD015	(316,702)
			ASSIGNED BALANCE - PROJECT PK200	(267,000)
			AVAILABLE CASH BALANCE - 1/1/2015	**1,236,000**

Asset Replacement Fund

37	**INFORMATION TECHNOLOGY**			
B1330001	49160		INTERFUND OPERATING TRANSFERS	(138,331)
B1330001	93740		CAP PURCHASES - COMPUTER EQUIP	61,050
B1330001	93780		CAP PURCHASES - VEHICLES	25,870
B1330001	96492		INTERFUND TRANSFERS	42,200
			TOTAL - INFORMATION TECHNOLOGY	**(9,211)**
40	**HEALTH & NEIGHBORHOOD SERVICES**			
B1204020	49160		INTERFUND OPERATING TRANSFERS	(6,628)
B1204020	93780		CAP PURCHASES - VEHICLES	34,993
			TOTAL - HEALTH & NEIGHBORHOOD SERVICES	**28,365**
45	**PLANNING**			
B1204010	49160		INTERFUND OPERATING TRANSFERS	(3,234)
			TOTAL - PLANNING	**(3,234)**
56	**PARKING ENFORCEMENT**			
B1205020	49160		INTERFUND OPERATING TRANSFERS	(6,940)
			TOTAL - PARKING ENFORCEMENT	**(6,940)**
65	**POLICE**			
B1330002	49160		INTERFUND OPERATING TRANSFERS	(212,168)
B1330002	93780		CAP PURCHASES - VEHICLES	131,801
			TOTAL - POLICE	**(80,367)**

Asset Replacement				
72	**PUBLIC WORKS FACILITIES**			
B1330003	49160		INTERFUND OPERATING TRANSFERS	(34,000)
			TOTAL - PUBLIC WORKS FACILITIES	**(34,000)**
73	**PUBLIC WORKS STREETS**			
B1330004	49160		INTERFUND OPERATING TRANSFERS	(23,801)
				(23,801)
74	**PUBLIC WORKS TREES/PARKS**			
B1330005	49160		INTERFUND OPERATING TRANSFERS	(20,562)
B1330005	93780		CAP PURCHASES - VEHICLES	47,425
			TOTAL - PUBLIC WORKS TREES/PARKS	**26,863**
			TOTAL (NET) - ASSET REPLACEMENT	**(122,996)**
		2014 BEGINNING CASH BALANCE		1,473,468
		2014 YEAR-END PROJECTION (EST)		(154,111)
		2014 ENDING BALANCE (EST)		1,319,357
			AVAILABLE CASH BALANCE - 1/1/2015	1,319,357
			PROJECTED CASH BALANCE - 12/31/2015	1,442,353

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Detail on Receipts

Overview

The Receipts section of the General Fund Budget includes the revenues received from Taxes, Licenses and Permit, 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

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 2014, the Borough's Real Estate Tax rate was 11.040 mills. The Manager’s proposed 2015 Budget recommends a Real Estate Tax rate increase of 3.36 mills, for a total rate of 14.4 mills. Centre County and the State College Area School District also levy the Real Estate Tax at the rates of 7.840 and 39.506 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 not commercial.

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

40200 – Real Estate Transfer Tax: In 2014, the revenue for this line item reflected a rate of 1.25% of the sales price for real estate transactions occurring within the Borough. Of this rate, 0.75% 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 1.75% 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. The 2015 Budget proposes a 0.25% increase in the Realty Transfer Tax.

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 not subject to a similar tax at their legal place of residence. For 2015, 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: There are over 9,500 residential rental units in the Borough. While the Centre Region Code Administration (CRCA) agency is responsible for licensing and inspecting these units, to ensure compliance with the property maintenance codes, their inspections occur, on average once every three years. Consequently, staff in the Borough’s Division of Health and Neighborhood Services regularly performs tasks to address a variety of health and safety issues related to these units. 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, which 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 canvassing, soliciting, foot and vehicle peddling, door-to-door sales, and transient retail businesses are required to obtain a license from the Borough. Daily, weekly, monthly, and annual licenses are available, at varying fees.

41750 – Zoning/Site Review Fees: This receipt 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.

Other fines are imposed and collected by the District Judge for violations issued by Parking Enforcement Officers but 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 but which 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 limits 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. 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 provides assistance to 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 are 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.

Communities That Care Grant: The Centre County Mental Health/Mental Retardation Office passes-through to the Borough funds for the Drug Free Communities Program, which the County receives from the Federal Substance Abuse and Mental Health Services Administration. These funds are used to cover the operating expenses of the Care Partnership: Communities That Care Project, which promotes a healthy, safe, and productive environment for families and youth in the community.

Juvenile Intervention/Youth Aid Panel Program: The PCCD awarded the Borough a grant to cover the operating expenses of the Juvenile Intervention/Youth Aid Panel Program, which is managed by the Center for Alternatives in Community Justice. The program offers sentencing alternatives for youthful offenders.

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 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 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 Area, Bellefonte Area, and Bald Eagles 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 2015.

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 the Penn State University 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 program, which provides an opportunity for the youthful offenders to interact with the police, 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 State College Area School District, 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 that perform the services. 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/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): Revenue from the sale of surplus property and equipment, reimbursements for damages to Borough property and revenues from equipment rental and related services are included in this item.

47390, 47100 – Meter Collections/Rentals (Street): This item includes the revenue collected from the Borough's 398 on-street parking meters and the revenue from 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 grassplot 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 that is updated annually by Maximus Consulting. 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-op, the Borough receives some revenue when the Co-operative's premium revenue exceeds their claims expenses in a given year.

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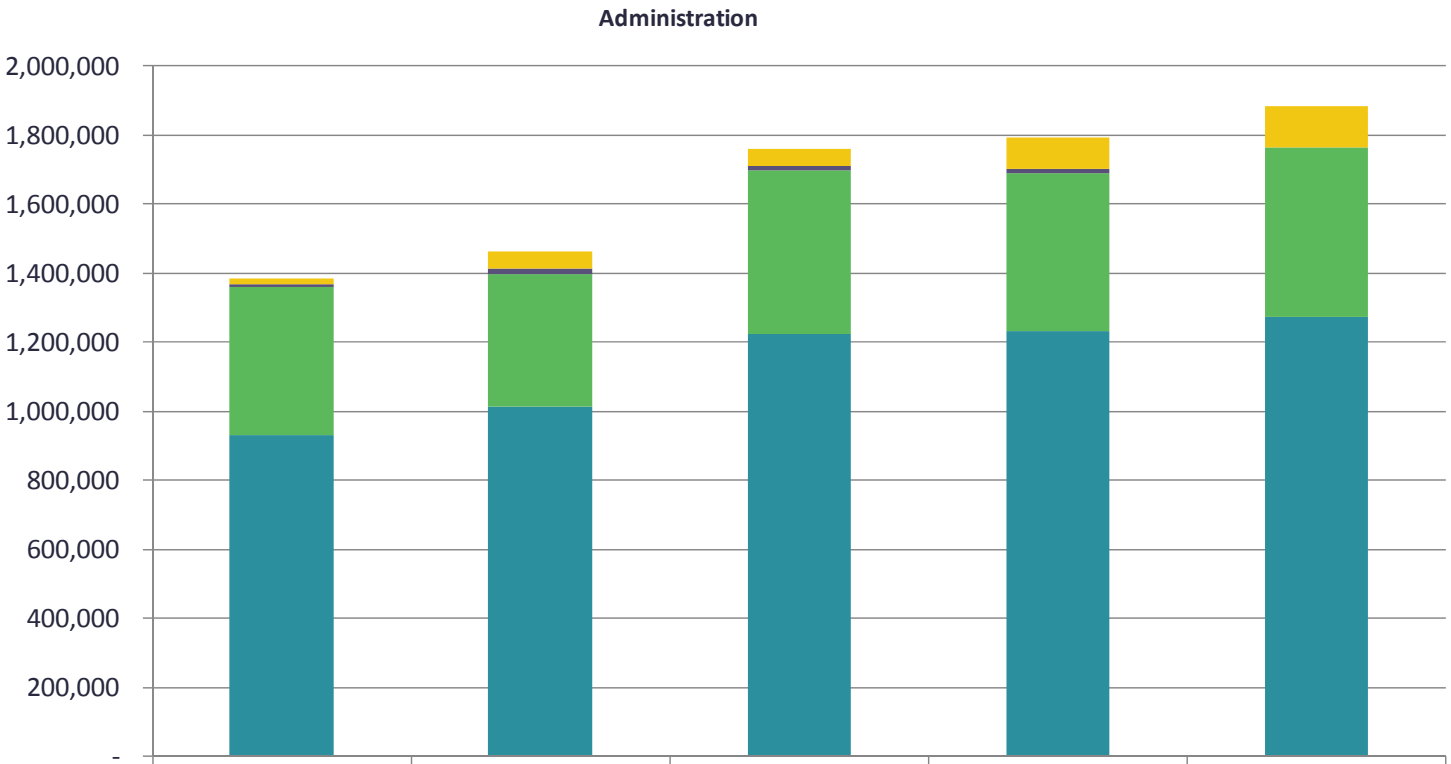
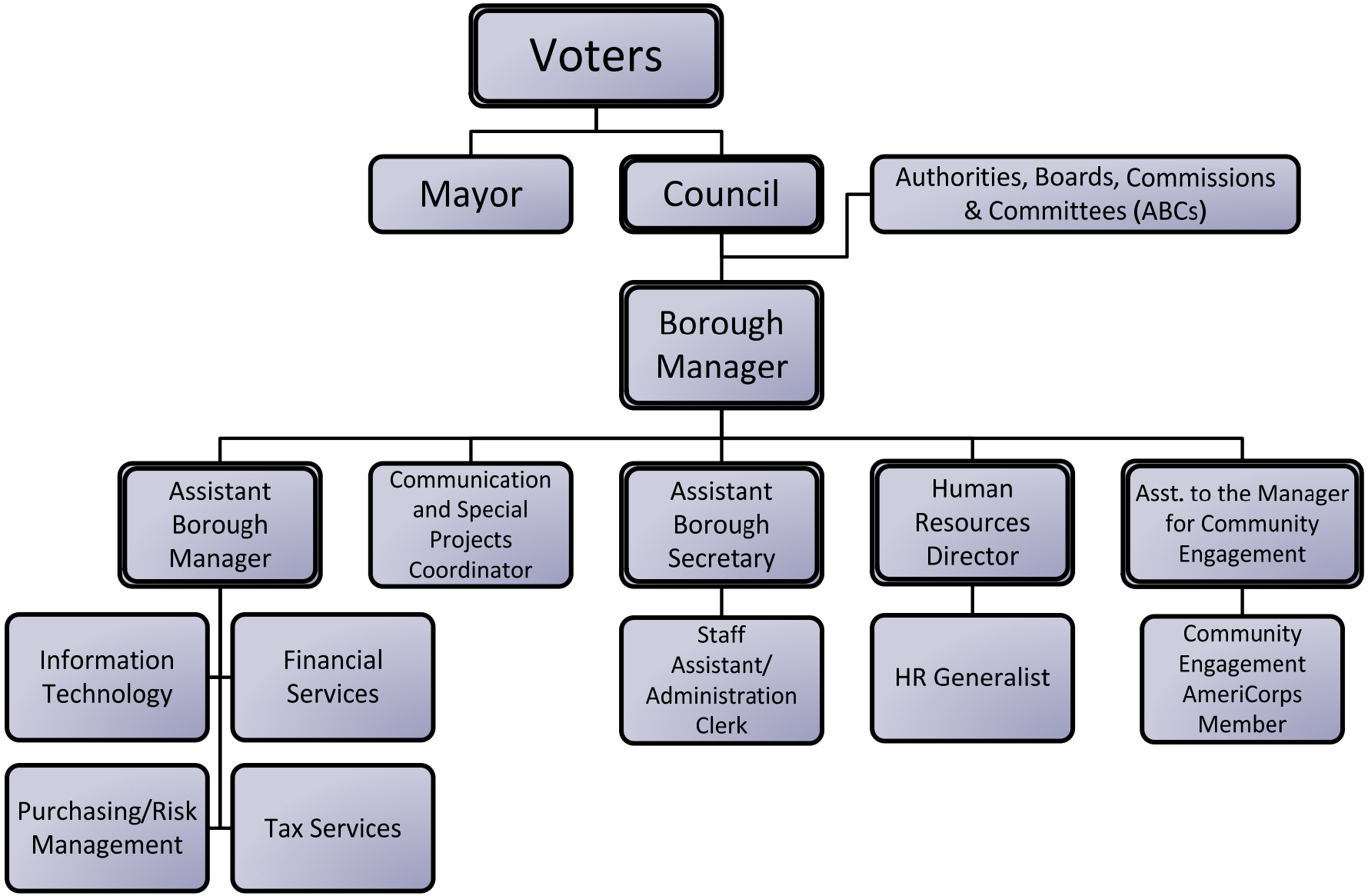
Administration Department

General Administration



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	14,750	50,000	50,000	89,582	121,541
CAPITAL	8,834	15,866	12,452	13,202	-
OPERATING	429,209	385,412	473,971	457,080	490,447
PERSONNEL	931,089	1,013,685	1,225,015	1,232,130	1,274,224
TOTAL	1,383,881	1,464,963	1,761,438	1,791,994	1,886,212

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 fifth 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 five 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 and Risk Management Specialist, Assistant to the Manager for Community Engagement, Communication & Special Projects Coordinator, Staff Assistant, and Administration Clerk.

Employees in the Department of Administration provide operational management for all Borough departments and services, and 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. Work on the succession planning project began in 2011 as a means to coordinate Management Team successions and ensure minimal disruption of the management of the Borough.

Initiate Review of the Borough Strategic Plan

Work with Borough Departments and outside partners to address long-term strategic goals. Initiate a review of the Borough Strategic Plan in 2015 with the majority of work scheduled for 2016.

Community Engagement

The Borough and Penn State University have partnered to jointly fund the Community Engagement Office to continue and expand on the many 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 Community Engagement Office inspires residents to appreciate, provide, and promote meaningful contributions that improve the quality of life for neighborhood residents, enhance the off-campus student-resident experience, and facilitates community introductions and new partnerships for collaborative, healthy, and sustainable practices lead by students, neighborhood association members, community leaders, and staff.

Goals

- Coordinate Neighborhood Services Team to increase communication, coordination, and collaboration within and among Borough departments as a means to assist with our goal of improving the quality of life within neighborhoods
- Leverage community resources and assets to address quality of life issues for residents and to enhance the off-campus student-resident experience through programming
- Encourage resident involvement in community governance
- Cultivate town-gown relations through new introductions and partnerships
- Support town-gown events lead by and 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

Internship Programs

Partner with 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.

Improve Town & Gown Communication

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 Neighborhood Leadership Meeting
- Host and organize the Community Conversations series of events
- Develop and launch the Alternative Justice Program, formerly known as Good Neighbor Program
- Assist the Penn State Center for Character, Conscience, and Public Purpose with the design, development, and launch of a new response team
- Design and implement an Off-Campus Welcome Week event

Human Resources

The Human Resources staff includes the Director and one 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 Officers' and Public Works employees' 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 Police Union contract will expire at the end of 2015. Therefore, staff expects to spend time conducting negotiations with union representatives on a new contract starting as early as June 2015.

Salary and Wage Study

A proposal will be made to update the Borough's current salaries to insure that we continue to meet industry standards. The best-case scenario is that the study will show that we are paying employees at or above what others are paying for same or similar job duties. However, changes may need to be made to reflect marketable skills in order to be successful in recruitment efforts.

HR Policy Manual Update

Early in 2015, a major objective will be to review, update, and provide staff with a personnel policy document. Many policies were updated as part of the Administrative Code amendment approval in 2014. Staff will continue to update the policies so that a clean, easy-to-read document can be provided to employees.

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, maintaining vendor contacts to enhance procurement of all municipal services and supplies, and reviewing contracts.

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

Purchasing Manual Distribution

During 2014, the Borough's Purchasing Manual was updated to incorporate recent Purchasing Ordinance amendments, policy additions, and revised procedures and practices. Division staff will meet with each department in early 2015 to distribute the revised Purchasing Manual and highlight the pertinent practices and procedures governing the Borough's purchasing process.

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 develop a formal Risk Management Plan/ Continuity of Operations Plan for the Borough, encompassing all facets of the Borough's operations. Work on these plans began in 2014 and will continue in 2015.

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, while addressing the risks and hazards faced by employees in the specific departments.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
30 ADMINISTRATION						
REVENUE:						
INTEREST AND RENTS	14,037	2	-	-	-	0.0%
SHARE/ENTITL/IN LIEU	24,168	855	-	25,786	-	0.0%
CONTRACTED SERVICES	891	1,083	75,000	75,685	90,400	20.5%
MISC/CONTRIBUTIONS	243,726	-	30,000	309	225,000	650.0%
TOTAL REVENUE	$282,822	$1,940	$105,000	$101,780	$315,400	200.4%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	614,807	695,731	795,111	812,277	828,179	4.2%
EMPLOYEE BENEFITS	249,743	262,178	329,404	325,128	343,495	4.3%
EMPLOYEE SUPPLY/EXPN	66,539	55,776	100,500	94,725	102,550	2.0%
PERSONNEL TOTAL	$931,089	$1,013,685	$1,225,015	$1,232,130	$1,274,224	4.0%
OPERATING						
OFFICE SUPPLIES	13,794	13,169	18,000	13,850	18,500	2.8%
PROGRAM EXPENSES	50,055	21,443	69,000	70,285	72,000	4.3%
PROFESSIONAL SERVICE	183,580	196,115	206,196	207,946	229,435	11.3%
HARDWARE/SOFTWARE	889	499	14,200	14,200	1,850	-87.0%
SMALL TOOLS/EQUIP	-	-	-	100	-	0.0%
COMMUNICATIONS	104,611	89,797	97,600	92,750	98,080	0.5%
INSURANCE/RISK MGMT	73,281	61,389	65,975	54,799	67,582	2.4%
CONTRIBUTIONS/GRANTS	3,000	3,000	3,000	3,150	3,000	0.0%
OPERATING TOTAL	$429,209	$385,412	$473,971	$457,080	$490,447	3.5%
CAPITAL						
CAPITAL CONSTRUCTION	2,406	6,204	3,000	3,750	-	-100.0%
DEPRECIATION	6,428	9,662	9,452	9,452	-	-100.0%
CAPITAL TOTAL	$8,834	$15,866	$12,452	$13,202	-	-100.0%
OTHER EXPENSE						

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
OTHER EXPENDITURES	14,750	50,000	50,000	89,582	121,541	143.1%
OTHER EXPENSE TOTAL	$14,750	$50,000	$50,000	$89,582	$121,541	143.1%
TOTAL EXPENDITURES	$1,383,881	$1,464,963	$1,761,438	$1,791,994	$1,886,212	7.1%
ADMINISTRATION TOTAL:	($1,101,059)	($1,463,023)	($1,656,438)	($1,690,214)	($1,570,812)	-5.2%

Account #	Account Description
B101 SCB GENERAL FUND	
30 ADMINISTRATION	
REVENUE:	
INTEREST AND RENTS	
43100	INTEREST EARNINGS
SHARE/ENTITL/IN LIEU	
45600	LOCAL SHARED REVENUE
45601	LOCAL SHARED-UC CONTRIBUTIONS
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
	This line represents the Penn State University Matching Funds Grant for Neighborhood Services Programming and the Centre Region COG Pension and Risk Management shared services contract.
46210	SALE OF MATERIALS/CONCESSIONS
MISC/CONTRIBUTIONS	
49160	INTERFUND OPERATING TRANSFERS
	A one-time transfer of $225,000 from the Insurance Reserve Fund to offset the 2015 budget deficit. The projected amount represents funds in excess of the recommended minimum reserve of $1,550,000 in the Insurance Reserve Fund.
49180	REFUND PRIOR YEAR EXPENSES
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60115	SALARY & WAGES - PART TIME
60180	OVERTIME PAY
60185	OTHER COMPENSATION
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61195	UNEMPLOYMENT BENEFITS
61196	HEALTH INSURANCE

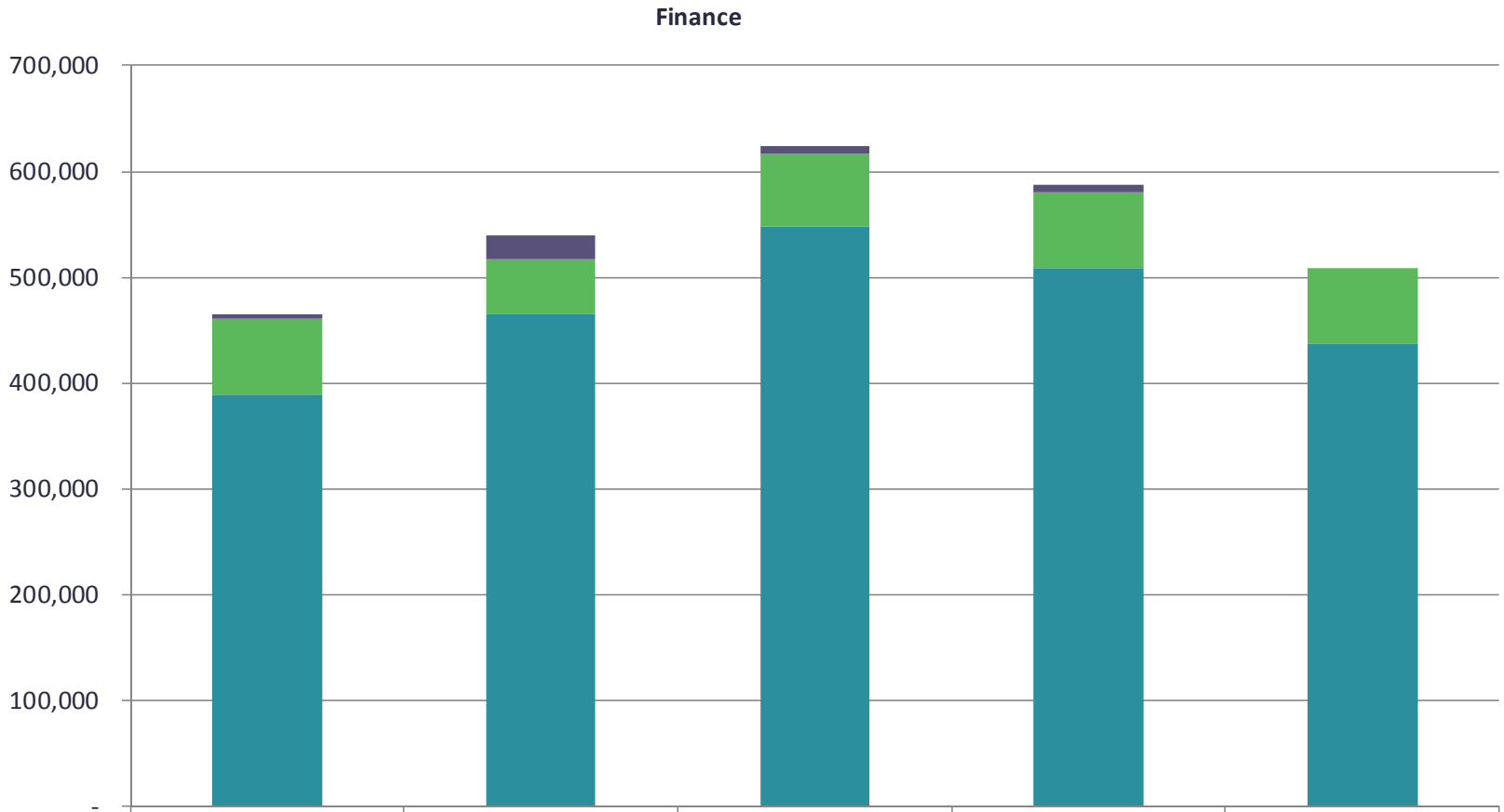
Account #	Account Description
61197	RETIREE HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62120	TRAVEL/MILEAGE EXPENSE
	This line item provides appropriations for travel by the Mayor and Council members to various conferences and meetings.
62121	PROFESSIONAL DEVELOPMENT
	Funding for staff professional development expenses including attendance at conferences, webinars, and trade shows is included in this line item.
62125	AUTOMOBILE ALLOWANCE
	This line item appropriation includes the car allowance for the Mayor and Borough Manager.
62130	CONTINUING EDUCATION/TUITION
	This line item provides appropriations for employee higher education and professional certification and licensure.
62140	RECRUITMENT/RELOCATION
	This line item appropriation provides funding for relocation expenses associated with new hires in upper management positions.
62150	EMPLOYEE/VOLUNTEER RECOGNITION
	Appropriations in this line item are 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.
62155	EMPLOYEE WELLNESS
	This line item appropriation was moved to the Insurance Reserve Fund and includes funding for the Employee Assistance Program, no lost time incentives, flu shots, and activities associated with the Borough's Safety and Wellness Committees.
OPERATING	
OFFICE SUPPLIES	

Account #	Account Description
65210	SUPPLIES
65212	FORMS
	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. In 2015, funds from this line item will also be used to print a newsletter for distribution to Borough residents and businesses.
65213	COMPUTER/COPIER SUPPLIES
65215	POSTAGE
	In addition to the costs for routine mailings, this line item includes an appropriation proposed for 2015 to cover the mailing costs of various notifications from the Communications Office within this Department.
PROGRAM EXPENSES	
66227	MEALS & MEETINGS
	Allotted in this line item are the costs for meals and meeting expenses for Borough Council and Department staff.
66235	SPECIAL PROJECTS/GRANTS
	This line item appropriation covers operating expenses for the Office of Community Engagement. 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 a Community Engagement AmeriCorps member.
66238	PROGRAM SUPPLIES/ACTIVITIES
69320	NEW COMPUTER EQUIPMENT
	This line item appropriation is for computer equipment with a value of less than $5,000. This includes tablet PCs, desktop, and laptop PCs.
71250	OFFICE FURNITIRE/FURNISHINGS
	This line item appropriation is for office furniture and furnishings with a value of less than $5,000.
PROFESSIONAL SERVICE	
67310	PROFESSIONAL SERVICES
	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 pay plan, preparation of actuarial studies, and reviews of assessment appeals.
67314	LEGAL SERVICES
	This line item appropriation covers the retainer fee of the Borough's Solicitor.

Account #	Account Description
67315	SPECIAL LEGAL SERVICES
	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
	Costs for membership dues covering Council member participation in state and national organizations are charged to this line item.
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS
	This line item appropriation covers dues and memberships for Administration staff in state and national organizations, as well as subscriptions and publications required by the Department. New for 2015 is funding for a notification system for e-mail messages for the Office of Community Engagement.
67325	CONTRACTED PUBLIC SERVICES
	Municipal Shares contribution to Centre Region COG for Administration and COG Building Capital are charged to this account.
HARDWARE/SOFTWARE	
69300	COMPUTER REPAIR/REPLACEMENT
	This line item appropriation covers repairs to computers and printers, as well as the annual maintenance costs of the software used by the Assistant Borough Secretary for indexing the Borough's permanent records.
69310	COMPUTER MAINTENANCE/SUPPORT
	The cost for Adobe Creative Cloud software used by the Office of Community Engagement for editing photos and designing images for the Borough's website is included in this line item.
SMALL TOOLS/EQUIP	
71260	SMALL TOOLS & MINOR EQUIPMENT
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
72330	ADVERTISING
	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.

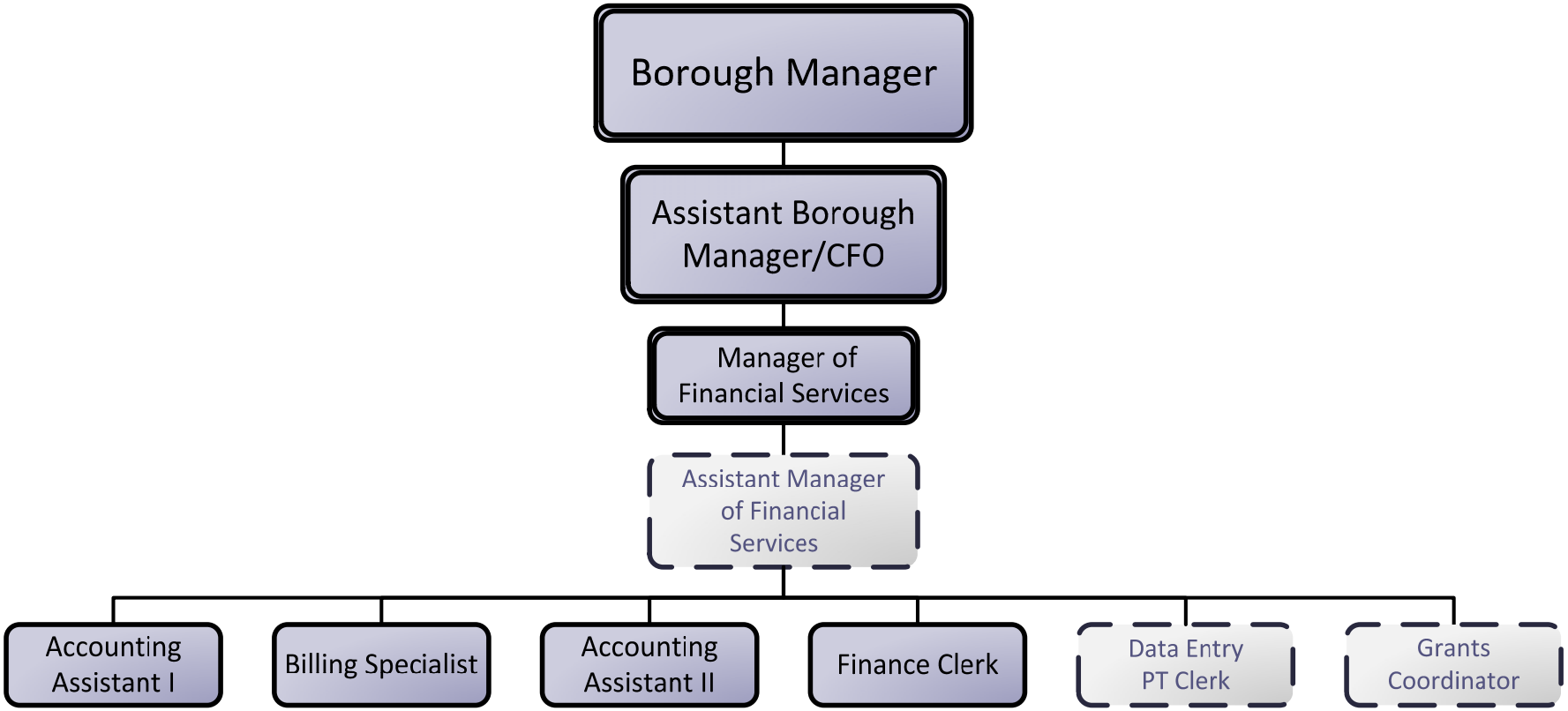
Account #	Account Description
72331	PUBLIC INFORMATION/EDUCATION
	Operating expenses for the Borough's share of C-NET, the local government access channel, is included in this appropriation.
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
	This line item appropriation covers the Department's portion of property, general liability, public officials' liability, and fidelity insurance.
CONTRIBUTIONS/GRANTS	
81510	COMMUNITY GRANTS/GIFTS
	This line item appropriation covers the annual community programming grant that is provided to C-NET.
81590	MISCELLANEOUS
CAPITAL	
CAPITAL CONSTRUCTION	
93760	CAP PURCH - FURNITR/APPLIANCES
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIPMNT
94850	DEPRECIATION-VEHICLES
	The Department does not own a vehicle, and therefore, no funds are budgeted in this vehicle depreciation line item.
OTHER EXPENSE	
OTHER EXPENDITURES	
96492	INTERFUND TRANSFERS

Financial Services



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	4,283	22,137	7,428	7,428	-
OPERATING	72,306	53,096	68,670	72,070	72,055
PERSONNEL	389,002	464,709	547,921	508,628	436,492
TOTAL	465,591	539,941	624,019	588,126	508,547

Organizational Chart



Position not funded in 2015 Budget

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 Division is to provide timely and accurate financial information that enables Borough leaders to make the best decisions for 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

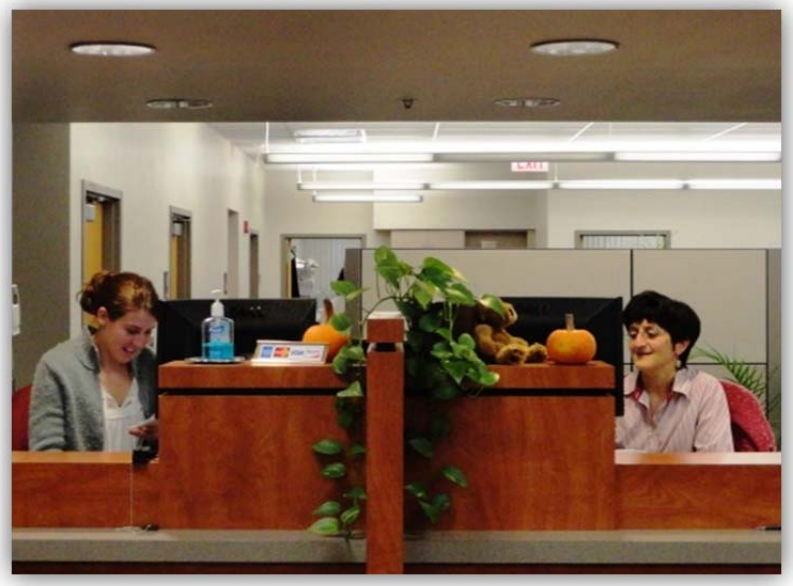
Strategic Objectives

MUNIS System

Identify, develop, and implement best business practices that thoroughly embrace the capabilities and functionality of the MUNIS system's software to both efficiently and economically meet the needs of the Borough and the customers we serve. In 2015, staff will assist in the implementation of the Project Ledger module to improve tracking and reporting related to projects.

Electronic Payments

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



Banking

Complete an RFP process and develop relationships with banking institutions, which will allow the Borough to fully utilize all available electronic interfaces to create efficiencies for receiving payments and paying vendors.

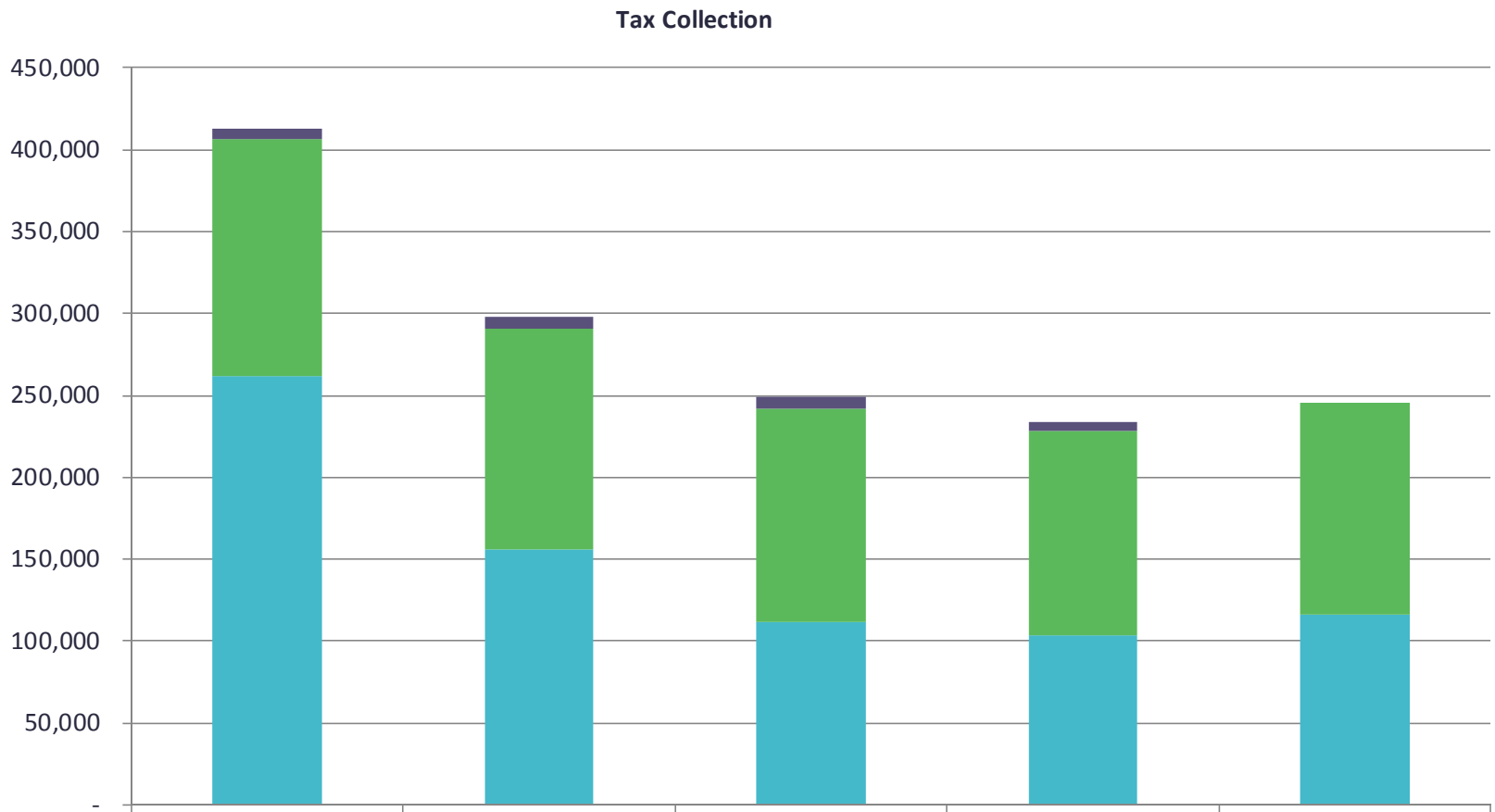
Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
32 FINANCE						
REVENUE:						
LICENSES AND PERMITS	1,759	-	1,500	-	-	-100.0%
CONTRACTED SERVICES	121,800	123,800	129,300	129,300	3,500	-97.3%
TOTAL REVENUE	$123,559	$123,800	$130,800	$129,300	$3,500	-97.3%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	277,168	319,605	372,758	355,516	278,117	-25.4%
EMPLOYEE BENEFITS	110,311	133,798	163,163	145,862	146,375	-10.3%
EMPLOYEE SUPPLY/EXPN	1,523	11,306	12,000	7,250	12,000	0.0%
PERSONNEL TOTAL	$389,002	$464,709	$547,921	$508,628	$436,492	-20.3%
OPERATING						
OFFICE SUPPLIES	14,537	12,242	13,500	11,500	13,500	0.0%
PROGRAM EXPENSES	104	63	150	150	150	0.0%
PROFESSIONAL SERVICE	43,479	26,806	43,300	46,300	43,300	0.0%
HARDWARE/SOFTWARE	7,303	5,763	2,000	4,300	2,000	0.0%
COMMUNICATIONS	1,169	1,439	1,400	1,500	1,600	14.3%
INSURANCE/RISK MGMT	5,715	6,782	8,320	8,320	11,505	38.3%
OPERATING TOTAL	$72,306	$53,096	$68,670	$72,070	$72,055	4.9%
CAPITAL						
CAPITAL CONSTRUCTION	2,120	18,250	3,428	3,428	-	-100.0%
DEPRECIATION	2,163	3,887	4,000	4,000	-	-100.0%
CAPITAL TOTAL	$4,283	$22,137	$7,428	$7,428	-	-100.0%
TOTAL EXPENDITURES	$465,591	$539,941	$624,019	$588,126	$508,547	-18.5%
FINANCE TOTAL:	($342,031)	($416,141)	($493,219)	($458,826)	($505,047)	2.4%

Account #	Account Description
B101 SCB GENERAL FUND	
32 FINANCE	
REVENUE:	
LICENSES AND PERMITS	
41425	LOADING ZONE PERMITS
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
	COG is developing their own Finance Department and will no longer use the Borough's services. The remaining amount in this line item represents the fee paid by C-NET for financial services performed by the Borough staff.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60115	SALARY & WAGES - PART TIME
60180	OVERTIME PAY
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT
	This covers conferences and seminars, including attendance at the MUNIS user group meetings, as appropriate.

Account #	Account Description
62130	CONTINUING EDUCATION/TUITION
	This line item provides appropriations for employee higher education and professional certification and licensure.
OPERATING	
OFFICE SUPPLIES	
65210	SUPPLIES
65212	FORMS
65213	COMPUTER/COPIER SUPPLIES
65215	POSTAGE
PROGRAM EXPENSES	
66227	MEALS & MEETINGS
PROFESSIONAL SERVICE	
67310	PROFESSIONAL SERVICES
	This line item covers fees for the annual update of the Borough's Central Services Cost Allocation Plan.
67311	ACCOUNTING & AUDITING
	This line item covers the annual fees for independent auditing services that are not charged to other funds.
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS
	The annual dues for GFOA and CCH are included in this account. These memberships include regular newsletters covering Governmental Financial Reporting issues and an annual update to the GAAP guide.
67328	BANKING FEES
HARDWARE/SOFTWARE	
69300	COMPUTER REPAIR/REPLACEMENT
69310	COMPUTER MAINTENANCE/SUPPORT
	This appropriation covers the annual maintenance fees for HRS Pro, the software used to prepare and report unclaimed property to the Commonwealth of Pennsylvania.
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE

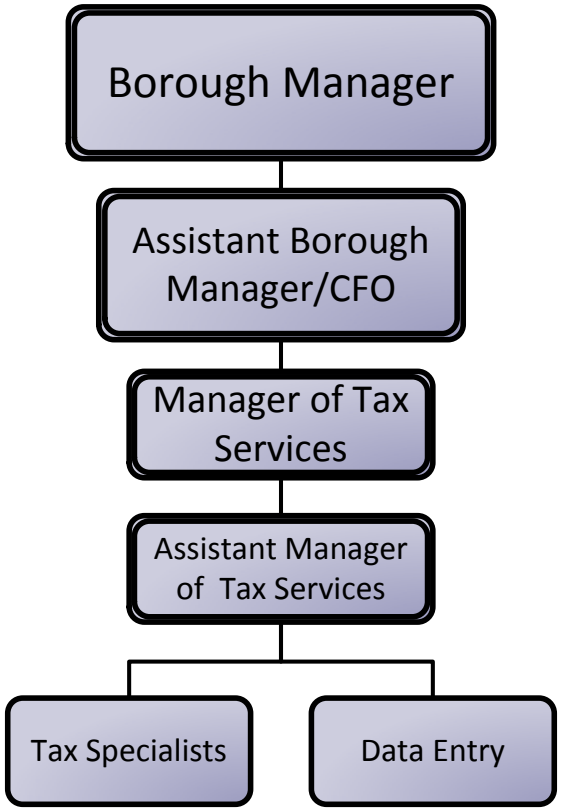
Account #	Account Description
80353	BOND / SURETY & FIDELITY
CAPITAL	
CAPITAL CONSTRUCTION	
93740	CAP PURCHASE-COMP/PRDCTN EQUIP
93760	CAP PURCH - FURNITR/APPLIANCES
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIPMNT
94850	DEPRECIATION-VEHICLES

Tax Services



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	5,914	6,911	7,593	6,093	-
OPERATING	145,005	134,450	129,736	124,706	128,772
PERSONNEL	261,501	156,283	111,786	103,187	116,434
TOTAL	412,420	297,644	249,115	233,986	245,206

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 2015.

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 service to the taxpayers of the Borough in an efficient and cost-effective manner.

Goals

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

Strategic Objectives

County-wide Tax Collection

The Division of Tax Services continues to experience a declining level of work associated with the Earned Income and Net Profits Tax, specifically pre-Act 32 activities. Staff labor has been reassigned to the Centre Tax Agency with the growing work responsibilities for the countywide agency. The Local Services Tax and Real Estate Tax will remain charges of the Division of Tax Services since those taxes were not included in the scope of Act 32 of 2008.

Local Services Tax

As of today's date, the Division serves as the single collector for Local Services Tax for work sites located within the Centre County Tax Collection District. It should be noted that the member municipalities and school district situated in the Penns Valley School District do not levy the Local Services Tax. The table provided details regarding the taxes that will be collected for the Borough and other municipalities by the Division in 2015.

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 Local Services Tax 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 Local Services Tax 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 both employers and the municipalities and school districts levying the tax.

Tax Software Updates

During the summer of 2014, 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 2014 level and has agreed to develop the changes requested, as part of on-going maintenance, with no additional cost to the Division.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
33 TAX						
REVENUE:						
CONTRACTED SERVICES	292,895	153,443	256,900	132,000	106,000	-58.7%
TOTAL REVENUE	$292,895	$153,443	$256,900	$132,000	$106,000	-58.7%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	198,926	117,096	86,767	79,187	85,270	-1.7%
EMPLOYEE BENEFITS	62,442	39,188	24,019	24,000	30,664	27.7%
EMPLOYEE SUPPLY/EXPN	133	-	1,000	-	500	-50.0%
PERSONNEL TOTAL	$261,501	$156,283	$111,786	$103,187	$116,434	4.2%
OPERATING						
OFFICE SUPPLIES	34,706	10,214	17,800	16,265	18,050	1.4%
PROGRAM EXPENSES	-	-	250	200	1,100	340.0%
PROFESSIONAL SERVICE	85,163	110,693	95,775	95,686	95,900	0.1%
HARDWARE/SOFTWARE	19,120	7,923	9,000	6,900	7,500	-16.7%
COMMUNICATIONS	592	195	500	230	250	-50.0%
INSURANCE/RISK MGMT	5,425	5,425	6,411	5,425	5,972	-6.8%
OPERATING TOTAL	$145,005	$134,450	$129,736	$124,706	$128,772	-0.7%
CAPITAL						
CAPITAL CONSTRUCTION	-	818	1,500	-	-	-100.0%
DEPRECIATION	5,914	6,093	6,093	6,093	-	-100.0%
CAPITAL TOTAL	$5,914	$6,911	$7,593	$6,093	-	-100.0%
TOTAL EXPENDITURES	$412,420	$297,644	$249,115	$233,986	$245,206	-1.6%
TAX TOTAL:	($119,525)	($144,201)	$7,785	($101,986)	($139,206)	-1888.1%

Account #	Account Description
B101 SCB GENERAL FUND	
33 TAX	
REVENUE:	
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
	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.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60115	SALARY & WAGES - PART TIME
60180	OVERTIME PAY
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62130	CONTINUING EDUCATION/TUITION
	This line item provides appropriations for employees to enroll in a certification program for real estate tax collectors. Upon completion of this training, the Borough of State College will be recognized as a certified tax collector for real estate tax purposes. This certification will require staff members to complete continuing education credits to retain this certification.
OPERATING	

Account #	Account Description
OFFICE SUPPLIES	
65210	SUPPLIES
65212	FORMS
	Expenditures charged to this line item include check stock and self-sealing paper in legal and regular sizes. The self-sealing paper stock is used for printing tax returns, as well as correspondence.
65213	COMPUTER/COPIER SUPPLIES
	The Division of Tax Services has been able to decrease the amount of expenditures associated with computer and copier supplies due to increased use of electronic imaging to retain tax collection records.
65213-RE BO	PRINTING / COPIER SUPPLIES
65213-RE SC	PRINTING / COPIER SUPPLIES
65215	POSTAGE
65215-RE BO	POSTAGE
65215-RE SC	POSTAGE
PROGRAM EXPENSES	
66227	MEALS & MEETINGS
69320	NEW COMPUTER EQUIPMENT
71250	OFFICE FURNITIRE/FURNISHINGS
PROFESSIONAL SERVICE	
67311	ACCOUNTING & AUDITING
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS
	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
67326	OTHER CONTRACTED SERVICES
HARDWARE/SOFTWARE	
69300	COMPUTER REPAIR/REPLACEMENT

Account #	Account Description
69310	COMPUTER MAINTENANCE/SUPPORT
	This line item has been budgeted to cover the cost of the Tax Division 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 Tax Division office will retain the existing license used for our current Office release of software.
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
INSURANCE/RISK MGMT	
80353	SURETY & FIDELITY
CAPITAL	
CAPITAL CONSTRUCTION	
93740	CAP PURCHASES - COMPUTER EQUIP
93760	CAP PURCH - FURNITR/APPLIANCES
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIP
94850	DEPRECIATION-VEHICLES

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
- Expand 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

Act 32 of 2008 is now officially implemented across the Commonwealth of Pennsylvania. Employers and individuals continue to face the challenges of learning how to meet their filing obligations in new and different ways. The goal of the Division of Tax Services is to ease this process by providing the training and resources to make the transition a smooth one. The Division continues to offer open houses in an effort to strengthen communications between taxpayers, employers and the levying bodies within the Centre County Tax Collection District. Fall open houses have yielded approximately 500 new businesses migrating from various filing methods to eReporting, the online filing module for employers.

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. To enhance the number of individuals using eFiling for individual tax returns, the Division worked with the software developer to roll out an enhancement that provides users an option to create a permanent account that is accessed by a self-assigned user name and password. The capability to sign into a permanent account allows end users to prepare their returns in multiple sessions, as well as to easily access the submitted document to reprint or to save the finalized return into an image PDF file. 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.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B102 SCB CENTRE TAX AGENCY						
33 TAX						
REVENUE:						
CONTRACTED SERVICES	832,369	909,907	1,108,000	1,001,043	1,082,642	-2.3%
TOTAL REVENUE	$832,369	$909,907	$1,108,000	$1,001,043	$1,082,642	-2.3%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	180,568	318,214	381,384	386,824	386,719	1.4%
EMPLOYEE BENEFITS	58,851	107,289	131,376	129,556	174,230	32.6%
EMPLOYEE SUPPLY/EXPN	227	749	26,000	6,000	20,400	-21.5%
PERSONNEL TOTAL	$239,646	$426,252	$538,760	$522,380	$581,349	7.9%
OPERATING						
OFFICE SUPPLIES	60,902	32,152	149,000	142,500	147,500	-1.0%
PROGRAM EXPENSES	275	153	2,500	600	9,000	260.0%
PROFESSIONAL SERVICE	-	15,200	25,900	23,500	26,500	2.3%
VEHICLE REPAIR/MAIN	-	-	5,000	-	5,000	0.0%
HARDWARE/SOFTWARE	23,076	24,146	30,500	27,200	32,500	6.6%
COMMUNICATIONS	363	2,103	7,500	5,760	6,000	-20.0%
INSURANCE/RISK MGMT	12,239	42,122	11,000	11,900	13,090	19.0%
OPERATING TOTAL	$96,855	$115,875	$231,400	$211,460	$239,590	3.5%
CAPITAL						
CAPITAL CONSTRUCTION	31,054	6,551	8,000	5,500	-	-100.0%
DEPRECIATION	52,304	52,304	52,304	52,304	52,304	0.0%
CAPITAL TOTAL	$83,358	$58,855	$60,304	$57,804	$52,304	-13.3%
OTHER EXPENSE						
OTHER EXPENDITURES	155,256	261,706	209,399	209,399	209,399	0.0%
OTHER EXPENSE TOTAL	$155,256	$261,706	$209,399	$209,399	$209,399	0.0%
TOTAL EXPENDITURES	$575,115	$862,688	$1,039,863	$1,001,043	$1,082,642	4.1%

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
TAX TOTAL:	$257,254	$47,219	$68,137	-	-	-100.0%
SCB CENTRE TAX AGENCY TOTAL	**$257,254**	**$47,219**	**$68,137**	**-**	**-**	**-100.0%**

Account #	Account Description
B102 SCB CENTRE TAX AGENCY	
33 TAX	
REVENUE:	
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
	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 2014, 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.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60115	SALARY & WAGES - PART TIME
60180	OVERTIME PAY
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT
	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' Local Government Seminar.

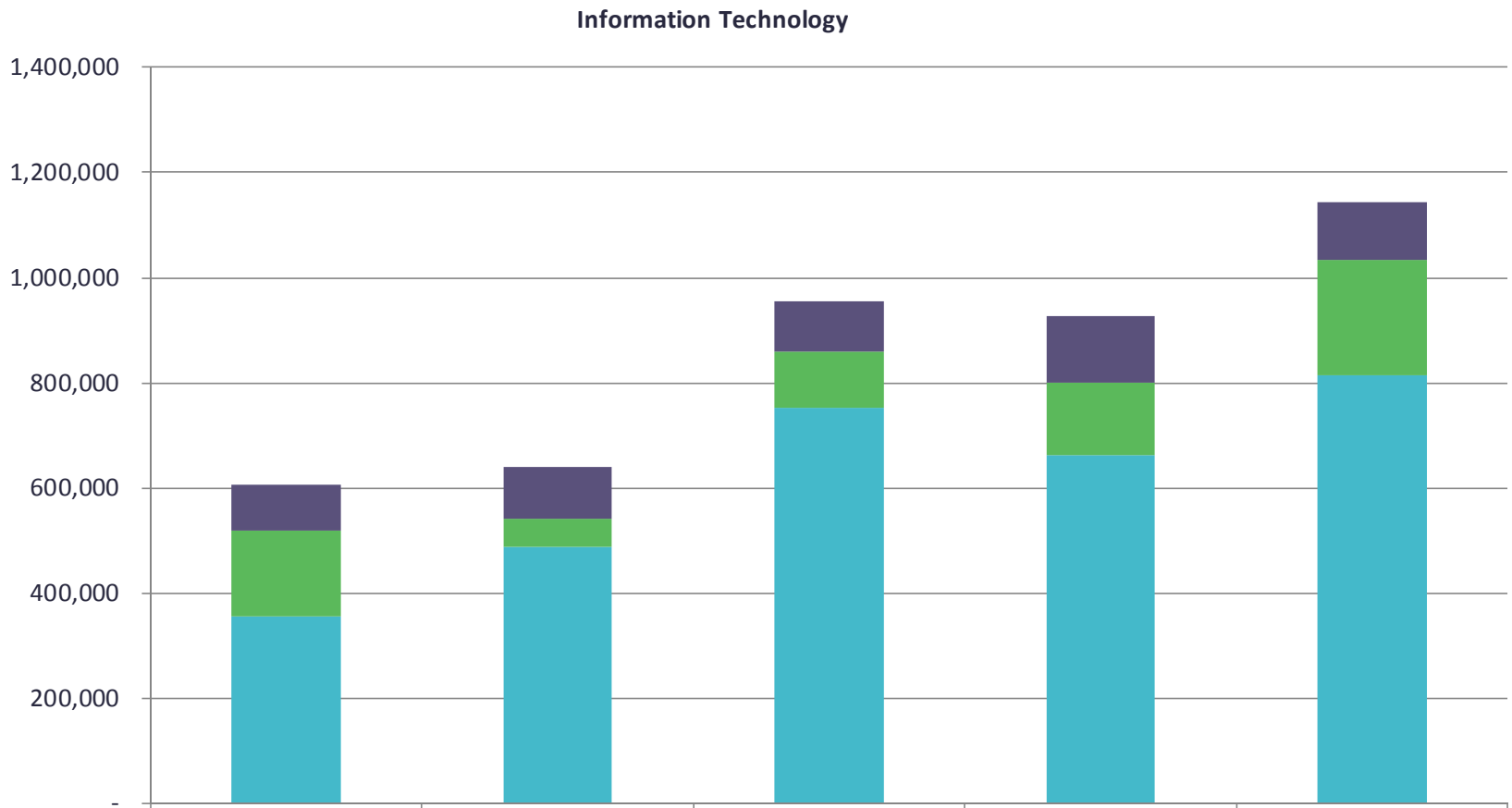
Account #	Account Description
62130	CONTINUING EDUCATION/TUITION
	This line item provides appropriations for employee higher education and professional certification and licensure. Anticipated 2015 activities include Act 32 Recertification for the Manager and Assistant Manager of Tax Services, tuition costs for staff members to continue their accounting studies, and attendance at the Public Employer Labor Relations Advisory Services annual training conference.
OPERATING	
OFFICE SUPPLIES	
65210	SUPPLIES
65212	FORMS
	The Division of Tax Services has been successful in their joint venture with the State College Area School District 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
	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
	The Division of Tax Services has been conservative in preparing this budget request anticipating that a number of key mailings being generated in 2015 are new mailings with an unknown number of recipients. An example of an additional mailing includes a state mandated audit of local tax returns against state reported wages. Since this audit was not performed in the past, there is no historic trend or costs to use as a basis for our current projection. This estimate has been prepared to position the Division of Tax Services to have sufficient funding to cover projected costs. In addition, due to the short-term notification of postal rate increases, an amount has also been factored in to cover potential increases.
PROGRAM EXPENSES	
66227	MEALS & MEETINGS
	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 for Centre County Tax Collection District.
69320	NEW COMPUTER EQUIPMENT

Account #	Account Description
71250	OFFICE FURNITIRE/FURNISHINGS
PROFESSIONAL SERVICE	
67310	PROFESSIONAL SERVICES
	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
67314	LEGAL SERVICES
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS
VEHICLE REPAIR/MAIN	
68257	RENT OF EQUIPMENT/MACHINERY
HARDWARE/SOFTWARE	
69300	COMPUTER REPAIR/REPLACEMENT
69310	COMPUTER MAINTENANCE/SUPPORT
	The budget appropriations in this line item cover the three software updates that will be needed in 2015. The first update relates to a software interface between the online filing modules and the Borough's credit card processing vendor. The next update is needed to rewrite workflow automation macros that are used by staff for data extracts from the server into the Microsoft Office Suite. This update is needed due to the proposed migration of the Borough's Microsoft Office Software to Office365. The final update needed relates to a File Transfer Protocol software packet that would automate the transfer of confidential tax detail to other tax collection offices and member municipalities. RBA Professional Data Systems is the developer of the Division of Tax Service's back office (accounting software) and the eFiling and eReporting online filing modules. This line item also covers the annual maintenance fees for these three modules.
69330	SPECIALIZED/OFFICE EQUIP MAINT
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
72330	ADVERTISING
	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 with this line item.
INSURANCE/RISK MGMT	

Account #	Account Description
80353	BOND / SURETY & FIDELITY
CAPITAL	
CAPITAL CONSTRUCTION	
93740	CAP PURCHASES - COMPUTER EQUIP
93760	CAP PURCH - FURNITR/APPLIANCES
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIP
94850	DEPRECIATION-VEHICLES
OTHER EXPENSE	
OTHER EXPENDITURES	
96500	INDIRECT COSTS

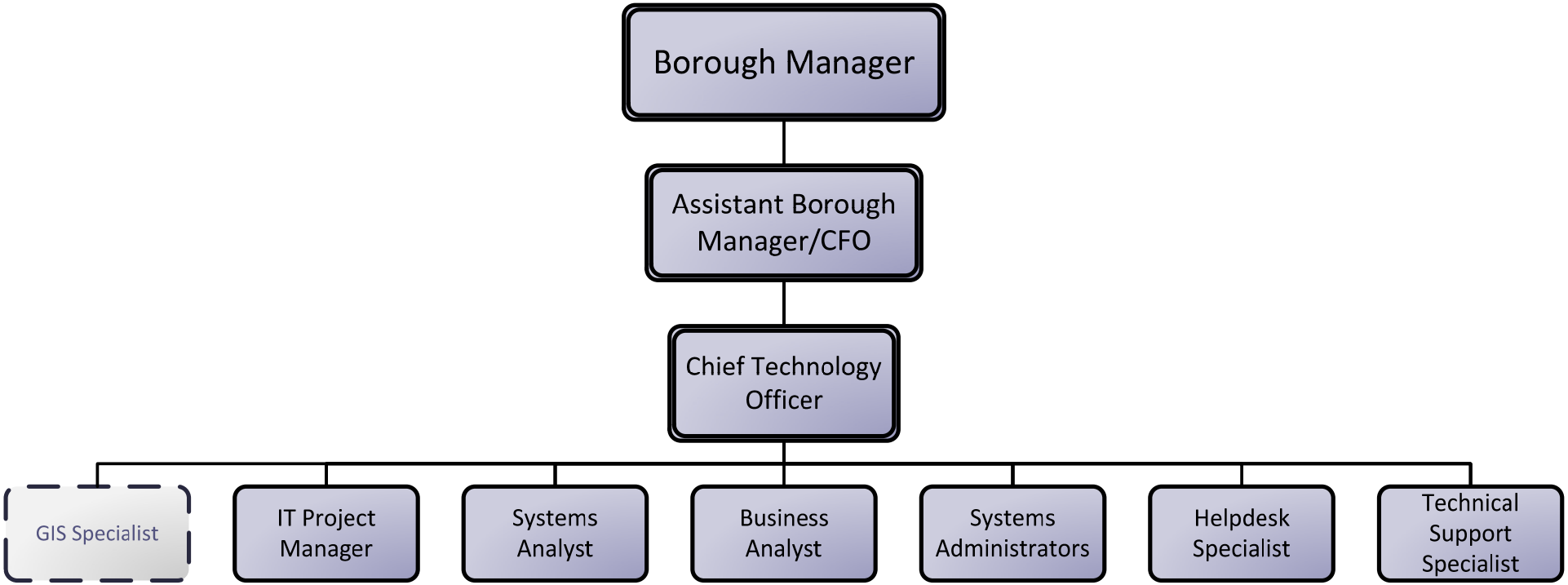
This line item appropriation reimburses the General Fund for central services provided including administration, human resources, financial services, information technology and facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan that is developed by Maximus, a professional services firm that specializes in cost allocation. Current amounts are based upon actual costs from the 2013 Cost Allocation Plan.

Information Technology



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	86,675	98,313	95,300	125,625	110,707
OPERATING	162,922	54,566	108,750	138,300	217,836
PERSONNEL	356,487	487,280	751,822	662,322	815,793
TOTAL	606,084	640,159	955,872	926,247	1,144,336

Organizational Chart



Position not funded in 2015 Budget

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. By managing a private cloud, the Division services 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

- Define and support the growing role mobile devices
- Develop enterprise-wide roadmap for Geospatial Information Systems (GIS) and services
- Replace obsolete document management system(s) and time clock
- Expand high-speed network and Internet infrastructure

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 communicate their 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

Continue business analysis efforts and requirements gathering in order to provide improved application support, data administration, and targeted reporting across the enterprise. Build upon the use of project management to review and prioritize projects based on recommendation, schedules, and available resources. Implement automated and self-service tools to reduce wait times for routine requests. Maintain, and where feasible, exceed best practices that support Borough and Regional objectives.

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.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
37 INFORMATION TECHNOLOGY						
REVENUE:						
CONTRACTED SERVICES	197,820	243,761	220,000	220,000	220,000	0.0%
MISC/CONTRIBUTIONS	-	-	-	-	42,200	0.0%
TOTAL REVENUE	$197,820	$243,761	$220,000	$220,000	$262,200	19.2%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	258,403	314,870	499,100	446,612	529,850	6.2%
EMPLOYEE BENEFITS	93,833	159,905	230,222	194,210	263,443	14.4%
EMPLOYEE SUPPLY/EXPN	4,251	12,505	22,500	21,500	22,500	0.0%
PERSONNEL TOTAL	$356,487	$487,280	$751,822	$662,322	$815,793	8.5%
OPERATING						
FUEL & LUBRICANTS	106	345	2,000	2,000	2,500	25.0%
OFFICE SUPPLIES	873	2,129	1,800	1,800	1,000	-44.4%
PROGRAM EXPENSES	1,573	1,102	5,750	2,500	4,950	-13.9%
PROFESSIONAL SERVICE	14,973	2,867	9,700	5,000	6,700	-30.9%
VEHICLE REPAIR/MAIN	236	204	600	600	1,500	150.0%
HARDWARE/SOFTWARE	114,034	16,077	53,800	85,000	157,750	193.2%
SMALL TOOLS/EQUIP	-	-	-	-	1,500	0.0%
COMMUNICATIONS	29,586	30,300	33,200	39,500	39,500	19.0%
INSURANCE/RISK MGMT	1,542	1,542	1,900	1,900	2,436	28.2%
OPERATING TOTAL	$162,922	$54,566	$108,750	$138,300	$217,836	100.3%
CAPITAL						
CAPITAL CONSTRUCTION	-	5,729	2,800	33,125	24,500	775.0%
DEPRECIATION	86,675	92,584	92,500	92,500	86,207	-6.8%
CAPITAL TOTAL	$86,675	$98,313	$95,300	$125,625	$110,707	16.2%
TOTAL EXPENDITURES	$606,084	$640,159	$955,872	$926,247	$1,144,336	19.7%

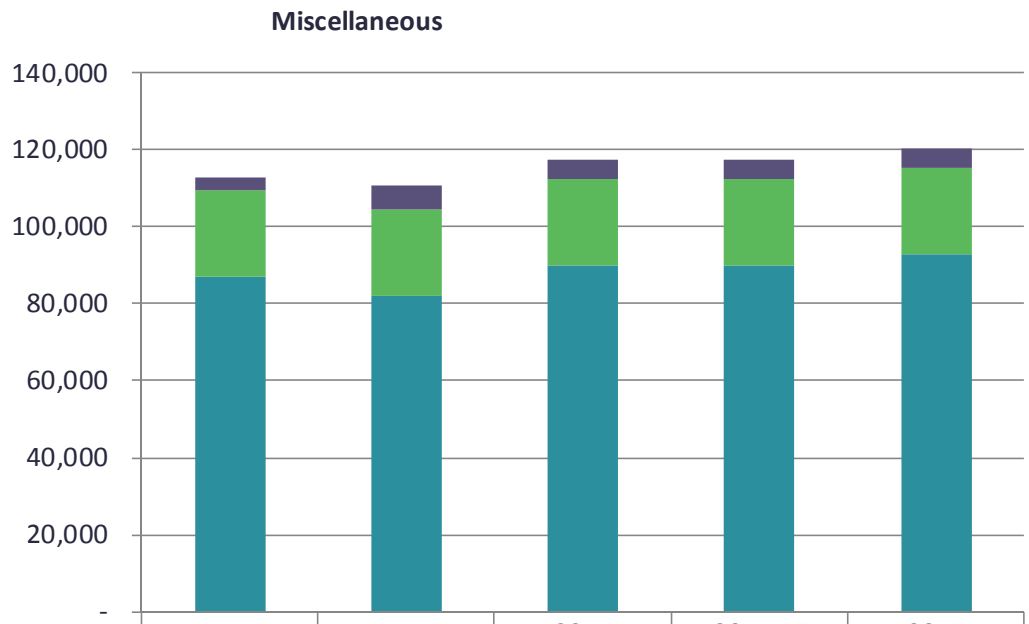
Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
INFORMATION TECHNOLOGY TOTAL:	($408,264)	($396,398)	($735,872)	($706,247)	($882,136)	19.9%

Account #	Account Description
B101 SCB GENERAL FUND	
37 INFORMATION TECHNOLOGY	
REVENUE:	
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
MISC/CONTRIBUTIONS	
49160	INTERFUND OPERATING TRANSFERS
	Transfer from Asset Replacement (B133) to fund Computer Replacements in 2015.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60115	SALARY & WAGES - PART TIME
60180	OVERTIME PAY
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT
	The IT Division has ownership of a variety of systems and processes. Much of the Borough's supporting technology is moving to new platforms or updating software requiring additional training. It is also important for staff to participate in user group events for security, criminal justice, MUNIS, and other major Borough systems.

Account #	Account Description
62130	CONTINUING EDUCATION/TUITION
	This line item provides appropriations for employee higher education and professional certification and licensure. Anticipated activities in 2015 include Cisco and Microsoft certifications for System Administrators and Project Management certification for the IT Project Manager.
OPERATING	
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
OFFICE SUPPLIES	
65210	SUPPLIES
PROGRAM EXPENSES	
66238	GROUP ACTIVITIES/PROGRAM SUPP
69320	NEW COMPUTER EQUIPMENT
	New computer equipment for P/T IT Intern
71250	OFFICE FURNITIRE/FURNISHINGS
PROFESSIONAL SERVICE	
67310	PROFESSIONAL SERVICES
	This allocation will provide monies to hire contractors to assist with implementation of special projects, such as custom programming for the phone system to configuring network equipment.
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS
	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 NASCIO, the Public Technology Institute (PTI), and the Microsoft Project User Group (MPUG).
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
HARDWARE/SOFTWARE	
69300	COMPUTER REPAIR/REPLACEMENT
	This line item includes the replacement of the plotter/printer/scanner in Public Works.
69310	COMPUTER MAINTENANCE/SUPPORT
	Expenditures in this account cover support costs associated with MUNIS, Core Switch SmartNet, StarWind, SAN P6000 Support renewal, and other software and support items.
SMALL TOOLS/EQUIP	

Account #	Account Description
71260	SMALL TOOLS & MINOR EQUIPMENT
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
72325	INTERNET FEES/WEBPAGE
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
CAPITAL	
CAPITAL CONSTRUCTION	
93650	MINOR CAPITAL PROJECTS
93740	CAP PURCHASE-COMP/PRDCTN EQUIP
	The Borough has several old, unsupported systems and software products covered by this line item. Some of these are no longer supported by their producers or at risk of failing due to their age and lack of replacement parts. In addition to replacement, the Borough has several business processes, most notably in Finance and Police, that need to be supported by new software and hardware. These include wireless equipment, GIS integration software, and mobile device protection and management.
93760	CAP PURCH - FURNITR/APPLIANCES
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIPMNT
	Depreciation for enterprise equipment is charged to this line item.
94850	DEPRECIATION-VEHICLES

Miscellaneous



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 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	93,000
TOTAL	113,060	110,931	117,500	117,500	120,500

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.

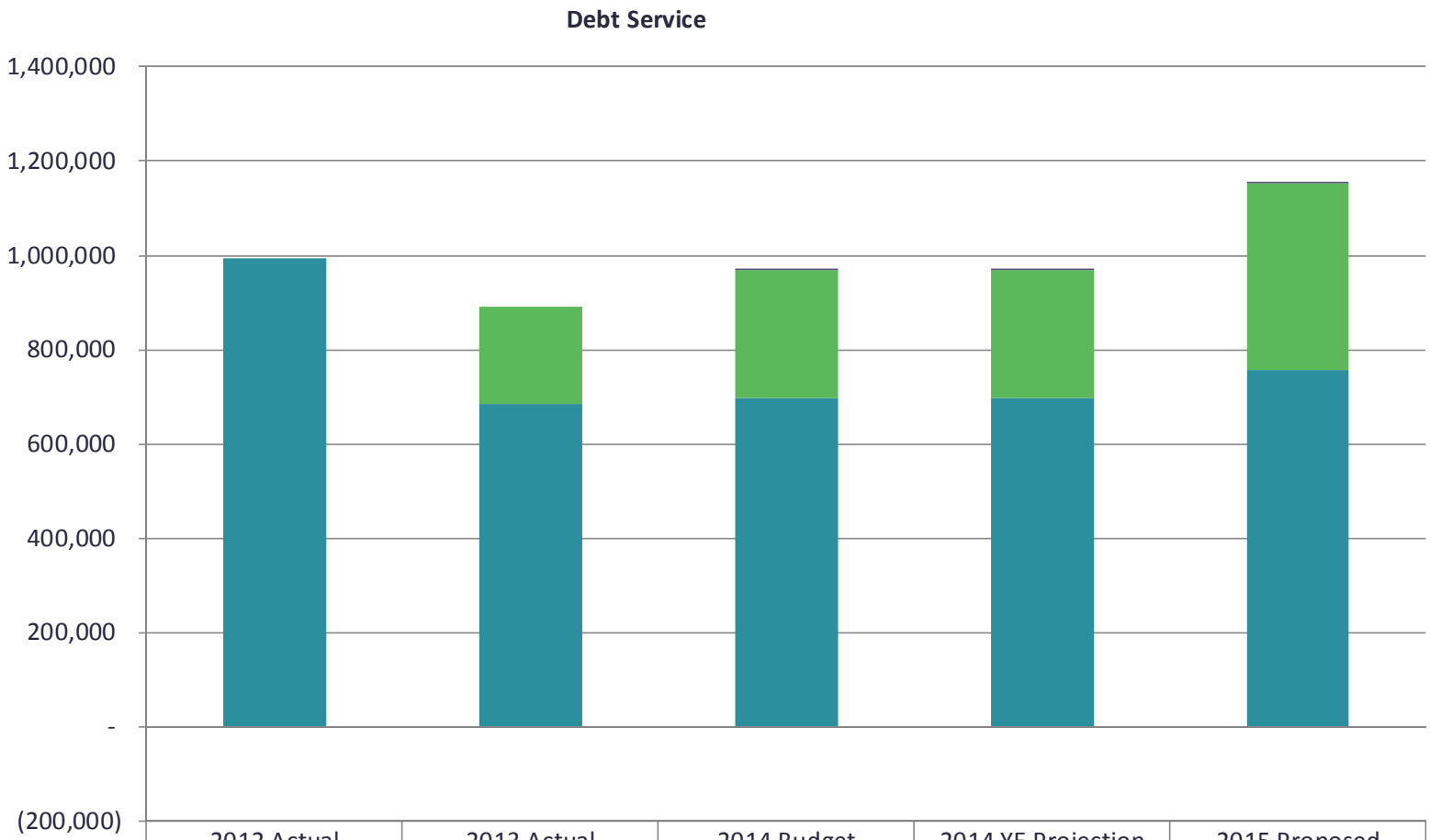
Goals

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

Account #	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
99 UNDEFINED						
EXPENDITURES:						
OPERATING						
CONTRIBUTIONS/GRANTS	$113,060	$110,931	$117,500	$117,500	$120,500	2.6%
OPERATING TOTAL	$113,060	$110,931	$117,500	$117,500	$120,500	2.6%
OTHER EXPENSE						
OTHER EXPENDITURES	$1,712,330	-	-	-		0.0%
OTHER EXPENSE TOTAL	$1,712,330	-	-	-		0.0%
TOTAL EXPENDITURES	$1,825,390	$110,931	$117,500	$117,500	$120,500	2.6%
UNDEFINED TOTAL:	($1,825,390)	($110,931)	($117,500)	($117,500)	($120,500)	2.6%

Account #	Account Description
B101 SCB GENERAL FUND	
99 UNDEFINED	
EXPENDITURES:	
OPERATING	
CONTRIBUTIONS/GRANTS	
81510	COMMUNITY GRANTS/GIFTS
	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. Other programs supported include the State Theatre.
81540	CIVIC CELEBRATIONS
	An annual contribution is provided for 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
OTHER EXPENSE	
OTHER EXPENDITURES	
96940	FOREIGN FIRE INSURANCE TAX

Debt Service

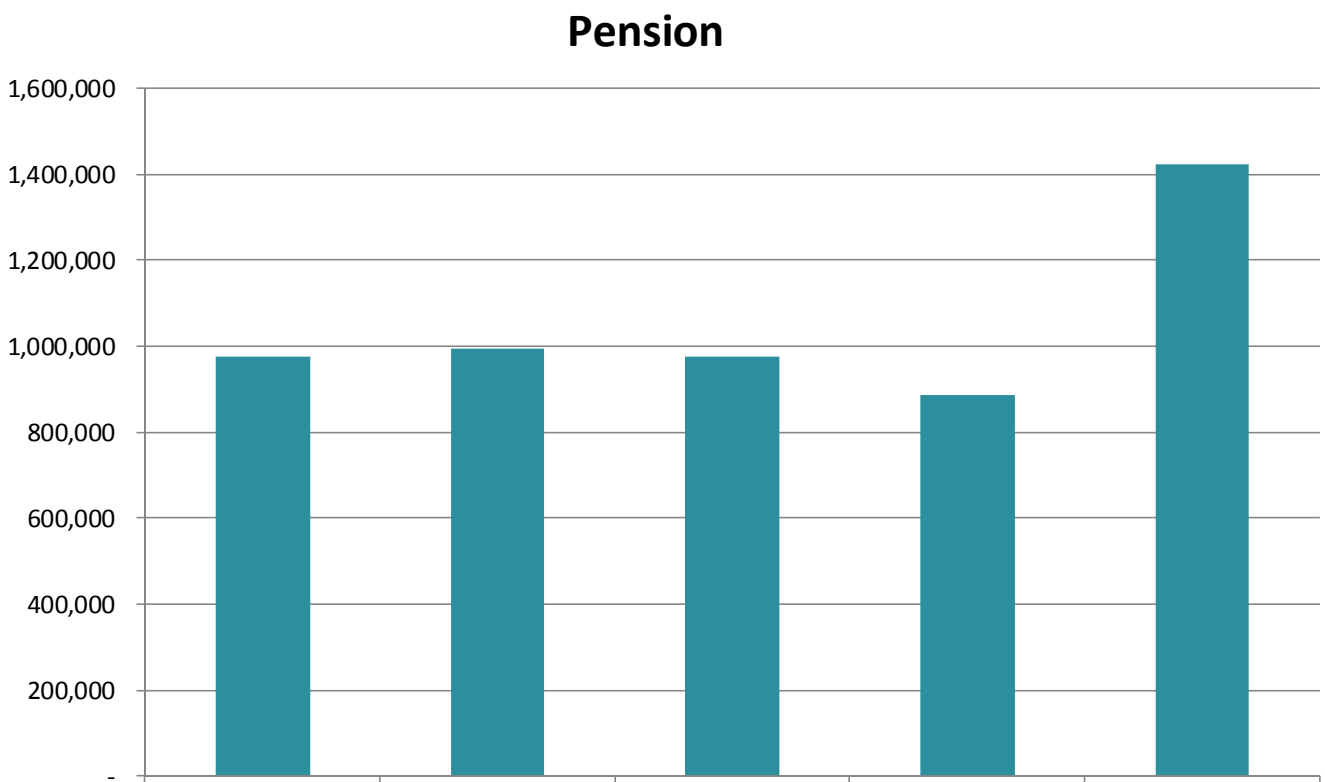


	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
ADMINISTRATIVE FEES	-	(1,097)	500	500	500
INTEREST	-	206,703	270,841	270,841	394,317
PRINCIPAL	992,664	683,551	697,446	697,446	757,727
TOTAL	992,664	889,156	968,787	968,787	1,152,544

Account #	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
99 UNDEFINED						
EXPENDITURES:						
DEBT						
DEBT	$992,664	$889,156	$968,787	$968,787	$1,152,544	19.0%
DEBT TOTAL	$992,664	$889,156	$968,787	$968,787	$1,152,544	19.0%
TOTAL EXPENDITURES	$992,664	$889,156	$968,787	$968,787	$1,152,544	19.0%
UNDEFINED TOTAL:	($992,664)	($889,156)	($968,787)	($968,787)	($1,152,544)	19.0%

Account #	Account Description
B101 SCB GENERAL FUND	
99 UNDEFINED	
EXPENDITURES:	
DEBT	
DEBT	
95900	DEBT SERVICE - PRINCIPAL
95901	DEBT SERVICE - INTEREST
95902	DEBT SERVICE-ADMIN FEES

Pension



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
PENSION	976,278	994,396	976,278	887,451	1,423,693

Overview

The Borough maintains two pension plans that are 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 had 58 active members, four members in the DROP, and 40 retired members with a market value of $29,583,712 as of June 30, 2014. The General Government Employees Pension Plan had 132 active members and 74 retired members with a market value of $26,097,715 as of June 30, 2014.

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 2015 budgeted pension cost includes $67, 875 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.

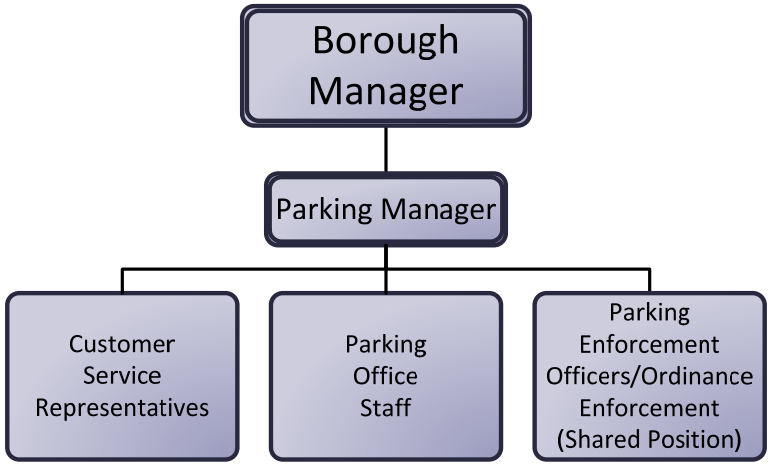
Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B103 INSURANCE RESERVE						
30 ADMINISTRATION						
REVENUE:						
INTEREST AND RENTS	-	-	-	10,000	10,000	0.0%
MISC/CONTRIBUTIONS	-	-	-	196,299	30,000	0.0%
TOTAL REVENUE	-	-	-	$206,299	$40,000	0.0%
EXPENDITURES:						
PERSONNEL						
EMPLOYEE BENEFITS	-	-	-	29,400	79,400	0.0%
EMPLOYEE SUPPLY/EXPN	-	-	-	-	17,500	0.0%
PERSONNEL TOTAL	-	-	-	$29,400	$96,900	0.0%
OPERATING						
INSURANCE/RISK MGMT	-	-	-	35,287	38,000	0.0%
OPERATING TOTAL	-	-	-	$35,287	$38,000	0.0%
OTHER EXPENSE						
OTHER EXPENDITURES	-	-	-	-	225,000	0.0%
OTHER EXPENSE TOTAL	-	-	-	-	$225,000	0.0%
TOTAL EXPENDITURES	-	-	-	$64,687	$359,900	0.0%
ADMINISTRATION TOTAL:	-	-	-	$141,612	($319,900)	0.0%
INSURANCE RESERVE TOTAL	**-**	**-**	**-**	**$141,612**	**($319,900)**	**0.0%**

Account #	Account Description
B103 INSURANCE RESERVE	
30 ADMINISTRATION	
REVENUE:	
INTEREST AND RENTS	
43100	INTEREST EARNINGS
MISC/CONTRIBUTIONS	
49180	REFUND PRIOR YEAR EXPENSES
EXPENDITURES:	
PERSONNEL	
EMPLOYEE BENEFITS	
61195	UNEMPLOYMENT BENEFITS
61197	RETIREE HEALTH INSURANCE
EMPLOYEE SUPPLY/EXPN	
62155	EMPLOYEE WELLNESS
OPERATING	
INSURANCE/RISK MGMT	
80355	INSURANCE CLAIMS/DEDUCTIBLE
OTHER EXPENSE	
OTHER EXPENDITURES	
96492	INTERFUND TRANSFERS

Parking Enforcement

	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	10,064	11,645	13,495	13,495	6,940
OPERATING	52,092	46,759	54,196	55,296	58,099
PERSONNEL	343,469	333,822	335,674	333,938	347,223
TOTAL	405,625	392,226	403,365	402,729	412,262

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

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 and use data to target enforcement for maximum effectiveness. Use data to research ways to enhance the customer experience.

Maintain Safe and Inviting Parking Facilities

Maintain safe and inviting parking facilities for the general public.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
56 PARKING ENFORCEMENT						
REVENUE:						
LICENSES AND PERMITS	49,414	50,139	52,000	57,100	57,000	9.6%
FINES AND COSTS	624,240	498,814	600,000	532,000	625,000	4.2%
TOTAL REVENUE	$673,653	$548,953	$652,000	$589,100	$682,000	4.6%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	231,322	210,887	212,476	229,951	217,322	2.3%
EMPLOYEE BENEFITS	109,877	120,614	118,698	99,237	122,901	3.5%
EMPLOYEE SUPPLY/EXPN	2,270	2,320	4,500	4,750	7,000	55.6%
PERSONNEL TOTAL	$343,469	$333,822	$335,674	$333,938	$347,223	3.4%
OPERATING						
FUEL & LUBRICANTS	6,472	5,380	7,000	7,000	7,000	0.0%
OFFICE SUPPLIES	9,980	12,953	14,900	10,900	13,900	-6.7%
PROGRAM EXPENSES	623	2,764	1,500	2,500	2,500	66.7%
PROFESSIONAL SERVICE	17,762	5,496	8,400	10,000	8,400	0.0%
VEHICLE REPAIR/MAIN	6,022	8,270	5,000	5,000	5,000	0.0%
HARDWARE/SOFTWARE	3,111	3,163	4,000	6,500	7,650	91.3%
SMALL TOOLS/EQUIP	5,432	3,157	6,600	6,600	6,600	0.0%
COMMUNICATIONS	1,105	3,986	5,000	5,000	5,000	0.0%
INSURANCE/RISK MGMT	1,586	1,591	1,796	1,796	2,049	14.1%
OPERATING TOTAL	$52,092	$46,759	$54,196	$55,296	$58,099	7.2%
CAPITAL						
DEPRECIATION	10,064	11,645	13,495	13,495	6,940	-48.6%
CAPITAL TOTAL	$10,064	$11,645	$13,495	$13,495	$6,940	-48.6%
TOTAL EXPENDITURES	$405,625	$392,226	$403,365	$402,729	$412,262	2.2%
PARKING ENFORCEMENT TOTAL:	$268,028	$156,727	$248,635	$186,371	$269,738	8.5%

Account #	Account Description
B101 SCB GENERAL FUND	
56 PARKING ENFORCEMENT	
REVENUE:	
LICENSES AND PERMITS	
41200	COMMUTER PARKING PERMIT
41200	COMMUTER PARKING PERMIT
41425	LOADING ZONE PERMITS
41500	RESIDENTIAL PARKING PERMIT
FINES AND COSTS	
42120	ORDINANCE VIOLATIONS
42140	PARKING METER VIOLATION FINES
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60115	SALARY & WAGES - PART TIME
60180	OVERTIME PAY
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT

Account #	Account Description
62130	CONTINUING EDUCATION/TUITION
	This line item provides appropriations for employee higher education and professional certification and licensure.
62160	CLOTHING/UNIFORMS & MAINTENNCE
OPERATING	
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
OFFICE SUPPLIES	
65210	SUPPLIES
65212	FORMS
65213	COMPUTER/COPIER SUPPLIES
65215	POSTAGE
PROGRAM EXPENSES	
66238	GROUP ACTIVITIES/PROGRAM SUPP
PROFESSIONAL SERVICE	
67329	PUBLIC WORKS SERVICES
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
HARDWARE/SOFTWARE	
69300	COMPUTER REPAIR/REPLACEMENT
69310	COMPUTER MAINTENANCE/SUPPORT
	This line item appropriation funds 32.5% of the 3-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).
SMALL TOOLS/EQUIP	
71260	SMALL TOOLS & MINOR EQUIPMENT
71300	REPAIRS & MAINT - EQUIPMENT
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
72327	RADIO EQUIPMENT MAINTENANCE
INSURANCE/RISK MGMT	

Account #	Account Description
80351	PROPERTY INSURANCE
CAPITAL	
CAPITAL CONSTRUCTION	
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIPMNT
94850	DEPRECIATION-VEHICLES
94860	DEPRECIATION-MACH/EQUIPMENT

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, a metered parking deck, two metered surface parking lots, and a rental surface lot.

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

Strategic Objectives

Implementation of the PARCS Replacement

Staff will work with the Parking Access and Revenue Control Systems (PARCS) vendor, negotiate contracts, identify maintenance contacts, and oversee 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.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B106 SCB PARKING						
55 PARKING						
REVENUE:						
INTEREST AND RENTS	214,037	207,323	212,152	212,152	212,152	0.0%
CONTRACTED SERVICES	497	405	1,500	1,820	1,500	0.0%
USER/USAGE CHARGES	2,516,764	2,557,107	2,518,000	2,520,250	2,735,850	8.7%
SPECIAL ASSESSMENTS	5,100	-	-	-	-	0.0%
TOTAL REVENUE	$2,736,399	$2,764,836	$2,731,652	$2,734,222	$2,949,502	8.0%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	284,252	314,314	355,136	335,169	371,863	4.7%
EMPLOYEE BENEFITS	83,794	110,519	131,872	117,092	174,127	32.0%
EMPLOYEE SUPPLY/EXPN	1,588	5,403	10,000	7,500	10,000	0.0%
PERSONNEL TOTAL	$369,633	$430,235	$497,008	$459,761	$555,990	11.9%
OPERATING						
INSTITUTIONAL SUPPLY	37,020	61,190	45,000	45,000	45,000	0.0%
FUEL & LUBRICANTS	705	988	500	1,250	1,100	120.0%
OFFICE SUPPLIES	214	376	1,150	1,150	1,250	8.7%
PROGRAM EXPENSES	-	-	-	13	-	0.0%
PROFESSIONAL SERVICE	217,460	274,965	485,613	373,213	342,987	-29.4%
VEHICLE REPAIR/MAIN	5,676	2,471	3,000	4,000	3,000	0.0%
HARDWARE/SOFTWARE	3,529	4,654	22,400	26,450	28,250	26.1%
LAND/BLDG/FACILITIES	114,202	117,668	117,280	173,280	117,280	0.0%
SMALL TOOLS/EQUIP	1,032	1,124	1,000	1,000	1,000	0.0%
COMMUNICATIONS	13,746	13,368	16,000	14,000	16,000	0.0%
UTILITIES	108,470	116,062	117,900	117,900	117,900	0.0%
INSURANCE/RISK MGMT	21,205	21,696	25,786	25,786	25,786	0.0%
OPERATING TOTAL	$523,259	$614,561	$835,629	$783,042	$699,553	-16.3%
CAPITAL						

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
CAPITAL CONSTRUCTION	145,618	187,257	1,288,297	569,141	1,435,000	11.4%
DEPRECIATION	768,615	794,212	-	-	17,542	0.0%
CAPITAL TOTAL	$914,233	$981,469	$1,288,297	$569,141	$1,452,542	12.7%
DEBT						
DEBT	529,077	577,701	1,467,483	1,467,483	1,251,129	-14.7%
DEBT TOTAL	$529,077	$577,701	$1,467,483	$1,467,483	$1,251,129	-14.7%
OTHER EXPENSE						
OTHER EXPENDITURES	179,656	239,214	253,567	347,815	347,815	37.2%
OTHER EXPENSE TOTAL	$179,656	$239,214	$253,567	$347,815	$347,815	37.2%
TOTAL EXPENDITURES	$2,515,858	$2,843,180	$4,341,984	$3,627,242	$4,307,029	-0.8%
PARKING TOTAL:	$220,540	($78,344)	($1,610,332)	($893,020)	($1,357,527)	-15.7%
SCB PARKING TOTAL	**$220,540**	**($78,344)**	**($1,610,332)**	**($893,020)**	**($1,357,527)**	**-15.7%**

Account #	Account Description
B106 SCB PARKING	
55 PARKING	
REVENUE:	
INTEREST AND RENTS	
43100	INTEREST EARNINGS
43150	RENT
	Revenue from commercial spaces in the Borough's parking garages are posted to this account.
CONTRACTED SERVICES	
46210	SALE OF MATERIALS/CONCESSIONS
USER/USAGE CHARGES	
47100-FRS L	METER COLLECTIONS
47100-MCALL	METER COLLECTIONS
	This account represents transient parking collections from the McAllister Street parking deck.
47100	METER COLLECTIONS
47100-ALLEN	METER COLLECTIONS
	This account represents transient parking collections from the Allen Street parking lot.
47100-BVR L	METER COLLECTIONS
	This account represents transient parking collections from the Beaver Avenue parking lot.
47400-BRNRD	PERMITS/PASSES
47400-PUG G	PERMITS/PASSES
	Fees collected for monthly parking permits for Pugh Street parking garage are represented in this account.
47400-SPARK	PERMITS/PASSES
	Fees collected for monthly parking permits for Sparks Street parking lot are represented in this account.
47400	PERMITS/PASSES
47400-BVR G	PERMITS/PASSES
	Fees collected for monthly parking permits for the Beaver Avenue parking garage are represented in this account.

Account #	Account Description
47400-FRS G	PERMITS/PASSES
	Fees collected for monthly parking permits for Fraser Street parking garage are represented in this account.
47400-MCALL	PERMITS/PASSES
	Fees collected for monthly parking permits for McAllister Street parking deck are represented in this account.
47410	DAILY FEES
47410-BVR G	DAILY FEES
	Transient parking revenue from Beaver Avenue parking garage are posting to this account.
47410-FRS G	DAILY FEES
	Transient parking revenue from Fraser Street parking garage are posted to this account.
47410-PUG G	DAILY FEES
	Transient parking revenue from Pugh Street parking garage are posted to this account.
47500	SPECIAL ASSESSMENTS
SPECIAL ASSESSMENTS	
48140	SALE OF GENERAL FIXED ASSETS
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60115	SALARY & WAGES - PART TIME
60180	OVERTIME PAY
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION

Account #	Account Description
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT
62130	CONTINUING EDUCATION/TUITION
62160	CLOTHING/UNIFORMS & MAINTENNCE
	The cost for the parking garage Customer Service Representatives' uniforms are charged to this line item.
OPERATING	
INSTITUTIONAL SUPPLY	
63237	INSTITUTIONAL SUPPLIES
	This line item contains replacement parts for parking garage revenue control equipment, signs for parking garage, and office supplies for the Parking Department.
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
OFFICE SUPPLIES	
65210	SUPPLIES
65213	COMPUTER/COPIER SUPPLIES
65215	POSTAGE
PROGRAM EXPENSES	
66235	SPECIAL PROJECTS/GRANTS
PROFESSIONAL SERVICE	
67310	PROFESSIONAL SERVICES
67311	ACCOUNTING & AUDITING
67323	TAXES/ASSESSMENTS
	This line item represents the Downtown State College Improvement District (DSCID) assessments for the parking garages and lots.
67329-PUG G	PUBLIC WORKS SERVICES
	This is the cost of services Public Works performs for the parking operation.
67329-MCALL	PUBLIC WORKS SERVICES
	This is the cost of services Public Works performs for the parking operation.

Account #	Account Description
67329-PKLOT	PUBLIC WORKS SERVICES
	This is the cost of services Public Works performs for the parking operation.
67329	PUBLIC WORKS SERVICES
	The cost of services that the Public Works Department performs for the parking operation are charged to this account.
67329-BVR G	PUBLIC WORKS SERVICES
	This is the cost of services that Public Works performs for the parking operation.
67329-FRS G	PUBLIC WORKS SERVICES
	This is the cost of services that Public Works performs for the parking operation.
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
HARDWARE/SOFTWARE	
69300	COMPUTER REPAIR/REPLACEMENT
69310	COMPUTER MAINTENANCE/SUPPORT
	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 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).
LAND/BLDG/FACILITIES	
70372	REPAIRS & MAINT - BUILDINGS
70373	CONTRCTED BLDG MAINT/REPAIRS
	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
	Rental fees for the Beaver Avenue parking lot are charged to this account.
SMALL TOOLS/EQUIP	
71300	REPAIRS & MAINT - EQUIPMENT
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
	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.

Account #	Account Description
72330	ADVERTISING
UTILITIES	
73360	ELECTRICITY
73362	GAS
	Fees for natural gas service for the parking facilities are represented in this line item.
73365	SOLID WASTE DISPOSAL
73366	WATER AND SEWER
	The cost for commercial space and the parking facilities water and sewer services are posted to this account.
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
CAPITAL	
CAPITAL CONSTRUCTION	
93720-PF155	CAP PURCHASES - IMPROVEMENTS
	This line item appropriation funds the Pugh Garage Maintenance (PF155) capital project, which is a NEW PROJECT that has been added to the budget after completion of the approved 2015-2019 Capital Improvement Plan.
93720-PF151	CAP PURCHASES - IMPROVEMENTS
	This line item appropriation funds the Fraser/McAllister (PF151) capital project, which is contained in the approved 2015-2019 Capital Improvement Plan.
93720-PF111	CAP PURCHASES - IMPROVEMENTS
	This line item appropriation funds the Beaver Garage Maintenance (PF111) capital project, which is contained in the approved 2015-2019 Capital Improvement Plan.
93720	CAP PURCHASES - IMPROVEMENTS
93730	CAP PURCHASES - BUILDINGS
93740	CAP PURCHASES - COMPUTER EQUIP
93740-IT139	CAP PURCHASE-COMP/PRDCTN EQUIP
	This line item appropriation funds the PARCS Software System Replacement (IT139) capital project, which is contained in the approved 2015-2019 Capital Improvement Plan.
93750	CAP PURCH - SPECIALIZED EQUIP
93750-IT092	CAP PURCH - SPECIALIZED EQUIP

Account #	Account Description
DEPRECIATION	
94800	DEPRECIATION-LAND IMPROVEMENTS
94820	DEPRECIATION-BUILDINGS
94830	DEPRECIATION-BLGS IMPROVEMENT
94840	DEPRECIATION-COMPUTER EQUIPMNT
	This appropriation covers year 1 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
94860	DEPRECIATION-MACH/EQUIPMENT
DEBT	
DEBT	
95900	DEBT SERVICE - PRINCIPAL
95901	DEBT SERVICE - INTEREST
95902	DEBT SERVICE-ADMIN FEES
OTHER EXPENSE	
OTHER EXPENDITURES	
96500	INDIRECT COSTS
	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 2013 Cost Allocation Plan.

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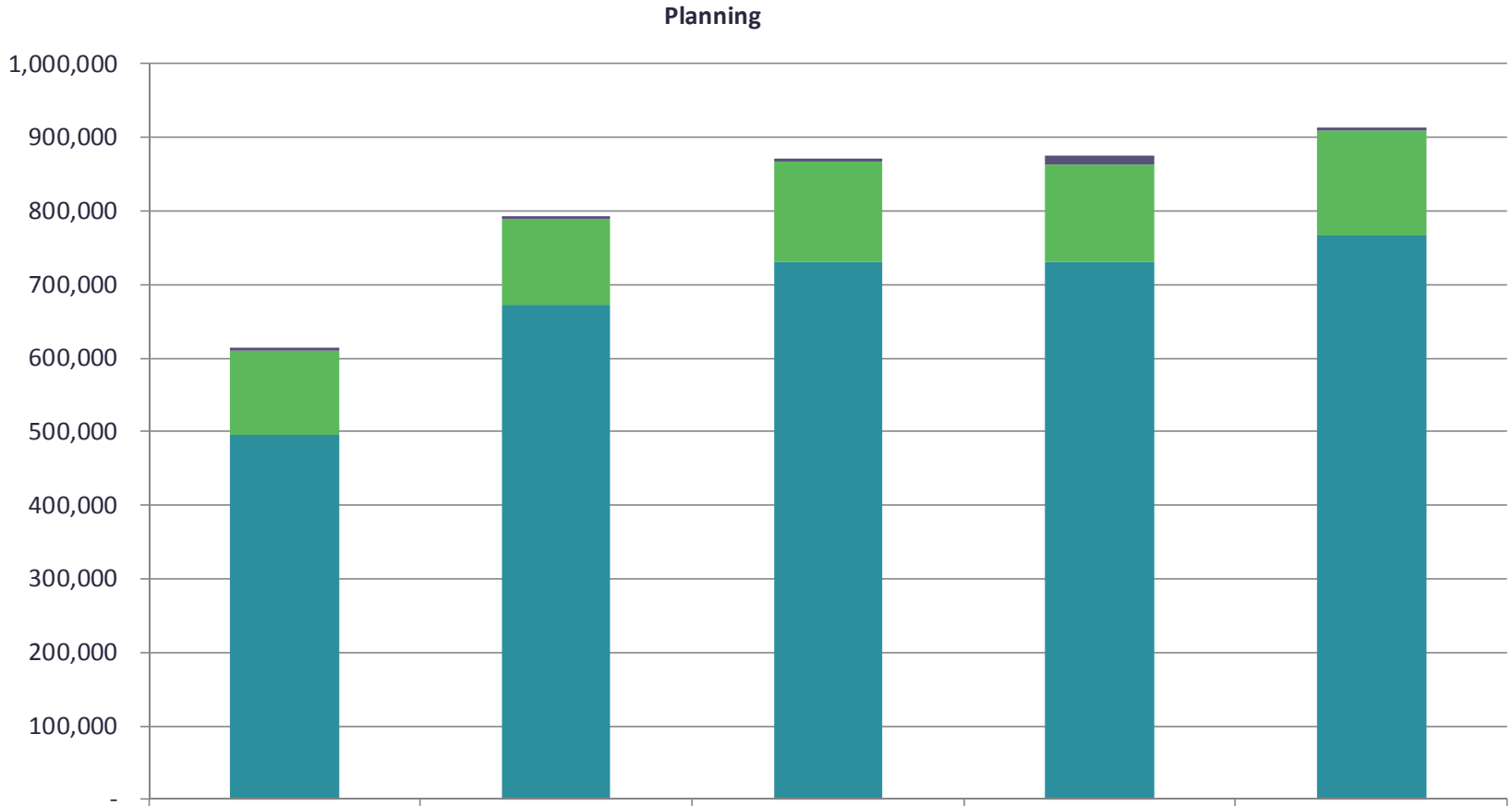
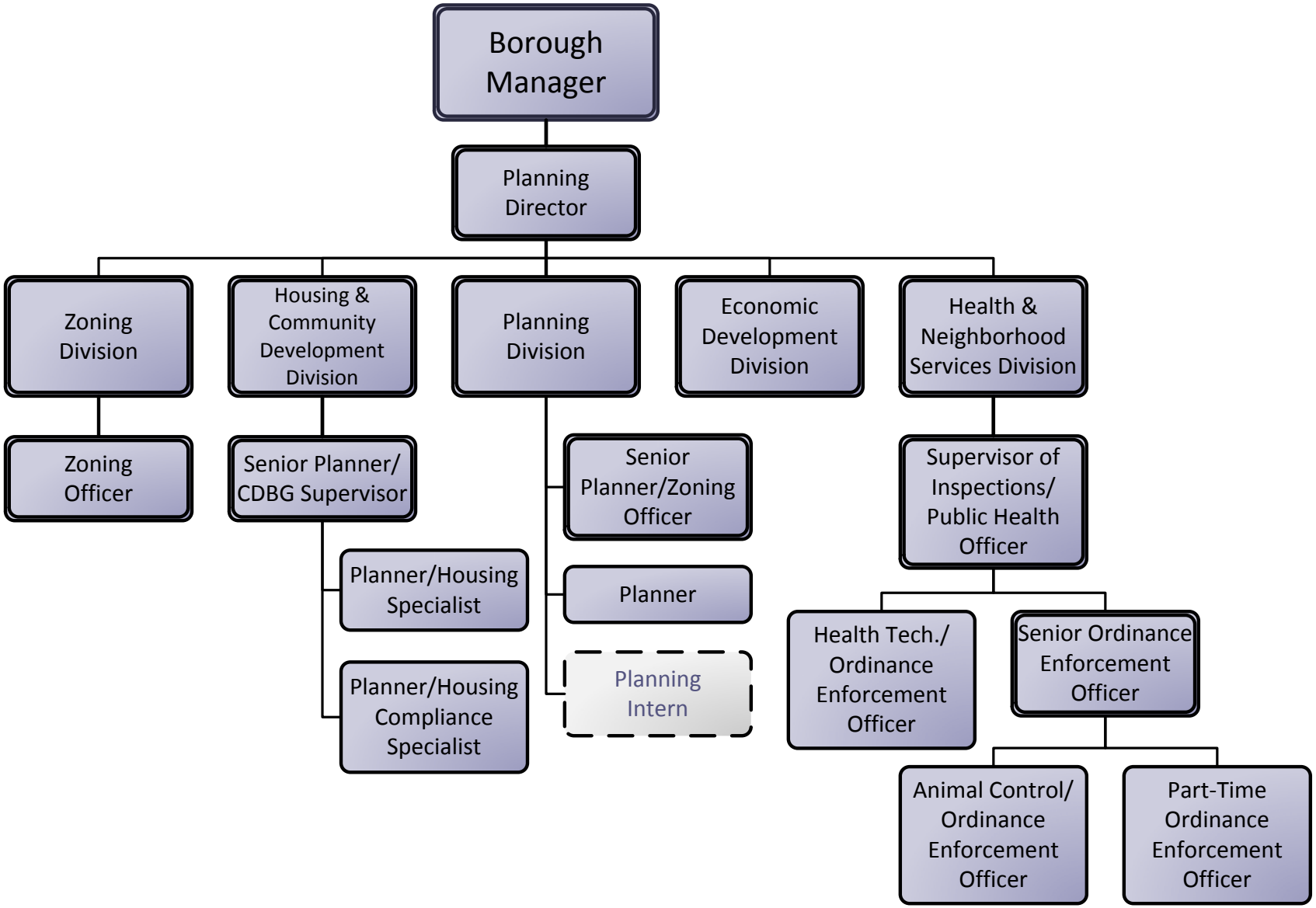
Planning Department

Planning



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	3,536	4,187	5,225	12,225	3,234
OPERATING	114,334	115,930	136,444	131,565	143,244
PERSONNEL	496,322	672,507	730,601	731,409	767,161
TOTAL	614,191	792,624	872,270	875,198	913,639

Organizational Chart



Position not funded in 2015 Budget

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 use of 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

Preparation for Ordinance Revisions

Continue the Zoning and Land Development Ordinance rewrite process in 2015. Focus on project set-up/management, grant pursuit, consultant selection and community outreach and education opportunities. Continue to identify specific items for inclusion in the scope-of-work for the project.

Citizen Engagement

Expand the range of tools used to collect and analyze citizen input in the planning process with a particular emphasis on the use of social networking media.

Parking Optimization

Use the parking study that will be completed in 2015, with the assistance of parking operations staff, to inform the parking requirements sections in the comprehensive zoning ordinance revision.

West End Revitalization Plan

Continue working with Ferguson Township and Penn State to identify projects of benefit to all parties. Continue seeking grant funds to improve the pedestrian/bicycle interconnections with Penn State and develop a streetscape improvement project that would be undertaken by all three entities. Seek a public-private partnership opportunity in the West End in coordination with the Redevelopment Authority.

Redevelopment

Identify public-private partnerships as opportunities arise and work with the Redevelopment Authority on developer Requests for Proposals, as needed. Perform research on emerging housing market needs and identify opportunities in the Borough for encouraging development types that meet emerging market demands. Also, use research to inform the zoning revision scope-of-work.

Downtown Master Plan Implementation

In conjunction with other departments and partners, continue implementation of the Downtown Master Plan.

Neighborhood Planning

Continue implementation of the State College Borough Neighborhood Plan.

Business Licensing, Permits, and Work Orders

The work order/complaint management module in MUNIS is in the development and implementation phases. Full implementation of the capabilities of this new management resource will be completed in 2015. Annual rental permitting and student licensing implementation will begin in 2015.

Homestead Investment Program

Work with the Redevelopment Authority to administer the Homestead Investment Program.

Visitability Ordinance

Research and explore opportunities to amend the existing Property Maintenance Code to encourage or require additional accessibility improvements to one- and two-family housing units in the Borough.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
45 PLANNING						
REVENUE:						
LICENSES AND PERMITS	9,666	12,794	11,400	11,400	11,400	0.0%
GRANTS	-	-	11,080	5,050	11,080	0.0%
CONTRACTED SERVICES	-	-	-	142,207	163,202	0.0%
TOTAL REVENUE	$9,666	$12,794	$22,480	$158,657	$185,682	726.0%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	387,803	482,815	511,603	540,745	529,993	3.6%
EMPLOYEE BENEFITS	105,684	185,177	212,998	183,664	231,168	8.5%
EMPLOYEE SUPPLY/EXPN	2,835	4,516	6,000	7,000	6,000	0.0%
PERSONNEL TOTAL	$496,322	$672,507	$730,601	$731,409	$767,161	5.0%
OPERATING						
FUEL & LUBRICANTS	988	923	500	700	700	40.0%
OFFICE SUPPLIES	6,009	6,983	7,200	5,550	8,000	11.1%
PROGRAM EXPENSES	2,785	3,410	14,080	7,050	15,880	12.8%
PROFESSIONAL SERVICE	96,020	96,314	105,439	109,885	110,104	4.4%
VEHICLE REPAIR/MAIN	803	585	2,000	2,000	2,000	0.0%
HARDWARE/SOFTWARE	80	14	100	100	100	0.0%
COMMUNICATIONS	6,023	6,076	5,500	4,400	4,400	-20.0%
INSURANCE/RISK MGMT	1,625	1,625	1,625	1,880	2,060	26.8%
OPERATING TOTAL	$114,334	$115,930	$136,444	$131,565	$143,244	5.0%
CAPITAL						
CAPITAL CONSTRUCTION	333	932	1,500	8,500	-	-100.0%
DEPRECIATION	3,203	3,255	3,725	3,725	3,234	-13.2%
CAPITAL TOTAL	$3,536	$4,187	$5,225	$12,225	$3,234	-38.1%
TOTAL EXPENDITURES	$614,191	$792,624	$872,270	$875,198	$913,639	4.7%

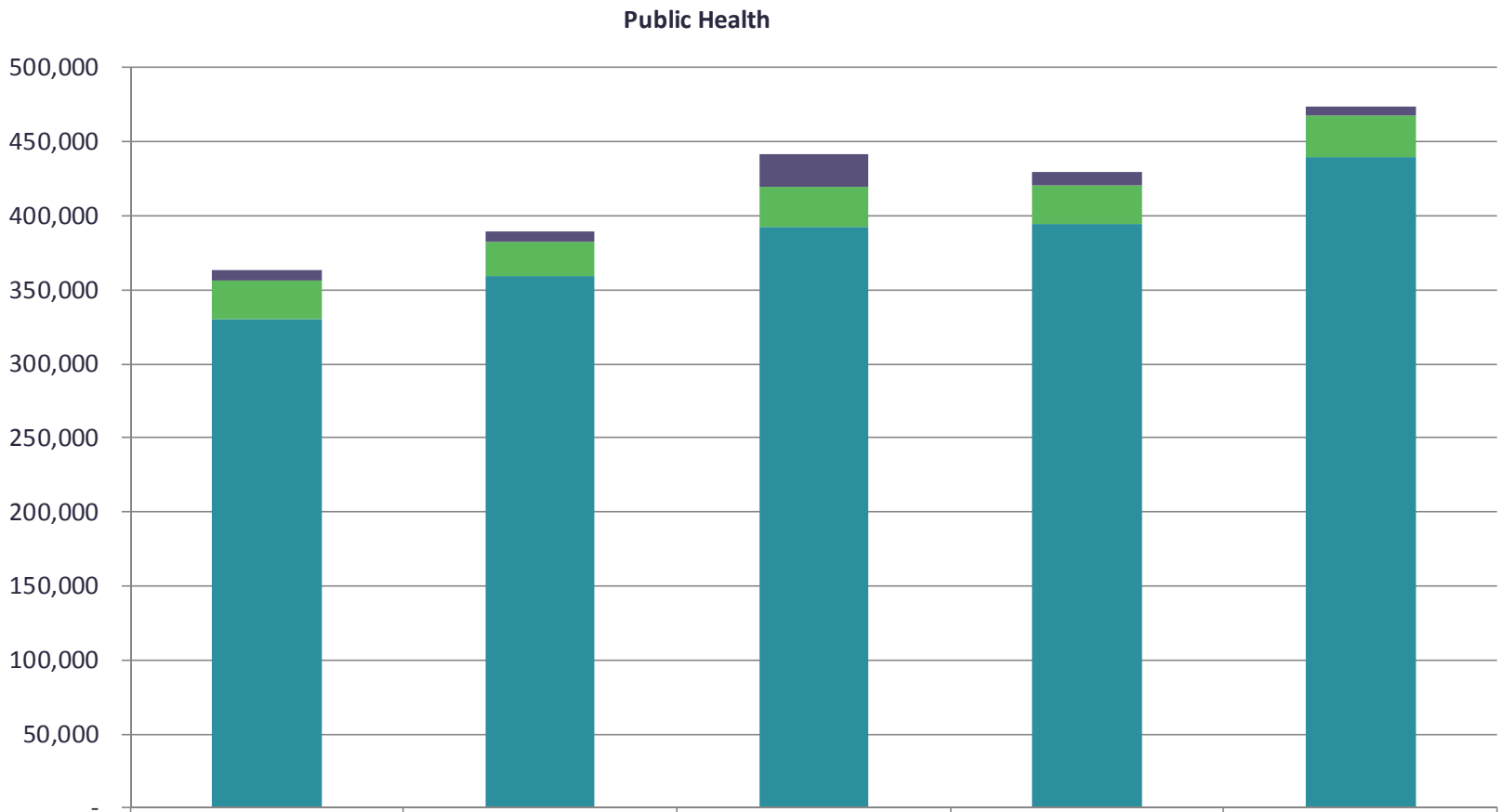
Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
PLANNING TOTAL:	($604,526)	($779,830)	($849,790)	($716,541)	($727,957)	-14.3%

Account #	Account Description
B101 SCB GENERAL FUND	
45 PLANNING	
REVENUE:	
LICENSES AND PERMITS	
41600	SIGN PERMITS
41750	ZONING PERMIT/PLAN REVIEWS
GRANTS	
44100	FEDERAL GRANT
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60115	SALARY & WAGES - PART TIME
60180	OVERTIME PAY
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61197	RETIREE HEALTH INSURANCE
	Expenditures in this account are used to pay for health insurance coverage for a limited period of time for retirees from this Department.
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT

Account #	Account Description
62130	CONTINUING EDUCATION/TUITION
	This line item provides appropriations for employee higher education and professional certification and licensure. Anticipated activities in 2015 include the American Planning Association and other relevant conferences.
OPERATING	
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
OFFICE SUPPLIES	
65210	SUPPLIES
65213	COMPUTER/COPIER SUPPLIES
	This appropriation includes a cost increase in 2015 for the printing of the Downtown Master Plan, Neighborhood Plan and Implementation documents.
65215	POSTAGE
	Additional costs have been added to this line item to accommodate for zoning enforcement mailings related to student home licensure in 2015.
PROGRAM EXPENSES	
66227	MEALS & MEETINGS
	Expenditures for this account cover meals for advisory board meetings and for supporting Neighborhood and Downtown Master Plan Implementation events and programs.
66235	SPECIAL PROJECTS/GRANTS
	The monies in this line item are a 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.
69320	NEW COMPUTER EQUIPMENT
	License fee for Adobe design products are charged to this account.
71250	OFFICE FURNITIRE/FURNISHINGS
	This line item is for a back rest/seat cushion and new chair for planning staff.
PROFESSIONAL SERVICE	
67310	PROFESSIONAL SERVICES
	Costs for limited professional services related to outreach efforts in support of the Downtown Master Plan and Neighborhood Plan Implementation activities are represented in this line item.

Account #	Account Description
67314	LEGAL SERVICES
	This line item is used to cover costs associated with the Zoning Hearing Board (ZHB) solicitor and legal fees associated with general ZHB functions.
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS
	This line item pays the Planning staff's dues for the American Institute of Certified Planners with the American Planning Association and subscription to the major zoning case law digest for Pennsylvania. In 2015, this item will also pay for a Planning staff member to take the AICP examination.
67325	CONTRACTED PUBLIC SERVICES
	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
	Charges for stenographer services for the ZHB are posted to this account.
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
HARDWARE/SOFTWARE	
69300	COMPUTER REPAIR/REPLACEMENT
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
72330	ADVERTISING
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
CAPITAL	
CAPITAL CONSTRUCTION	
93740	CAP PURCHASES - COMPUTER EQUIP
93760	CAP PURCH - FURNITR/APPLIANCES
	Overage in 2014 is due to the large re-design of the front staff assistant spaces for the Planning and Public Works Administration offices. No expenditures are planned for 2015.
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIPMNT
94850	DEPRECIATION-VEHICLES

Health and Neighborhood Services Division



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	7,364	6,822	21,662	8,462	6,628
OPERATING	26,402	23,159	27,569	26,569	28,415
PERSONNEL	329,859	359,680	392,218	394,275	439,209
TOTAL	363,625	389,661	441,449	429,306	474,252

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 major food violations by 15 % over a four-year period
- Reduce the number of ordinance violations issued in the first two weeks of the fall semester by 80%, over a five-year period, by increasing voluntary compliance with ordinances
- Reduce the number of weed/grass violations issued in the spring (May/June) by 15%, over a five-year period, by increasing voluntary compliance with ordinance
- Attain 100% compliance with the requirement for readable house numbers for emergency personnel
- Achieve 95% compliance for commercial businesses regarding recycling.
- Obtain 95% Cooking for Crowds food safety certification of non-profit organizations
- Improve complaint management and response procedures
- Continue building and updating the Division of Health and Neighborhood Services website with more critical public health information and resources
- Maintain 90% compliance, for the Sanitation Supervisor requirement, for all For-Profit Eating and Drinking establishments
- Monitor 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's ordinances and the regulations in the Centre Region Building Safety and Property Maintenance Codes, as they pertain to rental permitting and new construction, through educational programs, email notification, 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 2015, staff will continue to work to meet the reduction goal.

Safe Food Handling Education

Conduct workshops on safe food handling practices for both non-profit and for-profit organizations to lessen the potential for foodborne illness outbreaks in the Centre Region.

Disease Control

Monitor the potential for outbreaks of risks to public health such as influenza epidemics and West Nile Virus and work with other public health entities to respond to any such threats.

Refuse

In 2014, properties receiving multiple refuse violations during the previous fall semester were identified and staff made personal contact with landlords/tenants at the beginning of the 2014 fall semester. In 2015, staff will continue to make contact with landlords/tenants with multiple violations at the beginning of each semester. In addition, staff will provide information to local media about proper refuse disposal.

Weed/Grass

In 2014, properties receiving multiple weed/grass violations in the spring of 2013 were identified and the property owners were contacted prior to the growing season. In 2015, 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 maintenance of lawns.

Open Burning

In 2014, all properties receiving open burning violations during the previous year were identified and the property owners/tenants were contacted and given information about open burning regulations. In 2015, staff will continue this practice.

Recycling

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

Dogs at Large

Contact individuals who are repeat offenders of the ordinances prohibiting dogs-at-large

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

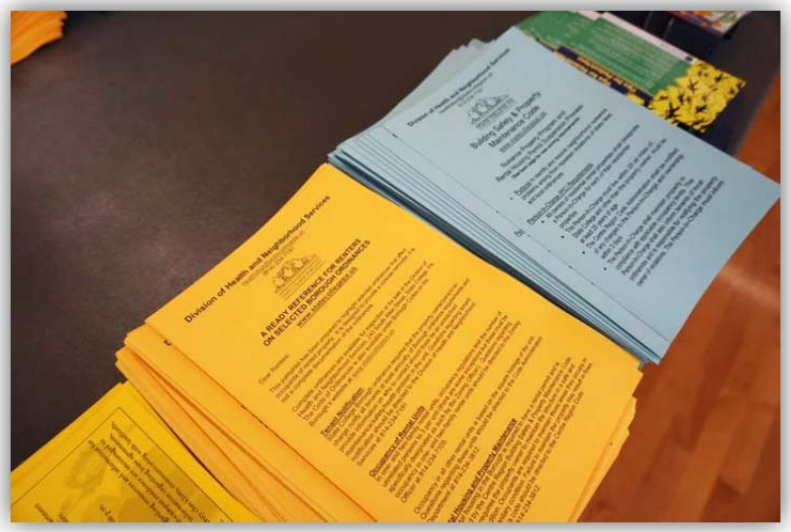
Refine permitting and inspections recordkeeping and implement work order/complaint management modules.

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.



Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
40 HEALTH & NEIGHBORHOOD SERVICES						
REVENUE:						
LICENSES AND PERMITS	221,672	259,016	228,000	237,223	228,000	0.0%
FINES AND COSTS	28,667	29,710	40,000	32,000	35,000	-12.5%
CONTRACTED SERVICES	25,271	23,278	25,000	22,000	22,000	-12.0%
TOTAL REVENUE	$275,611	$312,004	$293,000	$291,223	$285,000	-2.7%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	223,895	247,443	256,888	261,786	272,888	6.2%
EMPLOYEE BENEFITS	105,118	108,874	128,030	126,089	160,021	25.0%
EMPLOYEE SUPPLY/EXPN	847	3,364	7,300	6,400	6,300	-13.7%
PERSONNEL TOTAL	$329,859	$359,680	$392,218	$394,275	$439,209	12.0%
OPERATING						
FUEL & LUBRICANTS	5,227	4,755	5,500	4,500	4,500	-18.2%
OFFICE SUPPLIES	7,379	7,654	7,600	7,600	8,700	14.5%
PROGRAM EXPENSES	2,384	1,093	2,000	2,000	2,500	25.0%
VEHICLE REPAIR/MAIN	5,725	3,745	6,000	6,000	6,000	0.0%
HARDWARE/SOFTWARE	260	14	100	100	100	0.0%
COMMUNICATIONS	3,807	4,279	4,500	4,500	4,500	0.0%
INSURANCE/RISK MGMT	1,620	1,620	1,869	1,869	2,115	13.2%
OPERATING TOTAL	$26,402	$23,159	$27,569	$26,569	$28,415	3.1%
CAPITAL						
CAPITAL CONSTRUCTION	299	210	13,200	-	-	-100.0%
DEPRECIATION	7,065	6,612	8,462	8,462	6,628	-21.7%
CAPITAL TOTAL	$7,364	$6,822	$21,662	$8,462	$6,628	-69.4%
TOTAL EXPENDITURES	$363,625	$389,661	$441,449	$429,306	$474,252	7.4%

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
HEALTH & NEIGHBORHOOD SERVICES TOTAL:	($88,015)	($77,657)	($148,449)	($138,084)	($189,252)	27.5%

Account #	Account Description
B101 SCB GENERAL FUND	
40 HEALTH & NEIGHBORHOOD SERVICES	
REVENUE:	
LICENSES AND PERMITS	
41350	HEALTH LICENSES/PERMITS
	This account includes the revenue generated by restaurant and tattoo and massage licenses and permits.
41525	RESIDENTIAL RENTAL PERMIT
	Revenue from residential rental permit fees are included in this account.
41675	TRANSIENT RETAILERS LICENSE/PE
	This account represents revenue from Arts Festival vendors and other transient retail licenses.
FINES AND COSTS	
42120	ORDINANCE VIOLATIONS
	Revenue generated from ordinance violation fees is represented in this account.
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
	Revenue from inspections performed for the Townships is included in this account.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60180	OVERTIME PAY
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION

Account #	Account Description
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT
62130	CONTINUING EDUCATION/TUITION
	This line item provides appropriations for employee higher education and professional certification and licensure.
62160	CLOTHING/UNIFORMS & MAINTENNCE
OPERATING	
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
OFFICE SUPPLIES	
65210	SUPPLIES
65212	FORMS
	The costs for enforcement forms and citations are paid from this account.
65213	COMPUTER/COPIER SUPPLIES
65215	POSTAGE
PROGRAM EXPENSES	
66226	ANIMAL CONTROL COSTS
	This account covers the costs for traps and other animal control devices.
66235	SPECIAL PROJECTS/GRANTS
66238	GROUP ACTIVITIES/PROGRAM SUPP
	Expenses for ServSafe and other health classes, as well as support for the Community Resource Fair are shown in this account.
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
HARDWARE/SOFTWARE	
69300	COMPUTER REPAIR/REPLACEMENT
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
72327	RADIO EQUIPMENT MAINTENANCE

Account #	Account Description
72330	ADVERTISING
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
CAPITAL	
CAPITAL CONSTRUCTION	
93760	CAP PURCH - FURNITR/APPLIANCES
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIPMNT
94850	DEPRECIATION-VEHICLES
94860	DEPRECIATION-MACH/EQUIPMENT
	This line item covers the depreciation for radio equipment.

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 inspects 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
- Encourage community cohesion
- Maintain 100% occupancy
- Identify opportunities 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.

Community Cohesion

Host at least one community meeting per year to provide an opportunity to improve community cohesion and educate Bellaire Court residents about the facility.

Occupancy

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

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B105 SCB BELLAIRE COURT						
42 COMMUNITY DEVELOPMENT						
REVENUE:						
INTEREST AND RENTS	82,847	86,656	87,850	87,860	87,144	-0.8%
MISC/CONTRIBUTIONS	-	50,000	50,000	68,976	83,460	66.9%
TOTAL REVENUE	$82,847	$136,656	$137,850	$156,836	$170,604	23.8%
EXPENDITURES:						
PERSONNEL						
EMPLOYEE BENEFITS	-	438	1,846	-	-	-100.0%
PERSONNEL TOTAL	-	$438	$1,846	-	-	-100.0%
OPERATING						
INSTITUTIONAL SUPPLY	2,460	4,467	4,000	7,000	4,000	0.0%
OFFICE SUPPLIES	185	576	250	225	250	0.0%
PROGRAM EXPENSES	-	-	-	-	12,400	0.0%
PROFESSIONAL SERVICE	29,536	33,605	34,601	35,321	43,852	26.7%
LAND/BLDG/FACILITIES	7,623	3,401	4,500	3,500	3,500	-22.2%
COMMUNICATIONS	905	930	960	973	993	3.4%
UTILITIES	27,392	30,002	28,984	31,230	32,108	10.8%
INSURANCE/RISK MGMT	1,350	1,368	1,602	1,510	1,602	0.0%
CONTRIBUTIONS/GRANTS	810	846	900	846	846	-6.0%
OPERATING TOTAL	$70,260	$75,195	$75,797	$80,605	$99,551	31.3%
CAPITAL						
CAPITAL CONSTRUCTION	563	4,298	8,000	11,472	-	-100.0%
DEPRECIATION	26,740	44,359	-	-	-	0.0%
CAPITAL TOTAL	$27,303	$48,657	$8,000	$11,472	-	-100.0%
OTHER EXPENSE						
OTHER EXPENDITURES	23,248	34,507	56,979	71,053	71,053	24.7%
OTHER EXPENSE TOTAL	$23,248	$34,507	$56,979	$71,053	$71,053	24.7%
TOTAL EXPENDITURES	$120,811	$158,797	$142,622	$163,130	$170,604	19.6%

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
COMMUNITY DEVELOPMENT TOTAL:	($37,964)	($22,141)	($4,772)	($6,294)	-	-100.0%
SCB BELLAIRE COURT TOTAL	**($37,964)**	**($22,141)**	**($4,772)**	**($6,294)**	**-**	**-100.0%**

Account #	Account Description
B105 SCB BELLAIRE COURT	
42 COMMUNITY DEVELOPMENT	
REVENUE:	
INTEREST AND RENTS	
43100	INTEREST EARNINGS
	This account represents revenue generated from interest accrued.
43160	RENT OF HOUSE/APARTMENT
43160-753BC	RENT OF HOUSE/APARTMENT
43160-755BC	RENT OF HOUSE/APARTMENT
43160-757BC	RENT OF HOUSE/APARTMENT
43160-759BC	RENT OF HOUSE/APARTMENT
43160-745BC	RENT OF HOUSE/APARTMENT
43160-747BC	RENT OF HOUSE/APARTMENT
43160-737BC	RENT OF HOUSE/APARTMENT
43160-739BC	RENT OF HOUSE/APARTMENT
43160-761BC	RENT OF HOUSE/APARTMENT
43160-763BC	RENT OF HOUSE/APARTMENT
43160-741BC	RENT OF HOUSE/APARTMENT
43160-743BC	RENT OF HOUSE/APARTMENT
43160-729BC	RENT OF HOUSE/APARTMENT
43160-731BC	RENT OF HOUSE/APARTMENT
43160-749BC	RENT OF HOUSE/APARTMENT
43160-751BC	RENT OF HOUSE/APARTMENT
43160-733BC	RENT OF HOUSE/APARTMENT
43160-735BC	RENT OF HOUSE/APARTMENT
GRANTS	
SPECIAL ASSESSMENTS	
MISC/CONTRIBUTIONS	
49160	INTERFUND OPERATING TRANSFERS
	Transfer from the General Fund (B101) to provide operating support to the enterprise.

Account #	Account Description
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
OPERATING	
INSTITUTIONAL SUPPLY	
63236	BUILDING SUPPLIES
	This line item is for maintenance supplies used to complete repairs at Bellaire Court.
OFFICE SUPPLIES	
65213	COMPUTER/COPIER SUPPLIES
65215	POSTAGE
PROGRAM EXPENSES	
71250	OFFICE FURNITURE/FURNISHINGS
	Tables and seating for the courtyard, sunroom and deck. Additional appropriation to fund the replacement of up to seven (7) laundry centers.
PROFESSIONAL SERVICE	
67311	ACCOUNTING & AUDITING
	This line item is for costs associated with the Bellaire Court portion of the annual audit.
67314	LEGAL SERVICES
67329	PUBLIC WORKS SERVICES
	This account is for services provided by Public Works for maintenance and repairs.
LAND/BLDG/FACILITIES	

Account #	Account Description
70372	REPAIRS & MAINT - BUILDINGS
	This line item covers the costs of repairs and maintenance that are not handled by Borough maintenance staff.
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
	This line item is for ADT Security Services for emergency pull cords for residents.
UTILITIES	
73360	ELECTRICITY
73365	SOLID WASTE DISPOSAL
73366	WATER AND SEWER
73367	CABLE
	This line item is for bulk cable services costs.
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
CONTRIBUTIONS/GRANTS	
81590	MISCELLANEOUS
	Costs for eighteen (18) rental housing permits are charged to this account.
CAPITAL	
CAPITAL CONSTRUCTION	
93730	CAP PURCHASES - BUILDINGS
93760	CAP PURCH - FURNITR/APPLIANCES
DEPRECIATION	
94800	DEPRECIATION-LAND IMPROVEMENTS
94820	DEPRECIATION-BUILDINGS
94830	DEPRECIATION-BLGS IMPROVEMENT
OTHER EXPENSE	
OTHER EXPENDITURES	

Account #	Account Description
96500	INDIRECT COSTS 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 2013 Cost Allocation Plan.

Redevelopment Authority

Overview

The Commonwealth of Pennsylvania created the Urban Redevelopment Law to enable re-planning 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.

Revolving Loan Fund/Microenterprise Loan Program

Establish a revolving loan fund to assist business expansion and startups, including assistance to microenterprises, possibly in partnership with local area banks and other lending/funding organizations.

Homestead Investment Program

Operate the Homestead Investment Program, including acquisition and disposition of residential properties in the HIP district for family homeownership and affordable rental opportunities.

Redevelopment Area Planning

Assist with redevelopment activities in Certified Redevelopment Areas or through other planning efforts.

Downtown Plan Implementation

The Downtown Master Plan, approved by Borough Council in 2013, recommended several economic development activities. The Authority will identify and work with partners to begin implementation of these recommendations. This may include public-private partnerships for properties such as the former Verizon Building on South Allen Street.

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, The Make Space and a proposed business accelerator in expanding opportunities for entrepreneurship in the State College area.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B114 SCB REDEVELOPMENT AUTHOR						
42 COMMUNITY DEVELOPMENT						
REVENUE:						
SPECIAL ASSESSMENTS	-	-	-	-	837,770	0.0%
DEBT PROCEEDS	-	-	-	45,287	825,210	0.0%
TOTAL REVENUE	-	-	-	$45,287	$1,662,980	0.0%
EXPENDITURES:						
OPERATING						
LAND/BLDG/FACILITIES	-	-	-	-	2,250	0.0%
UTILITIES	-	-	-	-	6,750	0.0%
OPERATING TOTAL	-	-	-	-	$9,000	0.0%
CAPITAL						
CAPITAL CONSTRUCTION	-	-	-	-	825,210	0.0%
CAPITAL TOTAL	-	-	-	-	$825,210	0.0%
DEBT						
DEBT	-	-	-	45,721	832,437	0.0%
DEBT TOTAL	-	-	-	$45,721	$832,437	0.0%
OTHER EXPENSE						
OTHER EXPENDITURES	-	-	-	-	3,560	0.0%
OTHER EXPENSE TOTAL	-	-	-	-	$3,560	0.0%
TOTAL EXPENDITURES	-	-	-	$45,721	$1,670,207	0.0%
COMMUNITY DEVELOPMENT TOTAL:	-	-	-	($434)	($7,227)	0.0%

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
44 ECONOMIC DEVELOPMENT						
REVENUE:						
INTEREST AND RENTS	-	-	-	-	-	0.0%
MISC/CONTRIBUTIONS	-	-	-	-	155,000	0.0%
DEBT PROCEEDS	37,688	35,288	40,000	36,000	36,000	-10.0%
TOTAL REVENUE	$37,688	$35,288	$40,000	$36,000	$191,000	377.5%
EXPENDITURES:						
PERSONNEL						
EMPLOYEE SUPPLY/EXPN	1,340	-	1,500	1,525	2,000	33.3%
PERSONNEL TOTAL	$1,340	-	$1,500	$1,525	$2,000	33.3%
OPERATING						
OFFICE SUPPLIES	47	77	1,000	10	1,000	0.0%
PROGRAM EXPENSES	769	1,265	1,400	750	750	-46.4%
PROFESSIONAL SERVICE	-	3,811	7,100	2,000	50,141	606.2%
HARDWARE/SOFTWARE	-	-	100	-	100	0.0%
COMMUNICATIONS	398	228	550	300	550	0.0%
CONTRIBUTIONS/GRANTS	-	-	-	26,000	36,800	0.0%
OPERATING TOTAL	$1,214	$5,382	$10,150	$29,060	$89,341	780.2%
DEBT						
DEBT	37,688	33,789	40,007	16,192	33,689	-15.8%
DEBT TOTAL	$37,688	$33,789	$40,007	$16,192	$33,689	-15.8%
TOTAL EXPENDITURES	$40,243	$39,170	$51,657	$46,778	$125,030	142.0%
ECONOMIC DEVELOPMENT TOTAL:	($2,554)	($3,882)	($11,657)	($10,778)	$65,970	-665.9%
SCB REDEVELOPMENT AUTHOR TOTAL	**($2,554)**	**($3,882)**	**($11,657)**	**($11,212)**	**$58,743**	**-603.9%**

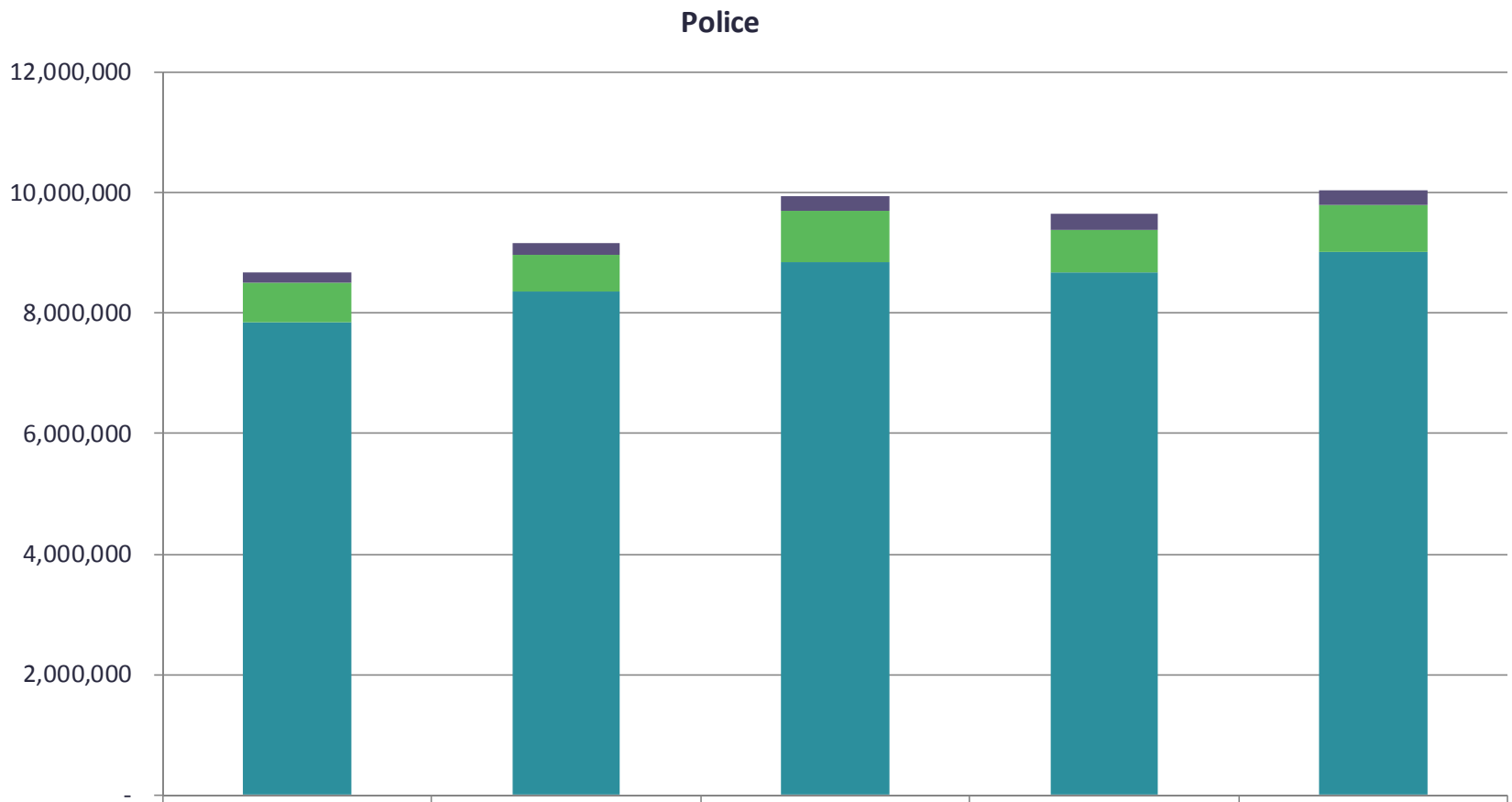
Account #	Account Description
B114 SCB REDEVELOPMENT AUTHOR	
42 COMMUNITY DEVELOPMENT	
REVENUE:	
SPECIAL ASSESSMENTS	
48140	SALE OF GENERAL FIXED ASSETS
	This account reflects the estimated net selling price of three (3) homes. The average selling price would be $235,000, which reflects an estimated discount of 11.32% off the purchase price to account for the "no rental" covenant attached to the deed. The estimated closing costs are 5.6%. The RDA estimates that it will acquire and sell two (2) homes in the second quarter of 2015, and one home in the third quarter of 2015.
DEBT PROCEEDS	
50310	DEBT PROCEEDS - GO - NON ELEC
	This account reflects the drawdown from the line-of-credit established for the Homestead Investment Program. The RDA estimates that it will acquire three (3) homes in 2015 at an average purchase price of $265,000 plus 3.8% for closing costs.
EXPENDITURES:	
OPERATING	
PROFESSIONAL SERVICE	
LAND/BLDG/FACILITIES	
70372	REPAIRS & MAINT - BUILDINGS
UTILITIES	
73360	ELECTRICITY
73362	NATURAL GAS
73366	WATER AND SEWER
INSURANCE/RISK MGMT	
CAPITAL	
CAPITAL CONSTRUCTION	
93730-OP151	CAP PURCHASES - BUILDINGS
	This account represents the total purchase price of three (3) homes including the estimated closing costs. The RDA estimates that it will acquire three (3) homes in 2015 at an average purchase price of $265,000 plus 3.8% for closing costs.
DEBT	

Account #	Account Description
DEBT	
95900	DEBT SERVICE - PRINCIPAL
	This line item represents repayment of the Homestead Investment Program 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
	Interest incurred on HIP line-of-credit are posted to this line item.
95910	DEBT ISSUANCE COSTS
OTHER EXPENSE	
OTHER EXPENDITURES	
96500	INDIRECT COSTS
	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 2013 Cost Allocation Plan.

Account #	Account Description
44 ECONOMIC DEVELOPMENT	
REVENUE:	
REAL ESTATE TAXES	
INTEREST AND RENTS	
43100	INTEREST EARNINGS
MISC/CONTRIBUTIONS	
49160	INTERFUND OPERATING TRANSFERS
	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 (B114) to support the activities and operations of the component unit.
DEBT PROCEEDS	
50320	SMALL BORROWING - CAPITAL
	Monies received from Housing Transitions for payment on the Kemmerer Road loan are included in this account.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
EMPLOYEE BENEFITS	
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT
	This line item includes monies for conference or training participation for economic development staff.
62130	CONTINUING EDUCATION/TUITION
OPERATING	
FUEL & LUBRICANTS	
OFFICE SUPPLIES	
65210	SUPPLIES
65213	COMPUTER/COPIER SUPPLIES
65215	POSTAGE
PROGRAM EXPENSES	

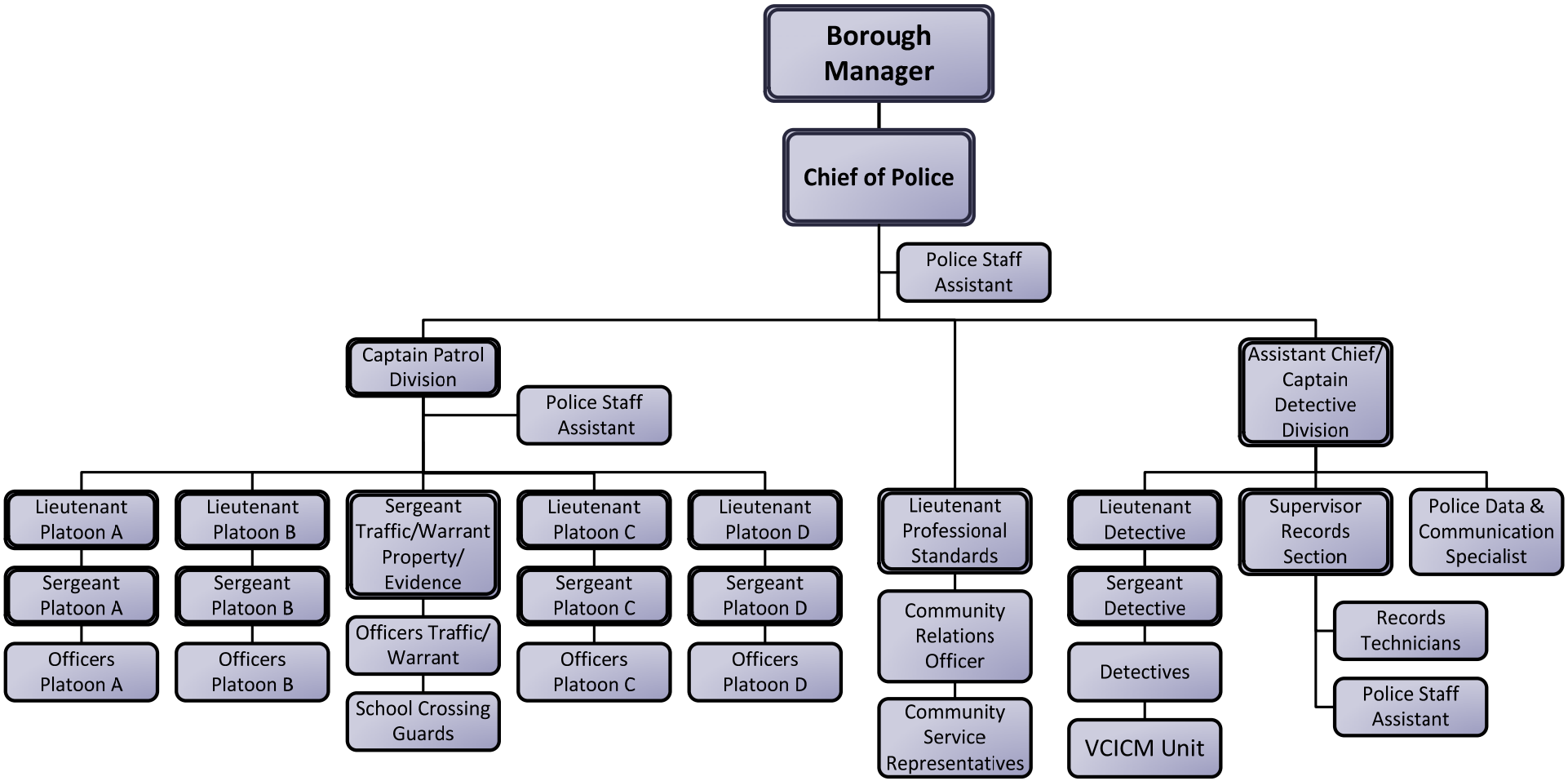
Account #	Account Description
66227	MEALS & MEETINGS
	This line item covers lunch meetings for the RDA.
PROFESSIONAL SERVICE	
67310	PROFESSIONAL SERVICES
	Monies for specific limited professional services related to real estate or economic activities for the RDA are covered in this account. Such services could include appraisals, pro forma development, and assistance with RFP development.
67311	ACCOUNTING & AUDITING
67314	LEGAL SERVICES
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS
	This line item includes the subscription to CDFA.
67325	CONTRACTED PUBLIC SERVICES
HARDWARE/SOFTWARE	
69300	COMPUTER REPAIR/REPLACEMENT
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
72330	ADVERTISING
CONTRIBUTIONS/GRANTS	
81510	COMMUNITY GRANTS/GIFTS
	This line item provides support for economic development programs, such as the New Leaf Initiative, CBICC and the State College Downtown Improvement District for a series of hosted best practices visits, and the establishment of a micro-enterprise.
CAPITAL	
CAPITAL CONSTRUCTION	
DEPRECIATION	
DEBT	
DEBT	
95900	DEBT SERVICE - PRINCIPAL
	This line item provides for payment on the Kemmerer Road loan.
95901	DEBT SERVICE - INTEREST

Police Department



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	172,149	201,617	248,278	251,278	242,428
OPERATING	659,308	614,666	856,489	716,680	770,216
PERSONNEL	7,852,506	8,355,213	8,847,422	8,670,758	9,027,538
TOTAL	8,683,963	9,171,496	9,952,189	9,638,716	10,040,182

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 their community in the delivery of quality services. Recognizing their responsibility to maintain order, while affording dignity and respect to every individual, their mission is to improve the quality of life in their jurisdictions through a community partnership that promotes safe and secure neighborhoods and business districts. They 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/Professionalism, Crime Control, Traffic Safety, Intergovernmental Public Safety Services, and Organizational Support. The following is a summary of police program plans for 2015.

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 is staffed with one Lieutenant, one Community Relations Police Officer, and two Community Service Representatives.

The objectives under Crime Prevention include:

- Community Education Programs: Some of the Community Education programs or activities offered include involvement with neighborhood associations, issuance of news 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: Some of the Youth Programs and activities offered 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, 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, referral of all Penn State Univiersity student criminal arrests to Penn State University's Office of Judicial Affairs (in addition to criminal sanctions), eight detectives to investigate crime, joint efforts with the Pennsylvania State Police, Liquor Control Enforcement and other Centre Region Police Departments 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 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 a 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, truck enforcement details, bicycle enforcement, 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 driving enforcement by patrols, joint 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 262 hours of police service per week and Harris Township will purchase 78 hours per week.
- Regional Programs, which are for programs or services that are shared jointly between Centre Region police agencies, Centre County local police agencies, or the Police Department and the State College Area School District. These include a computerized records management and mobile system, 800 MHz radio 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.

2015 Grant Programs

The Department anticipates grant funding for various programs in 2015 that include:

- 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.
- 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.
- Aggressive Driving Enforcement: The Department continues to receive Aggressive Driving Enforcement funds from PennDOT. These grant funds are used 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 2015, 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. In September 2013, the Department received a $40,000 grant for a two-year period, which ends August 2015.
- Crisis Intervention Team (CIT): In 2011, the Department, along with other local police departments in Centre County and the Centre County MHID Office, implemented a CIT Program. In 2014, the Department trained five officers, providing each officer with 40 hours of specialized training on effectively dealing with persons in emotional crisis. The Department now has 22 CIT trained 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 2015 include:

- Mandatory in-service training, Crisis Intervention Team (CIT) training, 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 recertification, 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.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
65 POLICE						
REVENUE:						
LICENSES AND PERMITS	2,325	2,325	2,325	2,325	2,550	9.7%
FINES AND COSTS	684,939	555,945	615,000	500,000	530,000	-13.8%
INTEREST AND RENTS	-	-	-	-	-	0.0%
GRANTS	371,730	375,267	383,050	278,847	252,000	-34.2%
SHARE/ENTITL/IN LIEU	-	189,638	230,000	230,000	235,000	2.2%
CONTRACTED SERVICES	2,193,971	2,112,539	2,118,000	2,146,000	2,196,500	3.7%
MISC/CONTRIBUTIONS	21,650	-	-	-	-	0.0%
TOTAL REVENUE	$3,274,615	$3,235,714	$3,348,375	$3,157,172	$3,216,050	-4.0%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	5,651,726	5,751,569	6,059,129	5,898,842	6,056,148	0.0%
EMPLOYEE BENEFITS	2,084,077	2,481,898	2,643,326	2,596,411	2,792,390	5.6%
EMPLOYEE SUPPLY/EXPN	116,703	121,746	144,967	175,505	179,000	23.5%
PERSONNEL TOTAL	$7,852,506	$8,355,213	$8,847,422	$8,670,758	$9,027,538	2.0%
OPERATING						
FUEL & LUBRICANTS	122,965	108,151	130,000	110,000	120,000	-7.7%
OFFICE SUPPLIES	32,549	31,130	37,000	28,500	36,500	-1.4%
PROGRAM EXPENSES	205,940	179,829	226,500	163,500	167,700	-26.0%
PROFESSIONAL SERVICE	10,769	5,375	17,500	12,500	17,500	0.0%
VEHICLE REPAIR/MAIN	83,257	86,036	100,000	90,000	95,000	-5.0%
HARDWARE/SOFTWARE	16,121	11,524	128,500	107,500	100,500	-21.8%
SMALL TOOLS/EQUIP	16,232	19,096	17,700	20,398	25,000	41.2%
COMMUNICATIONS	48,438	50,173	57,000	50,500	58,500	2.6%
INSURANCE/RISK MGMT	123,037	123,351	142,289	133,782	149,516	5.1%
OPERATING TOTAL	$659,308	$614,666	$856,489	$716,680	$770,216	-10.1%
CAPITAL						

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
CAPITAL CONSTRUCTION	25,774	39,738	40,000	43,000	30,260	-24.4%
DEPRECIATION	146,375	161,879	208,278	208,278	212,168	1.9%
CAPITAL TOTAL	$172,149	$201,617	$248,278	$251,278	$242,428	-2.4%
TOTAL EXPENDITURES	$8,683,963	$9,171,496	$9,952,189	$9,638,716	$10,040,182	0.9%
POLICE TOTAL:	($5,409,348)	($5,935,782)	($6,603,814)	($6,481,544)	($6,824,132)	3.3%

Account #	Account Description
B101 SCB GENERAL FUND	
65 POLICE	
REVENUE:	
LICENSES AND PERMITS	
41650	TOWING LICENSES
	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.
FINES AND COSTS	
42100	CRIME CODE VIOLATIONS
	Revenue from fines paid by defendants for criminal offenses are assigned to this account.
42110	VEHICLE CODE VIOLATIONS
	Revenue generated from fines paid by violators for vehicle code and/or traffic offenses are assigned to this account.
42120	ORDINANCE VIOLATIONS
	Revenue from fines paid for various criminal ordinance violations are assigned to this account. The most common violations include noise violations, public urination, and open container.
42130	STATE POLICE FINES
	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.
INTEREST AND RENTS	
43100	INTEREST EARNINGS
GRANTS	
44100	FEDERAL GRANT
	Revenue in this account is for various federal grants the Borough receives for Police Department programs. This includes the Encouraging Arrest grant, which partially covers the Victim Centered Intensive Case Management (VCICM) Unit, completely covers the Communities That Care program, and covers the Youth Aid Panel. This account also includes a grant from the Pennsylvania Liquor Control Board for overtime for the Department's Source Investigation Program (SIP).
44200	STATE GRANT
	This account is for grants from the Commonwealth of Pennsylvania, which includes the Drug Task Force, Buckle Up PA, Aggressive Driving, and DUI Sobriety Checkpoints.
SHARE/ENTITL/IN LIEU	

Account #	Account Description
45600	LOCAL SHARED REVENUE
	This account is for reimbursement by the State College Area School District for the School Resource Officer programs at the high school, middle school, and Delta school, as well as half the cost of the School Crossing Guard program.
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
	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
46210	SALE OF MATERIALS/CONCESSIONS
	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.
MISC/CONTRIBUTIONS	
49160	INTERFUND OPERATING TRANSFERS
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60115	SALARY & WAGES - PART TIME
60180	OVERTIME PAY
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61197	RETIREE HEALTH INSURANCE
	Expenditures in this account are used as a partial reimbursement for retired Police Officers' health insurance coverage.
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION

Account #	Account Description
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62120	TRAVEL/MILEAGE EXPENSE
	This line item reimburses Police Officers for the use of personal vehicles to attend court when off-duty.
62121	PROFESSIONAL DEVELOPMENT
	In addition to ongoing general police development, funds have been included for various trainings, conferences and seminars, and for a member of the administrative staff to attend a Command Officers course.
62130	CONTINUING EDUCATION/TUITION
	Expenditures in this account are for tuition expenses for Police Officers pursuing a higher education degree in law enforcement or related field of study. Also included are monies to send three Police Officers to the required Act 120 Basic Police Academy.
62140	RECRUITMENT/RELOCATION
	This account is used for expenses to conduct background investigations on police officer candidates and to recruit candidates for future testing.
62160	CLOTHING/UNIFORMS & MAINTENNCE
	This account covers costs to purchase a set of winter and summer uniforms for each officer and bicycle uniforms for each bicycle patrol officer. Also included are costs to purchase uniforms for newly hired police officers. The 2015 budget begins the replacement of winter jackets, safety helmets, and the purchase of insignias for the Police Officer Recognition Program (PORP). Finally, monies are also budgeted for uniform maintenance (dry cleaning and alterations).
OPERATING	
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
OFFICE SUPPLIES	
65210	SUPPLIES
65212	FORMS
65213	COMPUTER/COPIER SUPPLIES
	This line item includes maintenance costs for the three photocopy machines in the Police Department, as well as toner cartridges and other copying expenses.
65215	POSTAGE
PROGRAM EXPENSES	

Account #	Account Description
66227	MEALS & MEETINGS
66235	SPECIAL PROJECTS/GRANTS
	This line item is for expenses associated with the various grants received for Police Department programs.
66238	GROUP ACTIVITIES/PROGRAM SUPP
	This line item covers the cost of items used by the officers in the field, during investigations, and for training purposes. Some of the items include targets and ammunition, supplies for less lethal equipment, supplies for crime prevention, first aid, and bicycle programs, batteries, highway flares, CDs, DVDs, thumb drives, and repair and maintenance of various items.
66260	INVESTIGATIVE COSTS
	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
	Expenditures for this account will be used to purchase new furniture for the Police Conference Room and purchase new flag poles and flags.
PROFESSIONAL SERVICE	
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS
	Budgeted in this line item are charges for various professional association dues and membership fees and annual subscriptions, including annual Accreditation fee and IACP Net service.
67325	CONTRACTED PUBLIC SERVICES
	Monies 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 agencies 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.
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
HARDWARE/SOFTWARE	
69300	COMPUTER REPAIR/REPLACEMENT
	Expenses previously posted to this account are now being charged to account B101-11-65-00-0000-000-69310.

Account #	Account Description
69310	COMPUTER MAINTENANCE/SUPPORT
	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, and three Oxygen licensing costs.
69330	SPECIALIZED/OFFICE EQUIP MAINT
SMALL TOOLS/EQUIP	
71260	SMALL TOOLS & MINOR EQUIPMENT
	This line item budgets for various minor equipment needed in the Police Department. In 2015, the Department will purchase prisoner benches for the sally port, two refrigerators for storing evidence, a patrol rifle, a replacement rifle for the tactical team, under rail lighting systems for tactical team weapons, emergency lighting package for motorcycle, track photo hanging system and frames, a new police bicycle, and unanticipated minor equipment needs.
71300	REPAIRS & MAINT - EQUIPMENT
	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 "over the air" reporting, and patrol vehicle fire extinguisher maintenance.
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
	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.
72327	RADIO EQUIPMENT MAINTENANCE
	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.
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
	This line item represents the Police Department's share of insurance coverage for vehicle liability and physical equipment damage and public employees bond.
80352	LIABILITY INSURANCE
CAPITAL	

Account #	Account Description
CAPITAL CONSTRUCTION	
93740	CAP PURCHASES - COMPUTER EQUIP
93750	CAP PURCH - SPECIALIZED EQUIP
	In 2015, the Police Department will purchase ten Electronic Control Weapons (ECW) and 19 replacement patrol rifles.
93760	CAP PURCH - FURNITR/APPLIANCES
	In 2015, the Police Department will replace chairs throughout the Department.
93775	CAP PURCHASES - MAJOR EQUIP
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIPMNT
	This appropriation covers year 1 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
94860	DEPRECIATION-MACH/EQUIPMENT
	Funds in this account are for the depreciation of the Police Department's 66 portable radios, 31 mobile radios, and six control stations.
OTHER EXPENSE	
OTHER EXPENDITURES	

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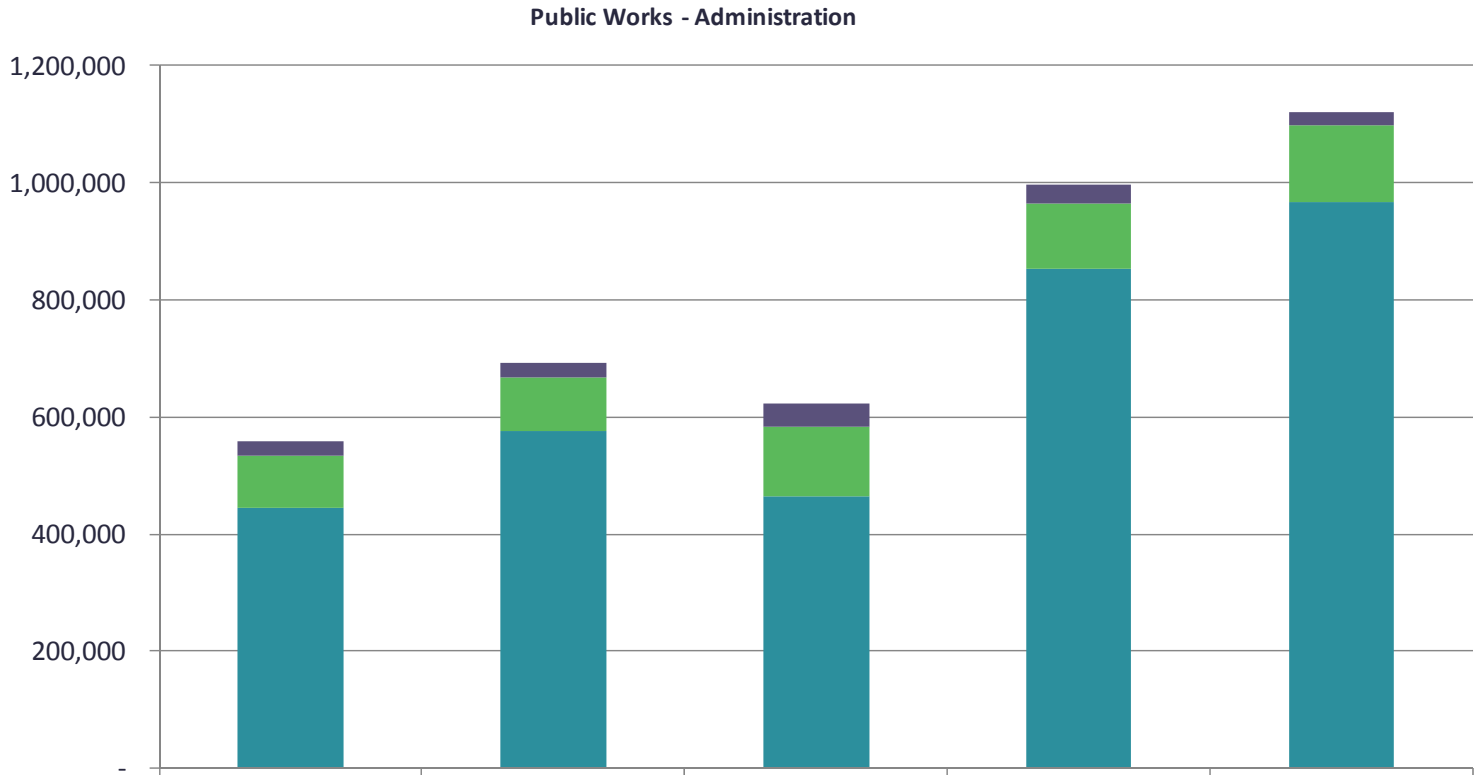
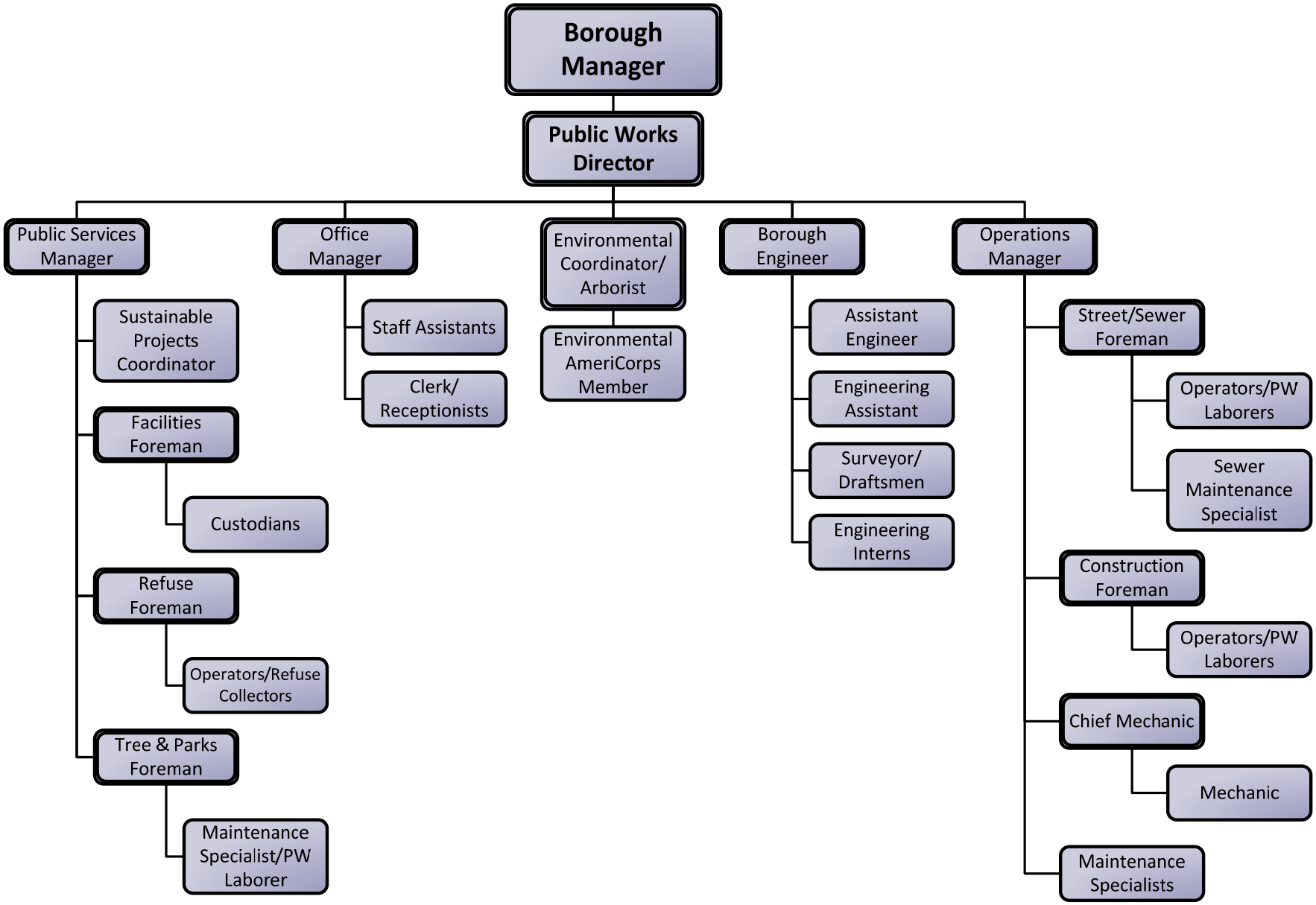
Public Works Department Administration Division



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	25,744	25,458	39,038	32,538	22,171
OPERATING	88,462	90,998	117,703	111,610	129,245
PERSONNEL	445,129	575,585	465,184	852,641	968,368
TOTAL	559,335	692,041	621,925	996,789	1,119,784

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 municipally 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, which could be completed through the use of volunteers, and solicit volunteers for completing these projects

Strategic Objectives

Municipal Separate Storm Sewer System

In accordance with a permit through DEP for our storm water system, improvements will need to be made in education and recordkeeping.

Project Management Plans

Produce a Project Management Plan (PMP) for each project. These plans will include, at a minimum, a description, budget, and 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.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
70 PUBLIC WORKS ADMIN						
REVENUE:						
CONTRACTED SERVICES	-	-	-	535,362	535,362	0.0%
TOTAL REVENUE	-	-	-	$535,362	$535,362	0.0%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	204,710	334,367	319,493	626,102	683,186	113.8%
EMPLOYEE BENEFITS	229,903	230,160	127,691	208,539	267,182	109.2%
EMPLOYEE SUPPLY/EXPN	10,516	11,058	18,000	18,000	18,000	0.0%
PERSONNEL TOTAL	$445,129	$575,585	$465,184	$852,641	$968,368	108.2%
OPERATING						
FUEL & LUBRICANTS	4,079	4,040	4,020	3,500	3,750	-6.7%
OFFICE SUPPLIES	6,204	6,927	8,735	7,130	6,450	-26.2%
PROGRAM EXPENSES	12,278	17,199	20,000	24,000	36,990	85.0%
PROFESSIONAL SERVICE	20,244	23,949	13,625	21,440	20,725	52.1%
VEHICLE REPAIR/MAIN	7,454	7,179	8,864	6,300	6,620	-25.3%
HARDWARE/SOFTWARE	21,447	13,157	44,950	33,093	36,650	-18.5%
COMMUNICATIONS	4,092	3,871	4,450	3,725	4,000	-10.1%
INSURANCE/RISK MGMT	3,973	3,985	4,699	4,062	5,360	14.1%
CONTRIBUTIONS/GRANTS	8,691	10,691	8,360	8,360	8,700	4.1%
OPERATING TOTAL	$88,462	$90,998	$117,703	$111,610	$129,245	9.8%
CAPITAL						
CAPITAL CONSTRUCTION	7,018	3,901	16,000	9,500	1,500	-90.6%
DEPRECIATION	18,726	21,557	23,038	23,038	20,671	-10.3%
CAPITAL TOTAL	$25,744	$25,458	$39,038	$32,538	$22,171	-43.2%
TOTAL EXPENDITURES	$559,335	$692,041	$621,925	$996,789	$1,119,784	80.1%
PUBLIC WORKS ADMIN TOTAL:	($559,335)	($692,041)	($621,925)	($461,427)	($584,422)	-6.0%

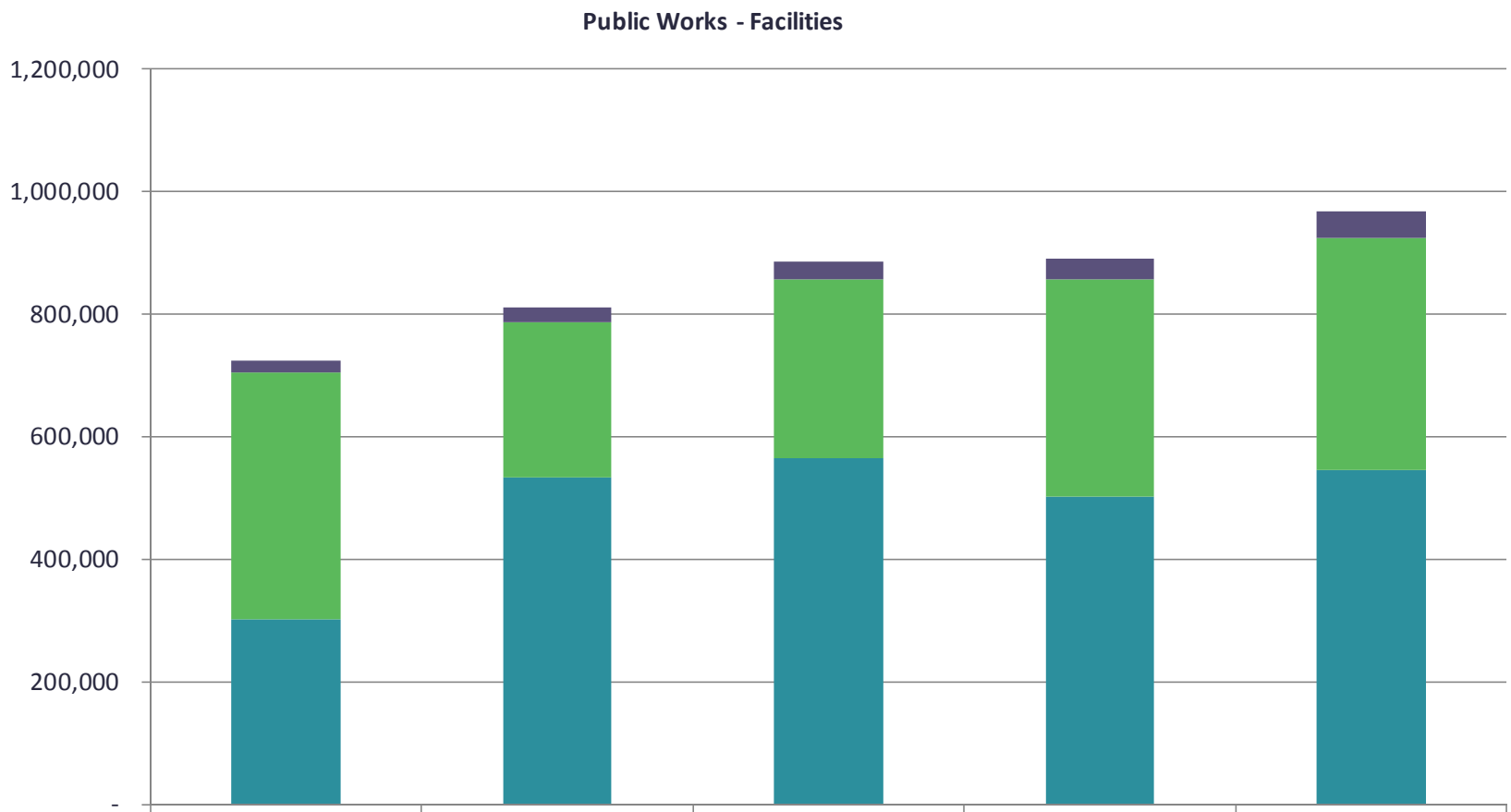
Account #	Account Description
B101 SCB GENERAL FUND	
70 PUBLIC WORKS ADMIN	
REVENUE:	
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
	Revenue received from Streets, Facilities, Trees/Park and Other Funds for Department of Public Works Administrative Services.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60115	SALARY & WAGES - PART TIME
60180	OVERTIME PAY
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61197	RETIREE HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT
	This line item includes seminars, conferences, and trade shows for those employees not licensed or accredited but who still want and need to stay abreast of new techniques, advanced training, and changing technology.
62130	CONTINUING EDUCATION/TUITION
	This line item provides appropriations for employee higher education and professional certification and licensure.

Account #	Account Description
OPERATING	
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
OFFICE SUPPLIES	
65210	SUPPLIES
65212	FORMS
	Engineering utilizes several forms that are printed in duplicate or triplicate. These forms include, sidewalk inspection forms, sewer permits, street excavation and/or occupancy permits, and tree permits.
65213	COMPUTER/COPIER SUPPLIES
65215	POSTAGE
PROGRAM EXPENSES	
66227	MEALS & MEETINGS
	This line item covers lunch meetings for the Transportation Commission. Also included are staff meetings such as the Safety Committee, the Regional Public Works Engineers, and a small amount for unscheduled design charettes.
66235	SPECIAL PROJECTS/GRANTS
	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 is 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
	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.
PROFESSIONAL SERVICE	

Account #	Account Description
67310	PROFESSIONAL SERVICES
	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 GIS services contract with Centre County.
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS
	This line item includes dues for the American Public Works Association, which are both national and local memberships. Also included are memberships with the Arbor Day Foundation and the International Society of American Arborists.
67325	CONTRACTED PUBLIC SERVICES
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
	This line item covers the cost for the fleet vehicles used by the Public Works Administration staff.
HARDWARE/SOFTWARE	
69300	COMPUTER REPAIR/REPLACEMENT
	This line item covers the surveying equipment, GPS, and other equipment used by staff.
69310	COMPUTER MAINTENANCE/SUPPORT
	Included in this line item are new and existing software maintenance costs or software including AutoCAD, ESRI and DLT Solutions.
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
CONTRIBUTIONS/GRANTS	
81510	COMMUNITY GRANTS/GIFTS
	Expenditures in this account are for monies pledged for the Water Resources Monitoring Project, as well as the Borough's dues with the Spring Creek Watershed Commission.
CAPITAL	
CAPITAL CONSTRUCTION	
93650	MINOR CAPITAL PROJECTS

Account #	Account Description
93760	CAP PURCH - FURNITR/APPLIANCES
	Overage in 2014 is associated with the restructuring of the staff assistance and the addition of the Office Manager within Planning and Public Works Administration offices.
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIPMNT
94850	DEPRECIATION-VEHICLES
	This line item covers the depreciation costs of the eight vehicles operated by the Public Works Administration.
94860	DEPRECIATION-MACH/EQUIPMENT
	This line item covers the depreciation of the eight radios used by Public Works Administration.

Public Works Department Municipal Facilities Division



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	20,296	24,509	28,830	33,630	42,500
OPERATING	402,863	253,328	292,651	355,382	377,889
PERSONNEL	301,947	534,059	565,621	502,898	547,000
TOTAL	725,106	811,896	887,102	891,910	967,389

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

- Successfully 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 has implemented cost-effective energy-saving measures and will continue to pursue identified strategies that do not directly conflict with the core services of these audited facilities. These projects should have an anticipated break-even point of five years or less.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
72 PUBLIC WORKS FACILITIES						
REVENUE:						
CONTRACTED SERVICES	138,970	143,572	120,658	126,691	126,691	5.0%
TOTAL REVENUE	$138,970	$143,572	$120,658	$126,691	$126,691	5.0%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	140,210	343,802	351,661	295,012	311,892	-11.3%
EMPLOYEE BENEFITS	157,206	184,459	205,947	199,386	228,108	10.8%
EMPLOYEE SUPPLY/EXPN	4,531	5,798	8,013	8,500	7,000	-12.6%
PERSONNEL TOTAL	$301,947	$534,059	$565,621	$502,898	$547,000	-3.3%
OPERATING						
INSTITUTIONAL SUPPLY	22,036	18,037	20,000	18,000	18,500	-7.5%
FUEL & LUBRICANTS	3,521	2,799	3,100	2,800	3,100	0.0%
PROGRAM EXPENSES	6,862	7,702	8,300	9,000	8,300	0.0%
PROFESSIONAL SERVICE	156,323	50	1,410	87,203	87,203	6084.6%
VEHICLE REPAIR/MAIN	12,407	6,065	8,000	5,000	8,000	0.0%
HARDWARE/SOFTWARE	-	-	3,000	-	500	-83.3%
LAND/BLDG/FACILITIES	61,395	61,562	75,222	79,500	78,000	3.7%
SMALL TOOLS/EQUIP	8,772	22,602	10,000	17,000	18,000	80.0%
COMMUNICATIONS	1,228	1,244	1,750	1,400	1,850	5.7%
UTILITIES	125,687	122,166	142,800	123,409	137,788	-3.5%
INSURANCE/RISK MGMT	4,633	11,102	19,069	12,070	16,648	-12.7%
OPERATING TOTAL	$402,863	$253,328	$292,651	$355,382	$377,889	29.1%
CAPITAL						
CAPITAL CONSTRUCTION	2,659	9,939	11,300	16,100	8,500	-24.8%
DEPRECIATION	17,637	14,570	17,530	17,530	34,000	94.0%
CAPITAL TOTAL	$20,296	$24,509	$28,830	$33,630	$42,500	47.4%
TOTAL EXPENDITURES	$725,106	$811,896	$887,102	$891,910	$967,389	9.1%

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
PUBLIC WORKS FACILITIES TOTAL:	($586,137)	($668,323)	($766,444)	($765,219)	($840,698)	9.7%

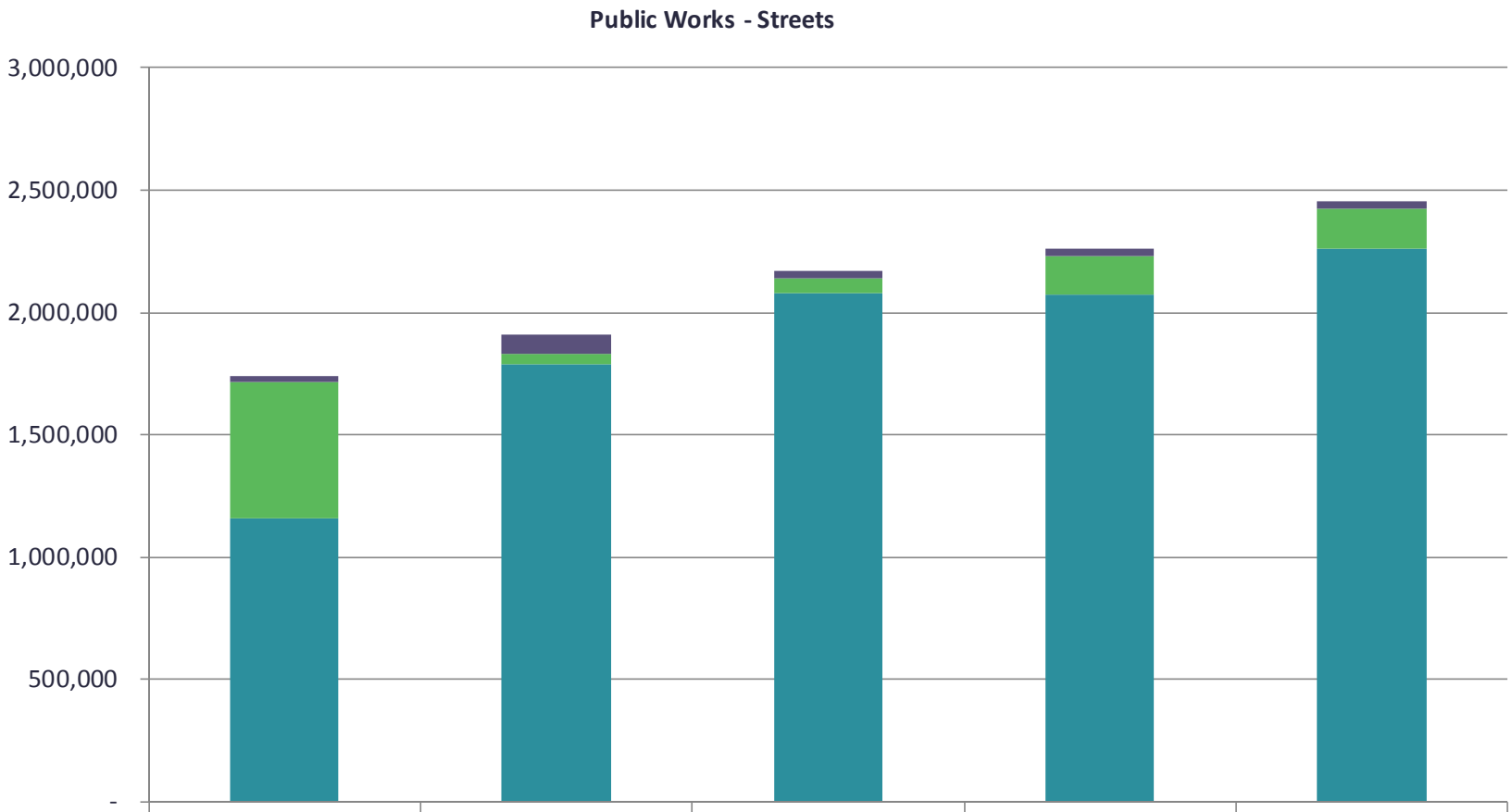
Account #	Account Description
B101 SCB GENERAL FUND	
72 PUBLIC WORKS FACILITIES	
REVENUE:	
GRANTS	
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
	This account includes the custodial and building maintenance services provided to Schlow Centre Region Library.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
	Payroll charges for Custodians and the Facilities Foreman are posted to this account along with pro-rated charges for Public Works Administration staff.
60115	SALARY & WAGES - PART TIME
60180	OVERTIME PAY
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT
	The cost of attendance at conferences and seminars for staff assigned to managing or maintaining municipal facilities are charged to this account.

Account #	Account Description
62130	CONTINUING EDUCATION/TUITION
	This line item provides appropriations for employee higher education and professional certification and licensure.
62160	CLOTHING/UNIFORMS & MAINT
OPERATING	
INSTITUTIONAL SUPPLY	
63226	CLEANING SUPPLIES
	Custodial supplies specific to the operation of government buildings are charged to this account.
63236	BUILDING SUPPLIES
	Non-custodial supplies specific to the operation of government buildings are charged to this account.
FUEL & LUBRICANTS	
64230	HEATING FUEL
64231	GASOLINE/LUBRICANTS
	All fuel used in buildings (diesel generators) and in vehicles assigned to municipal facilities is charged to this account.
PROGRAM EXPENSES	
66238	GROUP ACTIVITIES/PROGRAM SUPP
	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.
PROFESSIONAL SERVICE	
67329	PUBLIC WORKS SERVICES
	This amount represents Facilities allocation from Public Works Administration.
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
HARDWARE/SOFTWARE	
69300	COMPUTER REPAIR/REPLACEMENT
LAND/BLDG/FACILITIES	

Account #	Account Description
70372	REPAIRS & MAINT - BUILDINGS
	This account includes budgeted funds for unanticipated repairs to buildings and building mechanisms.
70373	CONTRCTED BLDG MAINT/REPAIRS
	Contracts for maintenance and repairs related to the Municipal Building, Service Building, 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.
SMALL TOOLS/EQUIP	
71260	SMALL TOOLS & MINOR EQUIPMENT
	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 are, charged to this account.
71300	REPAIRS & MAINT - EQUIPMENT
	Charges are posted to this account for parts purchased directly and used by facilities staff or outside contractors to repair building equipment.
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
72327	RADIO EQUIPMENT MAINTENANCE
	Radio equipment repairs not covered under warranty are charged to this account.
UTILITIES	
73360	ELECTRICITY
	The cost of electricity for the Municipal Building and Service Building is charged to this line item.
73362	GAS
	The cost of natural gas for the Municipal Building and Service Building is charged to this account.
73365	SOLID WASTE DISPOSAL
	This line item represents the cost of refuse disposal for the Municipal Building and Service Building.
73366	WATER AND SEWER
	The cost of water consumption and sewer service for the Municipal Building and Service Building are charged to this account.

Account #	Account Description
73367	CABLE
	This line item represents the cost of cable service for the Service Building.
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
	The costs assigned to the Municipal Building, the Service Building, and the former Verizon Building for insurance are charged to this account.
CAPITAL	
CAPITAL CONSTRUCTION	
93650	MINOR CAPITAL PROJECTS
93740	CAP PURCHASE-COMP/PRDCTN EQUIP
93750	CAP PURCH - SPECIALIZED EQUIP
	This line item covers the purchase of a thermal imaging camera to be used primarily for building energy efficiency projects. Thermal imaging gives the ability to identify heat loss points to focus improvements for limited scope projects.
93760	CAP PURCH - FURNITR/APPLIANCES
93775	CAP PURCHASES - MAJOR EQUIP
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIPMNT
	This appropriation covers year 1 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
94860	DEPRECIATION-MACH/EQUIPMENT
	Depreciation of radio equipment assigned to municipal facilities is charged to this account.

Public Works Department Streets Division



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	27,771	81,313	31,597	31,597	30,301
OPERATING	559,264	42,591	59,360	157,393	162,091
PERSONNEL	1,156,096	1,787,651	2,077,561	2,074,433	2,260,569
TOTAL	1,743,130	1,911,555	2,168,518	2,263,423	2,452,961

Overview

The appropriation in this budget covers the cost of the Public Works Streets crew, emergency weekend stand-by pay, and generally those 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 5 years
- Reduce average tons of salt per storm 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

The Department will be focusing on needed street maintenance, such as crack sealing, milling and patching and applying E-3 emulsion spray patch. Staff will 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

The Division will reduce salt usage by applying materials at a standard application rate and increase plowing operations to reduce the need for de-icing. Salt spreading equipment will be replaced with new technology, including electronically calibrated equipment. For a quicker response, all front-line snowplow trucks will be equipped with wing plows.

Financial Tracking Improvements

Through the implementation of a work order system, the Division will track all costs associated with street maintenance activities.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
73 PUBLIC WORKS STREETS						
REVENUE:						
LICENSES AND PERMITS	5,760	6,936	5,500	5,500	5,500	0.0%
GRANTS	-	-	-	1,027	-	0.0%
CONTRACTED SERVICES	1,218,591	1,543,472	1,584,348	1,693,114	2,105,430	32.9%
TOTAL REVENUE	$1,224,351	$1,550,408	$1,589,848	$1,699,641	$2,110,930	32.8%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	676,182	1,206,367	1,388,810	1,409,009	1,443,432	3.9%
EMPLOYEE BENEFITS	468,982	568,405	671,826	647,499	798,212	18.8%
EMPLOYEE SUPPLY/EXPN	10,931	12,879	16,925	17,925	18,925	11.8%
PERSONNEL TOTAL	$1,156,096	$1,787,651	$2,077,561	$2,074,433	$2,260,569	8.8%
OPERATING						
FUEL & LUBRICANTS	30,179	6,439	5,500	8,893	6,650	20.9%
OFFICE SUPPLIES	1,324	1,486	1,800	1,250	1,750	-2.8%
PROGRAM EXPENSES	6,595	6,482	16,100	12,100	12,100	-24.8%
PROFESSIONAL SERVICE	493,261	225	-	103,658	103,658	0.0%
VEHICLE REPAIR/MAIN	4,617	4,829	6,675	6,675	6,875	3.0%
SMALL TOOLS/EQUIP	250	258	1,625	1,625	2,100	29.2%
COMMUNICATIONS	4,082	3,772	5,525	3,700	4,125	-25.3%
INSURANCE/RISK MGMT	18,956	19,099	22,135	19,492	24,833	12.2%
OPERATING TOTAL	$559,264	$42,591	$59,360	$157,393	$162,091	173.1%
CAPITAL						
CAPITAL CONSTRUCTION	11,310	60,136	4,500	4,500	6,500	44.4%
DEPRECIATION	16,461	21,177	27,097	27,097	23,801	-12.2%
CAPITAL TOTAL	$27,771	$81,313	$31,597	$31,597	$30,301	-4.1%
TOTAL EXPENDITURES	$1,743,130	$1,911,555	$2,168,518	$2,263,423	$2,452,961	13.1%

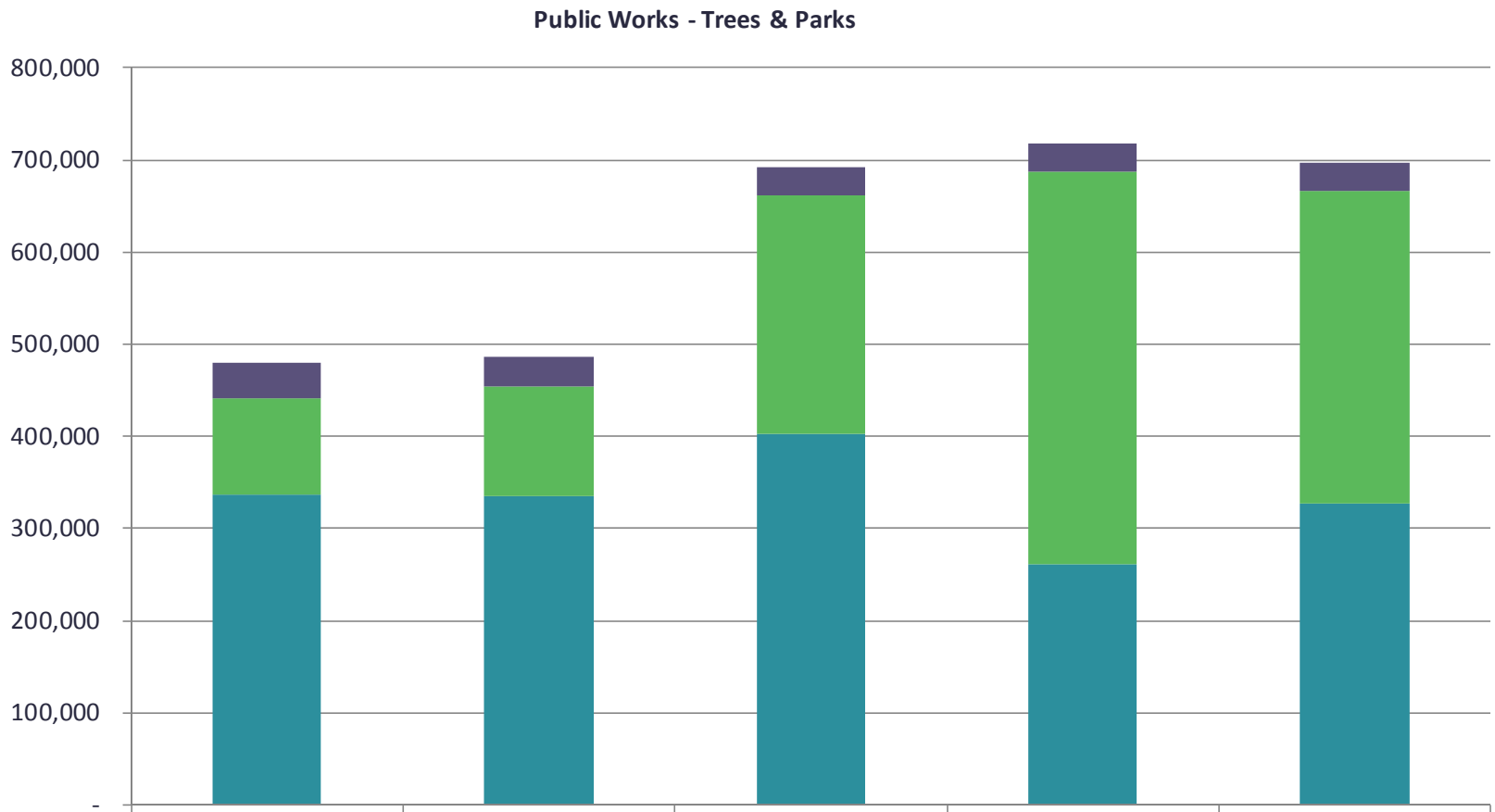
Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
PUBLIC WORKS STREETS TOTAL:	($518,778)	($361,146)	($578,670)	($563,782)	($342,031)	-40.9%

Account #	Account Description
B101 SCB GENERAL FUND	
73 PUBLIC WORKS STREETS	
REVENUE:	
LICENSES AND PERMITS	
41625	STREET PERMITS
GRANTS	
44100	FEDERAL GRANT
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
	Revenue received from Facilities, Trees/Parks, and other funds for Administrative and Labor Services.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60115	SALARY & WAGES - PART TIME
60180	OVERTIME PAY
60185	OTHER COMPENSATION
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT
	The appropriated funds provide for two employees to attend the American Public Works Association North American Snow Conference.

Account #	Account Description
62130	CONTINUING EDUCATION/TUITION
	This line item provides appropriations for employee higher education, professional certification, and licensure. Anticipated 2015 activities include participation in the National Institute for Certification in Engineering Technologies (NICETS) program.
62160	CLOTHING/UNIFORMS & MAINTENNCE
OPERATING	
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
OFFICE SUPPLIES	
65210	SUPPLIES
PROGRAM EXPENSES	
66227	MEALS & MEETINGS
66235	SPECIAL PROJECTS/GRANTS
66238	GROUP ACTIVITIES/PROGRAM SUPP
	This account provides monies for the purchase of various supplies for projects and maintenance.
PROFESSIONAL SERVICE	
67329	PUBLIC WORKS SERVICES
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
SMALL TOOLS/EQUIP	
71260	SMALL TOOLS & MINOR EQUIPMENT
	This line item is used to procure small items such as drills, saws, and leaf blowers.
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
72327	RADIO EQUIPMENT MAINTENANCE
	This account includes the three-year warranty provided with the 2014 purchase of new portable radios. This warranty will cover most charges for repairs.
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
CAPITAL	
CAPITAL CONSTRUCTION	

Account #	Account Description
93775	CAP PURCHASES - MAJOR EQUIP
	This account includes the costs of traffic control devices such as signs, traffic cones, stop and slow paddles, and standards.
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIPMNT
94850	DEPRECIATION-VEHICLES
94860	DEPRECIATION-MACH/EQUIPMENT
	This appropriation covers the depreciation value of the radios purchased in 2014. The depreciation will be spread over a ten year period.

Public Works Department Shade Tree/Parks Division



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	39,188	31,711	29,812	29,802	30,562
OPERATING	104,270	119,087	259,065	427,182	340,371
PERSONNEL	336,557	334,934	402,699	260,517	326,591
TOTAL	480,015	485,732	691,576	717,501	697,524

Overview

The Shade Tree Division of the Public Works Department plants, prunes, sprays, maintains, and removes shade trees in the grassplot 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 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 conflict 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 installation and park maintenance.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
74 PUBLIC WORKS TREES/PARKS						
REVENUE:						
GRANTS	-	-	5,000	-	-	-100.0%
CONTRACTED SERVICES	-	2,671	-	806	-	0.0%
USER/USAGE CHARGES	850	2,712	850	-	850	0.0%
TOTAL REVENUE	$850	$5,383	$5,850	$806	$850	-85.5%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	266,241	251,143	273,688	172,568	210,361	-23.1%
EMPLOYEE BENEFITS	66,338	80,563	123,011	84,689	109,730	-10.8%
EMPLOYEE SUPPLY/EXPN	3,978	3,228	6,000	3,260	6,500	8.3%
PERSONNEL TOTAL	$336,557	$334,934	$402,699	$260,517	$326,591	-18.9%
OPERATING						
FUEL & LUBRICANTS	8,720	8,963	10,500	9,100	10,500	0.0%
OFFICE SUPPLIES	1,225	1,079	1,750	1,950	2,000	14.3%
PROGRAM EXPENSES	24,602	30,316	91,850	55,250	55,010	-40.1%
PROFESSIONAL SERVICE	-	44,233	125,000	323,232	237,044	89.6%
VEHICLE REPAIR/MAIN	63,423	29,552	22,500	30,500	27,750	23.3%
SMALL TOOLS/EQUIP	1,377	340	1,500	1,500	1,500	0.0%
COMMUNICATIONS	1,781	1,427	2,300	1,650	2,300	0.0%
INSURANCE/RISK MGMT	3,142	3,177	3,665	4,000	4,267	16.4%
OPERATING TOTAL	$104,270	$119,087	$259,065	$427,182	$340,371	31.4%
CAPITAL						
CAPITAL CONSTRUCTION	3,922	12,279	8,900	8,800	10,000	12.4%
DEPRECIATION	35,266	19,432	20,912	21,002	20,562	-1.7%
CAPITAL TOTAL	$39,188	$31,711	$29,812	$29,802	$30,562	2.5%
TOTAL EXPENDITURES	$480,015	$485,732	$691,576	$717,501	$697,524	0.9%

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
PUBLIC WORKS TREES/PARKS TOTAL:	($479,165)	($480,349)	($685,726)	($716,695)	($696,674)	1.6%

Account #	Account Description
B101 SCB GENERAL FUND	
74 PUBLIC WORKS TREES/PARKS	
REVENUE:	
GRANTS	
44100	FEDERAL GRANT
	A grant awarded in 2014 for the development of an Emerald Ash Borer management plan is represented in this account. No monies will be expended in 2015.
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
USER/USAGE CHARGES	
47500	SPECIAL ASSESSMENTS
	Individuals may be assessed the value of a tree under certain circumstances, including permanent damage or the request for the addition of a tree where none was previously planted along the rights-of-way.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60115	SALARY & WAGES - PART TIME
60180	OVERTIME PAY
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	

Account #	Account Description
62121	PROFESSIONAL DEVELOPMENT
	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
	This line item provides appropriations for employee higher education and professional certification and licensure.
62160	CLOTHING/UNIFORMS & MAINTENNCE
OPERATING	
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
OFFICE SUPPLIES	
65210	SUPPLIES
65213	COMPUTER/COPIER SUPPLIES
65215	POSTAGE
PROGRAM EXPENSES	
66221	PLANT MATERIAL/MAINTENANCE
	This account will be used for the purchase of new street trees and replacement plantings for the Municipal Building, on-street rain gardens, and the Wetland Education Center. This account is also used for the purchase of planting materials for flower beds.
66222	CHEMICALS/PESTICIDE/FERTILIZER
	This allocation will support a new Emerald Ash Borer treatment program and other continuing programs.
66227	MEALS & MEETINGS
	Expenses for monthly meetings of the Tree Commission are charged to this account.
66235	SPECIAL PROJECTS/GRANTS
	Expenses for the development of the Emerald Ash Borer management plan, including the required local match to support the grant noted in account B101-16-74-00-0000-000-44100, were posted to this account in 2014.
66238	GROUP ACTIVITIES/PROGRAM SUPP
	This account includes charges for consumables, supplies, portable toilet rentals, and small engine repairs.
PROFESSIONAL SERVICE	

Account #	Account Description
67326	OTHER CONTRACTED SERVICES
	This line time includes the recommended tree pruning as stated in the Municipal Tree Plan. Based on a 5-year cycle, 1,400 trees should be pruned each year. The current Borough crew is able to prune up to 500 trees per year and the pruning for the remaining 900 trees would be done by contracted services. Also included in this line item are the costs for stump grinding and tub grinding.
67327	FINANCIAL SERVICES
67329	PUBLIC WORKS SERVICES
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
68257	RENT OF EQUIPMENT/MACHINERY
	Charges for this account cover the rental costs for equipment used for tree planting.
SMALL TOOLS/EQUIP	
71260	SMALL TOOLS & MINOR EQUIPMENT
	This account includes routine purchases of hand saws, climbing gear, ropes, and small chain saws.
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
72327	RADIO EQUIPMENT MAINTENANCE
72330	ADVERTISING
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
CAPITAL	
CAPITAL CONSTRUCTION	
93710	CAP PURCHASES - LAND
93775	CAP PURCHASES - MAJOR EQUIP
	This appropriation includes monies for the purchase and delivery of tree grates with frames and tree guards.
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIPMNT
94850	DEPRECIATION-VEHICLES
94860	DEPRECIATION-MACH/EQUIPMENT
	Depreciation of radio equipment assigned to the Shade Tree Operation is charged to this account.

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, 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 is the responsibility of Penn State University).

Custodial Care

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

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B104 SCB BUS TERMINAL						
77 PUBLIC TRANSPORTATION						
REVENUE:						
INTEREST AND RENTS	24,489	23,137	22,320	22,320	25,971	16.4%
CONTRACTED SERVICES	1,701	1,899	1,600	1,500	1,500	-6.3%
USER/USAGE CHARGES	9,542	6,160	9,618	5,184	5,184	-46.1%
MISC/CONTRIBUTIONS	-	-	-	20,606	38,081	0.0%
TOTAL REVENUE	$35,731	$31,196	$33,538	$49,610	$70,736	110.9%
EXPENDITURES:						
PERSONNEL						
EMPLOYEE BENEFITS	-	326	1,291	-	-	-100.0%
PERSONNEL TOTAL	-	$326	$1,291	-	-	-100.0%
OPERATING						
INSTITUTIONAL SUPPLY	1,505	2,359	2,100	2,100	2,150	2.4%
PROFESSIONAL SERVICE	16,862	19,813	21,158	31,310	36,494	72.5%
LAND/BLDG/FACILITIES	1,490	1,519	1,700	1,575	1,700	0.0%
COMMUNICATIONS	1,959	2,137	2,200	1,950	2,200	0.0%
UTILITIES	6,067	5,441	6,000	6,100	6,450	7.5%
INSURANCE/RISK MGMT	212	216	257	290	270	5.1%
OPERATING TOTAL	$28,095	$31,485	$33,415	$43,325	$49,264	47.4%
OTHER EXPENSE						
OTHER EXPENDITURES	4,298	13,258	14,053	21,472	21,472	52.8%
OTHER EXPENSE TOTAL	$4,298	$13,258	$14,053	$21,472	$21,472	52.8%
TOTAL EXPENDITURES	$32,393	$45,068	$48,759	$64,797	$70,736	45.1%
PUBLIC TRANSPORTATION TOTAL:	$3,338	($13,872)	($15,221)	($15,187)	-	-100.0%
SCB BUS TERMINAL TOTAL	**$3,338**	**($13,872)**	**($15,221)**	**($15,187)**	**-**	**-100.0%**

Account #	Account Description
B104 SCB BUS TERMINAL	
77 PUBLIC TRANSPORTATION	
REVENUE:	
INTEREST AND RENTS	
43100	INTEREST EARNINGS
43170	RENT OF FACILITIES
	Rent paid by the operator of the bus terminal, as well as rental of bus parking at the rear of the terminal are posted to this account.
CONTRACTED SERVICES	
46210	SALE OF MATERIALS/CONCESSIONS
	Payments received from the vending company for concessions in the bus terminal building constitute this revenue account.
USER/USAGE CHARGES	
47400	PERMITS/PASSES
	Parking permit revenue for nine monthly rental spaces are posted to this account.
MISC/CONTRIBUTIONS	
49160	INTERFUND OPERATING TRANSFERS
	Transfer from the General Fund (B101) to provide operating support to the enterprise.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING

Account #	Account Description
OPERATING	
INSTITUTIONAL SUPPLY	
63237	INSTITUTIONAL SUPPLIES
	Custodial and other supplies used in the maintenance of the bus terminal are charged to this line item.
PROFESSIONAL SERVICE	
67311	ACCOUNTING & AUDITING
	This appropriation covers the cost of review and preparation of the annual audited financial statements.
67329	PUBLIC WORKS SERVICES
	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.
LAND/BLDG/FACILITIES	
70372	REPAIRS & MAINT - BUILDINGS
	This appropriation covers the cost of minor repairs and maintenance of the bus terminal building. Major repairs are the responsibility of Penn State University.
70373	CONTRCTED BLDG MAINT/REPAIRS
	This appropriation covers the cost of walk-off floor mats.
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
	The monthly charges for pay telephones at the bus terminal are charged to this appropriation.
UTILITIES	
73360	ELECTRICITY
73365	SOLID WASTE DISPOSAL
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
OTHER EXPENSE	
OTHER EXPENDITURES	

Account #	Account Description
96500	INDIRECT COSTS 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 2013 Cost Allocation Plan.

Compost Operations

Overview

The Compost Operations Fund uses revenues from the disposal of leaves from the Townships of College, Ferguson, and Patton, and the Borough, at the Borough's Compost 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 2015, which is ultimately expected to divert 1,100 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, as well as 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.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B107 SCB COMPOST OPERATIONS						
75 PUBLIC WORKS REFUSE/COMPOST						
REVENUE:						
INTEREST AND RENTS	4,678	2,248	2,000	2,000	2,000	0.0%
CONTRACTED SERVICES	172,216	147,850	181,025	154,525	163,525	-9.7%
SPECIAL ASSESSMENTS	13	169	-	75	-	0.0%
MISC/CONTRIBUTIONS	58,425	72,765	92,865	86,425	102,425	10.3%
TOTAL REVENUE	$235,332	$223,033	$275,890	$243,025	$267,950	-2.9%
EXPENDITURES:						
PERSONNEL						
EMPLOYEE BENEFITS	-	5,406	12,659	-	-	-100.0%
EMPLOYEE SUPPLY/EXPN	1,053	1,785	3,500	3,134	4,500	28.6%
PERSONNEL TOTAL	$1,053	$7,191	$16,159	$3,134	$4,500	-72.2%
OPERATING						
INSTITUTIONAL SUPPLY	498	2,925	3,000	250	1,000	-66.7%
FUEL & LUBRICANTS	10,036	10,730	14,000	19,500	20,750	48.2%
OFFICE SUPPLIES	202	55	150	750	1,000	566.7%
PROFESSIONAL SERVICE	141,893	116,544	229,162	233,896	284,132	24.0%
VEHICLE REPAIR/MAIN	18,985	24,701	23,500	24,500	32,000	36.2%
SMALL TOOLS/EQUIP	-	65	750	750	1,900	153.3%
COMMUNICATIONS	-	-	600	300	600	0.0%
UTILITIES	332	350	600	425	600	0.0%
INSURANCE/RISK MGMT	4,616	4,857	5,613	4,611	5,652	0.7%
OPERATING TOTAL	$176,561	$160,227	$277,375	$284,982	$347,634	25.3%
CAPITAL						
CAPITAL CONSTRUCTION	6,220	15,000	2,859	2,859	-	-100.0%
DEPRECIATION	140,561	87,877	78,120	78,120	77,750	-0.5%
CAPITAL TOTAL	$146,781	$102,877	$80,979	$80,979	$77,750	-4.0%
OTHER EXPENSE						

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
OTHER EXPENDITURES	13,221	5,835	6,185	35,654	35,654	476.5%
OTHER EXPENSE TOTAL	$13,221	$5,835	$6,185	$35,654	$35,654	476.5%
TOTAL EXPENDITURES	$337,616	$276,130	$380,698	$404,749	$465,538	22.3%
PUBLIC WORKS REFUSE/COMPOST TOTAL:	($102,284)	($53,098)	($104,808)	($161,724)	($197,588)	88.5%
SCB COMPOST OPERATIONS TOTAL	**($102,284)**	**($53,098)**	**($104,808)**	**($161,724)**	**($197,588)**	**88.5%**

Account #	Account Description
B107 SCB COMPOST OPERATIONS	
75 PUBLIC WORKS REFUSE/COMPOST	
REVENUE:	
INTEREST AND RENTS	
43100	INTEREST EARNINGS
	Anticipated interest earnings on funds attributable to the Compost Operations Fund are represented in this account.
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
	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
	This account represents bulk compost sold to Glenn O. Hawbaker, Inc., who manages retail sales of compost through their Construction Waste Recycling facility and wholesale sales arranged directly with the Borough. Bagged product is also sold at the Public Works Service Facility on Osmond Street. Production of finished compost should increase as a result of the diversion of food scraps from residential and commercial accounts. Marketing efforts may be required to generate new customers for the additional material.
SPECIAL ASSESSMENTS	
48140	SALE OF GENERAL FIXED ASSETS
MISC/CONTRIBUTIONS	
49160	INTERFUND OPERATING TRANSFERS
	This line item represents payments from the Borough Refuse Collection Fund for leaf disposal plus anticipated disposal of 1,100 tons of food waste diverted from residential and commercial properties.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE

Account #	Account Description
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT
	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
	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 & MAINTENNCE
OPERATING	
INSTITUTIONAL SUPPLY	
63236	BUILDING SUPPLIES
	Supplies specific to the pole building at the Compost Facility are charged to this account.
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
64232	DIESEL FUEL
OFFICE SUPPLIES	
65210	SUPPLIES
PROFESSIONAL SERVICE	
67311	ACCOUNTING & AUDITING
	The portion of the cost of the preparation of the annual audited financial statements is charged to this account.

Account #	Account Description
67325	CONTRACTED PUBLIC SERVICES
	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
	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.
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
68257	RENT OF EQUIPMENT/MACHINERY
	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.
SMALL TOOLS/EQUIP	
71260	SMALL TOOLS & MINOR EQUIPMENT
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
72327	RADIO EQUIPMENT MAINTENANCE
	This account includes the three-year warranty provided with the 2014 purchase of new portable radios. This warranty will cover most charges for repairs.
UTILITIES	
73360	ELECTRICITY
73366	WATER AND SEWER
	Water service at the facility is used to wash equipment and, in extreme dry periods, to add moisture to the compost windrows.
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
CAPITAL	
CAPITAL CONSTRUCTION	
93720	CAP PURCHASES - IMPROVEMENTS

Account #	Account Description
93730	CAP PURCHASES - BUILDINGS
93750	CAP PURCH - SPECIALIZED EQUIP
DEPRECIATION	
94800	DEPRECIATION-LAND IMPROVEMENTS
94820	DEPRECIATION-BUILDINGS
94830	DEPRECIATION-BLGS IMPROVEMENT
94850	DEPRECIATION-VEHICLES
94860	DEPRECIATION-MACH/EQUIPMENT
	Depreciation of specialty equipment and radios are represented in this account.
OTHER EXPENSE	
OTHER EXPENDITURES	
96500	INDIRECT COSTS
	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 2013 Cost Allocation Plan.

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 be injected 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.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B108 SCB SANITARY SEWER						
76 PUBLIC WORKS SANITARY SEWER						
REVENUE:						
LICENSES AND PERMITS	2,860	5,738	3,000	4,075	4,000	33.3%
INTEREST AND RENTS	12,329	6,491	10,000	6,500	6,000	-40.0%
GRANTS	-	-	-	4,445	-	0.0%
USER/USAGE CHARGES	6,188,540	5,744,633	6,062,500	5,641,700	5,695,000	-6.1%
SPECIAL ASSESSMENTS	-	-	22,000	-	22,000	0.0%
TOTAL REVENUE	$6,203,729	$5,756,862	$6,097,500	$5,656,720	$5,727,000	-6.1%
EXPENDITURES:						
PERSONNEL						
EMPLOYEE BENEFITS	69	14,914	29,140	-	-	-100.0%
EMPLOYEE SUPPLY/EXPN	14	-	3,700	2,250	5,000	35.1%
PERSONNEL TOTAL	$84	$14,914	$32,840	$2,250	$5,000	-84.8%
OPERATING						
FUEL & LUBRICANTS	25,048	27,142	30,800	28,500	30,000	-2.6%
PROGRAM EXPENSES	23,786	28,377	50,000	39,200	50,000	0.0%
PROFESSIONAL SERVICE	346,581	407,119	823,457	473,573	982,810	19.4%
VEHICLE REPAIR/MAIN	65,499	80,743	66,000	53,575	66,000	0.0%
SMALL TOOLS/EQUIP	-	4,496	2,500	500	3,000	20.0%
COMMUNICATIONS	222	67	1,500	200	1,100	-26.7%
UTILITIES	4,496,251	4,477,432	4,485,550	4,055,550	4,152,800	-7.4%
INSURANCE/RISK MGMT	6,462	6,524	7,507	6,645	8,801	17.2%
OPERATING TOTAL	$4,963,850	$5,031,899	$5,467,314	$4,657,743	$5,294,511	-3.2%
CAPITAL						
CAPITAL CONSTRUCTION	179	7,674	610,788	503,459	637,000	4.3%
DEPRECIATION	372,200	352,501	60,951	88,845	101,239	66.1%
CAPITAL TOTAL	$372,379	$360,175	$671,739	$592,303	$738,239	9.9%
OTHER EXPENSE						

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
OTHER EXPENDITURES	139,141	94,318	99,977	154,421	154,421	54.5%
OTHER EXPENSE TOTAL	$139,141	$94,318	$99,977	$154,421	$154,421	54.5%
TOTAL EXPENDITURES	$5,475,453	$5,501,306	$6,271,869	$5,406,717	$6,192,171	-1.3%
PUBLIC WORKS SANITARY SEWER TOTAL:	$728,276	$255,556	($174,369)	$250,003	($465,171)	166.8%
SCB SANITARY SEWER TOTAL	**$728,276**	**$255,556**	**($174,369)**	**$250,003**	**($465,171)**	**166.8%**

Account #	Account Description
B108 SCB SANITARY SEWER	
76 PUBLIC WORKS SANITARY SEWER	
REVENUE:	
LICENSES AND PERMITS	
41575	SEWAGE PERMITS
	Permit fees are charged to cover inspection costs for work completed on sewer connections to Borough's system. Income from permit collections are realized in this account.
INTEREST AND RENTS	
43100	INTEREST EARNINGS
GRANTS	
44100	FEDERAL GRANT
USER/USAGE CHARGES	
47450	USER FEES
	Income from sewer tapping fees are represented in this account.
47460	USAGE CHARGES
SPECIAL ASSESSMENTS	
48140	SALE OF GENERAL FIXED ASSETS
	The sale of assets, such as old sewer maintenance equipment, is included in this account.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING

Account #	Account Description
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT
	Expenses incurred for training and professional development, including state and federal requirements, are included in this line item.
62130	CONTINUING EDUCATION/TUITION
	This line item provides appropriations for employee higher education and professional certification and licensure. Anticipated 2015 activities include specialized training for the entry into manholes, as well as other safety and maintenance training requirements.
OPERATING	
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
PROGRAM EXPENSES	
66238	GROUP ACTIVITIES/PROGRAM SUPP
	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.
PROFESSIONAL SERVICE	
67311	ACCOUNTING & AUDITING
67313	ENGINEERING & ARCHITECTURAL
	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 2015, staff proposes to include funds 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 UAJA) for sewer treatment.
67314	LEGAL SERVICES
67326	OTHER CONTRACTED SERVICES
67326-I&I	OTHER CONTRACTED SERVICES
	Inflow and Infiltration within sewer lines is undesirable in that relatively clean water must be treated once it enters the sewer system. In 2014, staff along with consultants made significant improvements, including the lining of pipes and manholes, meter replacement, and disconnecting now defunct lines. This line item is for the costs of continuing this program in 2015.
67327	FINANCIAL SERVICES
	The State College Borough Water Authority 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.

Account #	Account Description
67329	PUBLIC WORKS SERVICES
	This line item is for labor performed by the Public Works Department on sewer maintenance. For 2015, it is anticipated that 5,834 hours will be spent on Sanitary Sewer maintenance activities.
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
	The maintenance charges for vehicles and equipment including backhoes, dump trucks, sewer jetters, message boards, compressors, and skid loaders are included in this account.
SMALL TOOLS/EQUIP	
71300	REPAIRS & MAINT - EQUIPMENT
	This line item includes funds for the repair of specialized sewer equipment, such as meters, pumps, television equipment, cameras, jetters, etc.
COMMUNICATIONS	
72321	MONTHLY CELL/TELEPHONE CHARGES
	This line item represents the cost for cellular data services to provide meter flow data in real time.
72327	RADIO EQUIPMENT MAINTENANCE
	This account includes the three-year warranty provided with the 2014 purchase of new portable radios. This warranty will cover most charges for repairs.
UTILITIES	
73360	ELECTRICITY
73366	WATER AND SEWER
	Charges for domestic water used for the sewer cleaning operation are expensed in this account. With the rainwater harvesting at the new service facility, the use of domestic water will decrease since the cleaning operation will use the harvested rainwater.
73368	SEWAGE TREATMENT COSTS
	This line item accounts for treatment costs at both the PSU plant and UAJA plant. Expenses in this account include 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, which will provide for more accurate flow data, particularly during low flow periods of the day.
INSURANCE/RISK MGMT	

Account #	Account Description
80351	PROPERTY INSURANCE
CAPITAL	
CAPITAL CONSTRUCTION	
93724-SS 1	CAPITAL - INFRASTRUCTURE
	This line item appropriation funds the Sanitary Sewer Rehabilitation/Replacement (SS 1) capital project, which is contained in the approved 2015-2019 Capital Improvement Plan.
93724	CAPITAL - INFRASTRUCTUVE
93724-I&I	CAPITAL - INFRASTRUCTURE
93750	CAP PURCH - SPECIALIZED EQUIP
93775	CAP PURCHASES - MAJOR EQUIP
	This account includes the purchase of an under the tailgate mounted side discharge conveyor unit. The unit allows the discharge of material off the truck directly into a trench. The unit will save significant time in the trench backfilling process.
93780	CAP PURCHASES - VEHICLES
	The purchase of a new backhoe and aerial truck but not budgeted for 2014 were charged to this account. A 2001 Freightliner dump truck is proposed to be replaced in 2015.
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIPMNT
94850	DEPRECIATION-VEHICLES
	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 #81 in 2015.
94860	DEPRECIATION-MACH/EQUIPMENT
	This appropriation is for the depreciation of the Division's two way radios.
94880	DEPRECIATION-INFRASTRUCTURE
DEBT	
DEBT	
OTHER EXPENSE	
OTHER EXPENDITURES	

Account #	Account Description
96500	INDIRECT COSTS 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 on actual costs from the 2013 Cost Allocation Plan.

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 being collected by Borough staff, 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 1,100 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 2015.

Improve Tracking, Performance Metrics, and Refuse Operations

Implement recommendations from the 2014 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.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B109 SCB REFUSE COLLECTIONS						
75 PUBLIC WORKS REFUSE/COMPOST						
REVENUE:						
INTEREST AND RENTS	14,865	5,261	6,000	6,000	(4,500)	-175.0%
GRANTS	-	-	250,000	250,000	-	-100.0%
SHARE/ENTITL/IN LIEU	41,749	27,494	17,500	26,756	22,500	28.6%
CONTRACTED SERVICES	18,104	67,501	17,712	43,000	24,500	38.3%
USER/USAGE CHARGES	3,039,103	3,023,137	3,058,000	3,030,000	3,058,000	0.0%
SPECIAL ASSESSMENTS	-	-	5,000	-	5,000	0.0%
TOTAL REVENUE	$3,113,821	$3,123,394	$3,354,212	$3,355,756	$3,105,500	-7.4%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	20,209	12,897	-	-	-	0.0%
EMPLOYEE BENEFITS	9,955	19,593	17,499	-	-	-100.0%
EMPLOYEE SUPPLY/EXPN	10,331	14,668	14,110	9,895	14,500	2.8%
PERSONNEL TOTAL	$40,496	$47,158	$31,609	$9,895	$14,500	-54.1%
OPERATING						
FUEL & LUBRICANTS	115,718	104,564	78,500	88,000	75,000	-4.5%
OFFICE SUPPLIES	7,853	7,163	8,450	7,025	7,450	-11.8%
PROGRAM EXPENSES	7,095	8,253	8,000	8,150	8,150	1.9%
PROFESSIONAL SERVICE	803,109	940,514	966,002	1,006,365	1,160,698	20.2%
VEHICLE REPAIR/MAIN	207,302	209,563	200,000	200,000	200,000	0.0%
HARDWARE/SOFTWARE	-	1,350	13,200	13,200	18,000	36.4%
SMALL TOOLS/EQUIP	11,500	23,635	25,000	25,000	12,500	-50.0%
COMMUNICATIONS	1,651	1,733	3,400	1,500	3,400	0.0%
UTILITIES	1,295,166	1,254,297	1,264,440	1,265,000	1,281,500	1.3%
INSURANCE/RISK MGMT	12,630	12,787	14,595	12,637	18,053	23.7%
OPERATING TOTAL	$2,462,023	$2,563,859	$2,581,587	$2,626,877	$2,784,751	7.9%
CAPITAL						

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
CAPITAL CONSTRUCTION	-	543,005	55,008	627,854	174,250	216.8%
DEPRECIATION	302,325	288,745	288,605	3,140	326,786	13.2%
CAPITAL TOTAL	$302,326	$831,751	$343,613	$630,994	$501,036	45.8%
OTHER EXPENSE						
OTHER EXPENDITURES	231,364	160,582	188,741	240,517	256,517	35.9%
OTHER EXPENSE TOTAL	$231,364	$160,582	$188,741	$240,517	$256,517	35.9%
TOTAL EXPENDITURES	$3,036,209	$3,603,349	$3,145,550	$3,508,283	$3,556,804	13.1%
PUBLIC WORKS REFUSE/COMPOST TOTAL:	$77,612	($479,955)	$208,662	($152,527)	($451,304)	-316.3%
SCB REFUSE COLLECTIONS TOTAL	**$77,612**	**($479,955)**	**$208,662**	**($152,527)**	**($451,304)**	**-316.3%**

Account #	Account Description
B109 SCB REFUSE COLLECTIONS	
75 PUBLIC WORKS REFUSE/COMPOST	
REVENUE:	
INTEREST AND RENTS	
43100	INTEREST EARNINGS
GRANTS	
44200	STATE GRANT
	Grant monies received from an 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 (2) years.
SHARE/ENTITL/IN LIEU	
45500	COUNTY SHARED REVENUE
	Included in this account are monies from the Centre County Recycling and Refuse Authority's recycling rebate. A portion of its annual Section 904 grant is returned to participating municipalities.
CONTRACTED SERVICES	
46110	FEE FOR SERVICES
	Revenues from non-Borough participants in the organics recycling program are posted to this account.
46210	SALE OF MATERIALS/CONCESSIONS
	Charges for dumpsters and carts purchased and repairs to dumpsters are posted to this account.
USER/USAGE CHARGES	
47460	USAGE CHARGES
	Posted to this account are annual charges for refuse collection services, late fees, and penalties.
SPECIAL ASSESSMENTS	
48140	SALE OF GENERAL FIXED ASSETS
	Monies received for the disposition of old vehicles and equipment are posted to this account.
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	

Account #	Account Description
60112	SALARY & WAGES - FULL TIME
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	
62121	PROFESSIONAL DEVELOPMENT
62130	CONTINUING EDUCATION/TUITION
	This line item provides appropriations for employee higher education and professional certification and licensure.
62160	CLOTHING/UNIFORMS & MAINTENNCE
OPERATING	
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
	CNG purchases through CATA will continue into 2015, and two (2) additional CNG-fueled front line vehicles will help to drive down the overall cost of charged to this account.
OFFICE SUPPLIES	
65210	SUPPLIES
65215	POSTAGE
PROGRAM EXPENSES	
66238	GROUP ACTIVITIES/PROGRAM SUPP
	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, such as on-street refuse can hardware are expensed in this line item.

Account #	Account Description
66255	PERMITS AND FEES
	This appropriation covers the cost of DEP permits for waste hauler licenses and waste tire transporter licenses.
PROFESSIONAL SERVICE	
67310	PROFESSIONAL SERVICES
	This appropriation covers the occasional cost of hiring consultants for independent studies. No funds are expected to be expended in 2015.
67311	ACCOUNTING & AUDITING
67315	SPECIAL LEGAL SERVICES
	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
	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.
67327	FINANCIAL SERVICES
67329	PUBLIC WORKS SERVICES
	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.
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
HARDWARE/SOFTWARE	
69310	COMPUTER MAINTENANCE/SUPPORT
	This appropriation covers the cost of data collection of refuse cart and dumpster container tips, location of assets in inventory, and GPS tracking of collection equipment.
SMALL TOOLS/EQUIP	
71260	SMALL TOOLS & MINOR EQUIPMENT
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
72327	RADIO EQUIPMENT MAINTENANCE
	This account includes the three-year warranty provided with the 2014 purchase of new portable radios. This warranty will cover most charges for repairs.

Account #	Account Description
72330	ADVERTISING
UTILITIES	
73363	FOOD WASTE
	The costs for the expected expansion of the commercial food waste collection program are posted to this account. The expected expansion in 2015 follows a broader commercial pilot in 2014. It is projected that combined residential and commercial collections will result in the diversion of 1,100 tons of food waste to the Composting Facility in 2015.
73364	RECYCLING
	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
	Cost of disposal of landfill-bound waste at the Centre County Recycling and Refuse Authority transfer station are charged to this account. The budget appropriation is based on CCRRA maintaining the current tipping fees of $67 per ton of disposed waste and $100 per ton of disposed tires.
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
CAPITAL	
CAPITAL CONSTRUCTION	
93750	CAP PURCH - SPECIALIZED EQUIP
	This appropriation is used for major capital purchases of items not directly used in the collection of waste or recyclable materials. In 2015, an appropriation is requested to purchase six Radio-Frequency identification (RFID) Reader/GPS units for front line refuse trucks as well as RFID tags for dumpster containers. The equipment will generate log entries each time a container is dumped, including a time-date stamp and the exact location of each tip.
93775	CAP PURCHASES - MAJOR EQUIP
	This appropriation is for the purchase of containers used in food recycling and residual waste disposal.
93780	CAP PURCHASES - VEHICLES
	A CNG-fueled commercial front loader will be purchased in 2015 to replace an existing vehicle. A new Brush Truck will be purchased as approved in the Capital Improvement Program. These purchases will be charged to this account line item.
DEPRECIATION	

Account #	Account Description
94850	DEPRECIATION-VEHICLES
	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
OTHER EXPENSE	
OTHER EXPENDITURES	
96492	INTERFUND TRANSFERS
	This appropriation represents the charges to the Refuse Collection Fund for disposal of leaves at the Compost Facility, as well as the cost of compost removed from the Compost Facility and offered at no direct cost to Borough residents at a pickup point at the Service Facility or designated park.
96500	INDIRECT COSTS
	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 on actual costs from the 2013 Cost Allocation Plan.

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

Increase the percentage of bio-diesel from B-5 to B-20 (80% diesel petroleum, 20% bio-diesel) over the next five years.

Update Diagnostic Equipment

Evaluate existing electronic diagnostic equipment as necessary.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B120 SCB FLEET SERVICES						
78 PUBLIC WORKS FLEET SERVICES						
REVENUE:						
INTEREST AND RENTS	-	-	100	-	-	-100.0%
GRANTS	-	-	-	2,085	-	0.0%
CONTRACTED SERVICES	315,011	311,733	342,500	325,000	342,500	0.0%
USER/USAGE CHARGES	21,036	23,747	30,000	25,000	25,000	-16.7%
TOTAL REVENUE	$336,048	$335,480	$372,600	$352,085	$367,500	-1.4%
EXPENDITURES:						
PERSONNEL						
SALARIES AND WAGES	113,283	122,579	118,179	121,522	120,161	1.7%
EMPLOYEE BENEFITS	54,998	72,408	81,707	60,531	61,981	-24.1%
EMPLOYEE SUPPLY/EXPN	3,709	3,261	5,775	4,865	6,450	11.7%
PERSONNEL TOTAL	$171,990	$198,248	$205,661	$186,918	$188,592	-8.3%
OPERATING						
INSTITUTIONAL SUPPLY	170	-	-	-	2,000	0.0%
FUEL & LUBRICANTS	456	397	875	625	875	0.0%
PROGRAM EXPENSES	15,661	13,715	17,675	17,675	20,175	14.1%
PROFESSIONAL SERVICE	52,636	45,519	66,984	90,584	90,584	35.2%
VEHICLE REPAIR/MAIN	3,144	10,887	13,000	10,000	13,000	0.0%
SMALL TOOLS/EQUIP	9,286	13,925	14,625	14,625	16,075	9.9%
COMMUNICATIONS	750	442	1,450	1,075	1,475	1.7%
INSURANCE/RISK MGMT	1,545	1,569	1,569	1,318	1,679	7.0%
OPERATING TOTAL	$83,648	$86,454	$116,178	$135,902	$145,863	25.6%
CAPITAL						
CAPITAL CONSTRUCTION	10,129	-	15,101	15,101	11,900	-21.2%
DEPRECIATION	5,078	2,283	1,110	2,623	2,623	136.3%
CAPITAL TOTAL	$15,207	$2,283	$16,211	$17,724	$14,523	-10.4%
OTHER EXPENSE						

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
OTHER EXPENDITURES	61,714	61,259	65,133	72,257	72,257	10.9%
OTHER EXPENSE TOTAL	$61,714	$61,259	$65,133	$72,257	$72,257	10.9%
TOTAL EXPENDITURES	$332,559	$348,244	$403,183	$412,801	$421,235	4.5%
PUBLIC WORKS FLEET SERVICES TOTAL:	$3,489	($12,765)	($30,583)	($60,716)	($53,735)	75.7%
SCB FLEET SERVICES TOTAL	**$3,489**	**($12,765)**	**($30,583)**	**($60,716)**	**($53,735)**	**75.7%**

Account #	Account Description
B120 SCB FLEET SERVICES	
78 PUBLIC WORKS FLEET SERVICES	
REVENUE:	
INTEREST AND RENTS	
43100	INTEREST EARNINGS
GRANTS	
44100	FEDERAL GRANT
CONTRACTED SERVICES	
46100	CONTRACT FOR SHARED SERVICES
USER/USAGE CHARGES	
47460	USAGE CHARGES
SPECIAL ASSESSMENTS	
MISC/CONTRIBUTIONS	
EXPENDITURES:	
PERSONNEL	
SALARIES AND WAGES	
60112	SALARY & WAGES - FULL TIME
60180	OVERTIME PAY
EMPLOYEE BENEFITS	
61192	FICA - EMPLOYER PAID
61193	MEDICARE - EMPLOYER PAID
61196	HEALTH INSURANCE
61198	VISION/DENTAL INSURANCE
61199	LIFE & DISABILITY INSURANCE
61200	PENSION
61201	WORKERS COMPENSATION
61210	EMPLOYEE PARKING
EMPLOYEE SUPPLY/EXPN	

Account #	Account Description
62121	PROFESSIONAL DEVELOPMENT
	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
62160	CLOTHING/UNIFORMS & MAINTENNCE
	The monies provided in this account cover expenses for cleaning and purchasing uniforms for mechanics. Additionally, purchases for safety related clothing such as welding and use of cutting torches are included in this line item.
OPERATING	
INSTITUTIONAL SUPPLY	
63237	INSTITUTIONAL SUPPLIES
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
PROGRAM EXPENSES	
66235	SPECIAL PROJECTS/GRANTS
	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
	These costs cover the expenses of miscellaneous items such as bolts, nuts, windshield washer fluid, oil absorbent, and shop towels.
69320	NEW COMPUTER EQUIPMENT
	This line item includes the request for a desktop computer. Currently the laptop computer is utilized for trouble shooting and diagnosing of equipment and vehicle problems as well as being used in the office for email and reading schematics.
PROFESSIONAL SERVICE	
67326	OTHER CONTRACTED SERVICES
67329	PUBLIC WORKS SERVICES
	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.
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE

Account #	Account Description
SMALL TOOLS/EQUIP	
71260	SMALL TOOLS & MINOR EQUIPMENT
71300	REPAIRS & MAINTENANCE - FUEL I
	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 maintenance agreement with Trak Fuel for tank monitoring and record keeping, and fuel pump repairs.
COMMUNICATIONS	
72321	MONTHLY TELEPHONE CHARGES
72327	RADIO EQUIPMENT MAINTENANCE
	This line item covers radio maintenance expenses for two portable radios and one base station used by the mechanics. This account includes the three-year warranty provided with the 2014 purchase of new portable radios. This warranty will cover most charges for repairs.
INSURANCE/RISK MGMT	
80351	PROPERTY INSURANCE
CAPITAL	
CAPITAL CONSTRUCTION	
93750	CAP PURCH - SPECIALIZED EQUIP
93775	CAP PURCHASES - MAJOR EQUIP
	This appropriation includes a new vehicle diagnostic scanner needed to perform troubleshooting on Borough sedans and light duty trucks. The current scanner is beyond its useful life and can no longer be updated and used on current models. This line item also includes monies to purchase a new tire changer. Replacement parts for the current model are no longer available and it has become cumbersome to use.
DEPRECIATION	
94840	DEPRECIATION-COMPUTER EQUIPMNT
94850	DEPRECIATION-VEHICLES
94860	DEPRECIATION-MACH/EQUIPMENT
	This line item covers radio depreciation.
OTHER EXPENSE	
OTHER EXPENDITURES	

Account #	Account Description
96500	INDIRECT COSTS 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 on actual costs from the 2013 Cost Allocation Plan.

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 monies 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 maintenance of streets (including curb 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's 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
- Reduce Central Business District (CBD) street light energy consumption by 15% over the next 5 years
- Reduce average tons of salt per storm 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 pipes are beginning to fail and need to be replaced. Continue to survey and identify needed storm sewer infrastructure improvements.

Reduced Salt Application

Reduce salt usage by applying materials at a standard application rate. Increase plowing operations to reduce the need for de-icing. Replace salt spreading equipment with current technology, including electronically calibrated equipment. 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 EPA and DEP, develop standard operating procedures for the maintenance of our storm sewer system.

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B135 SCB HIGHWAY AID						
73 PUBLIC WORKS STREETS						
REVENUE:						
INTEREST AND RENTS	3,733	3,135	3,500	3,500	3,500	0.0%
GRANTS	-	-	-	5,073	-	0.0%
SHARE/ENTITL/IN LIEU	648,018	637,548	613,778	687,274	769,746	25.4%
CONTRACTED SERVICES	36,160	47,597	37,500	45,095	37,500	0.0%
TOTAL REVENUE	$687,911	$688,280	$654,778	$740,942	$810,746	23.8%
EXPENDITURES:						
OPERATING						
FUEL & LUBRICANTS	-	23,178	26,750	28,000	28,500	6.5%
PROGRAM EXPENSES	149,711	199,181	265,000	246,725	265,500	0.2%
VEHICLE REPAIR/MAIN	132,466	130,636	132,600	115,000	130,000	-2.0%
SMALL TOOLS/EQUIP	42,746	26,748	109,421	121,703	142,100	29.9%
UTILITIES	138,898	138,903	141,325	141,325	160,360	13.5%
CONTRIBUTIONS/GRANTS	-	-	120	120	-	-100.0%
OPERATING TOTAL	$463,821	$518,646	$675,216	$652,873	$726,460	7.6%
CAPITAL						
CAPITAL CONSTRUCTION	-	58,000	97,141	97,141	104,408	7.5%
CAPITAL TOTAL	-	$58,000	$97,141	$97,141	$104,408	7.5%
OTHER EXPENSE						
OTHER EXPENDITURES	-	-	-	-	250,000	0.0%
OTHER EXPENSE TOTAL	-	-	-	-	$250,000	0.0%
TOTAL EXPENDITURES	$463,821	$576,646	$772,357	$750,014	$1,080,868	39.9%
PUBLIC WORKS STREETS TOTAL:	$224,091	$111,634	($117,579)	($9,072)	($270,122)	129.7%
SCB HIGHWAY AID TOTAL	**$224,091**	**$111,634**	**($117,579)**	**($9,072)**	**($270,122)**	**129.7%**

Account #	Account Description
B135 SCB HIGHWAY AID	
73 PUBLIC WORKS STREETS	
REVENUE:	
INTEREST AND RENTS	
43100	INTEREST EARNINGS
	This line item represents interest earnings that are accrued after receipt of State allocation in March.
GRANTS	
44100	FEDERAL GRANT
	Occasionally the Borough receives federal grant monies due to severe winter storms. Monies from these grants are posted to this line item.
SHARE/ENTITL/IN LIEU	
45300	STATE ENTITLEMENT
	With the Transportation Bill passed in early 2014, the Borough received an 8% increase in liquid fuels tax allocation for 2014 and will receive a 12% increase each year for the next four (4) years. These tax allocations are represented in this account.
CONTRACTED SERVICES	
46110	FEE FOR SERVICES
	Revenues from PennDOT contracts with the Borough for winter maintenance of State highways in the Borough are posted to this account. Approximately 10 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 supplement payment for winter maintenance contract services. In 2014, we received approximately $7400 as an additional payment due to the severe winter.
EXPENDITURES:	
OPERATING	
FUEL & LUBRICANTS	
64231	GASOLINE/LUBRICANTS
	Fifteen vehicles and miscellaneous equipment within the Public Works Department are eligible for fuel cost reimbursement from the Highway Aid Fund. This appropriation covers the anticipated fuel costs for this equipment.
PROGRAM EXPENSES	

Account #	Account Description
66224	DEICING/ANTI-SKID MATERIALS
	This line item covers the cost of deicing and anti-skid materials as well as contract snow removal.
66238	GROUP ACTIVITIES/PROGRAM SUPP
66250	HIGHWAY SUPPLIES
66250-CURB	HIGHWAY SUPPLIES
	Beginning in 2014, concrete and other construction materials for curbing is being charged to the Capital Improvement Account for Resurfacing. Other items, such as hand tools, concrete forms and pins, will continue to be charged to this account.
66250-PATCH	HIGHWAY SUPPLIES
	Materials used for street patching, crack sealing, and spray patch are included in this line item. Due to the severe 2013-14 winter, and the ensuing street damage, a higher than expected amount was spent for materials in 2014. Staff expects the same amount of repair to be completed in 2015 based upon projected forecasts.
66250-SIDEW	HIGHWAY SUPPLIES
	The construction of handicapped ramps at intersections is included in this line item.
66251	HIGHWAY AID-STORM SEWER SUPPLY
	This line item is for materials for storm sewer maintenance including pipe, inlets, manholes, and culverts.
VEHICLE REPAIR/MAIN	
68251	REP & MAINT - VEHICLE
	The repair and maintenance of highway aid eligible equipment is expended from this period.
SMALL TOOLS/EQUIP	
71260	SMALL TOOLS & MINOR EQUIPMENT
	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.

Account #	Account Description
71261	SIGNS/SIGNALS/MARKINGS
	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 personal computer and appurtenances for systemized operation of the downtown signals on Atherton Street, and College, Park, and Beaver Avenues. Minor repair of traffic signal controllers and electronic equipment is completed in-house. All major traffic signal repairs is 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 signs, regulatory signs, and parking signs on a 10-year replacement cycle, in conformance with FHWA MUTCD standards.
71262	STREETLIGHT SUPPLIES
	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.
71300	REPAIRS & MAINT - EQUIPMENT
UTILITIES	
73360	ELECTRICITY
	Electricity for the operation of all traffic signals, including school zone signals and pedestrian signals, is included in this appropriation.
73361	STREETLIGHTING ELECTRICITY
	Electricity for the downtown street light system, as well as the street light rentals from West Penn Power for residential street lighting is including in this line item. A 15% increase in the costs of street light rentals is anticipated for 2015.
CONTRIBUTIONS/GRANTS	
81590	MISCELLANEOUS
CAPITAL	
CAPITAL CONSTRUCTION	
93740	CAP PURCHASES - COMPUTER EQUIP
93780	CAP PURCHASES - VEHICLES
	Proposed for 2015, is the replacement of a 2002 International Dump truck (Truck #47), with a one truck, complete with snow plow, salt spreader, and wing plow. The budgeted amount is the annual depreciation amount for Highway Aid eligible vehicles.

Account #	Account Description
OTHER EXPENSE	
OTHER EXPENDITURES	
96492	INTERFUND TRANSFERS
	A one-time transfer to the Capital Fund is included in 2015 to fund ST002, Street Resurfacing.

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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.

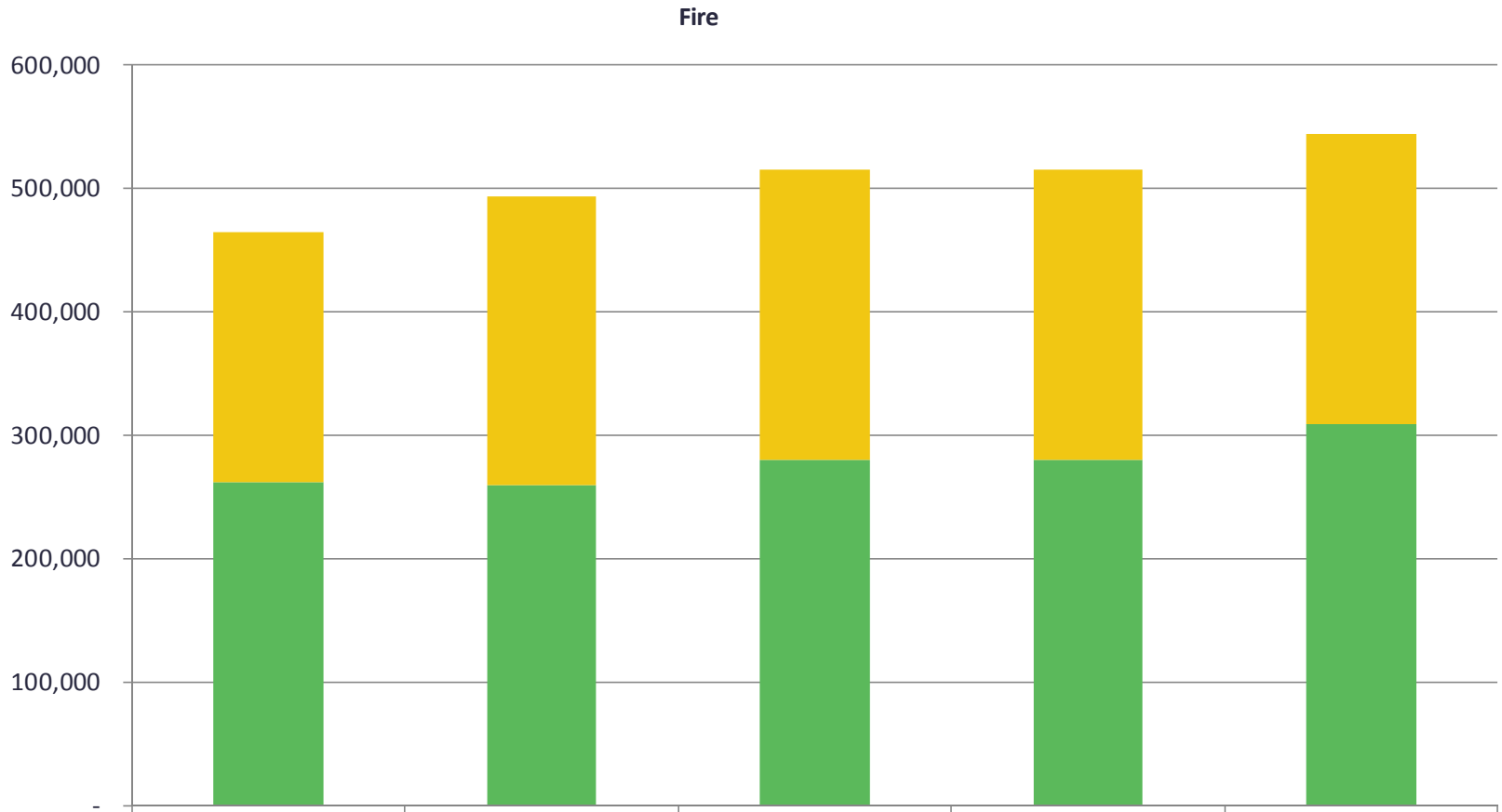
Determination of Regional Program Commitment

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 2015 are calculated as follows:

State College Borough 22.25%
College Township 16.44%
Ferguson Township..... 26.34%
Halfmoon Township 4.40%
Harris Township..... 9.13%
Patton Township 21.44%

Detailed information concerning the activities, operation, and cost of each COG program is contained in the 2015 COG Budget.

Fire



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	201,923	234,657	234,657	234,657	234,657
CAPITAL	-	-	-	-	-
OPERATING	262,536	259,650	280,647	280,647	309,370
PERSONNEL	-	-	-	-	-
TOTAL	464,459	494,307	515,304	515,304	544,027

Overview

The Alpha Fire Company is the service provider for the Centre Region's Regional Fire Protection Program. The Company operates from three fire stations with the main fire station being located in State College Borough. 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 the University Park campus of Penn State University. The Regional Fire Protection Program also provides support and assistance necessary to assure the delivery of quality services.

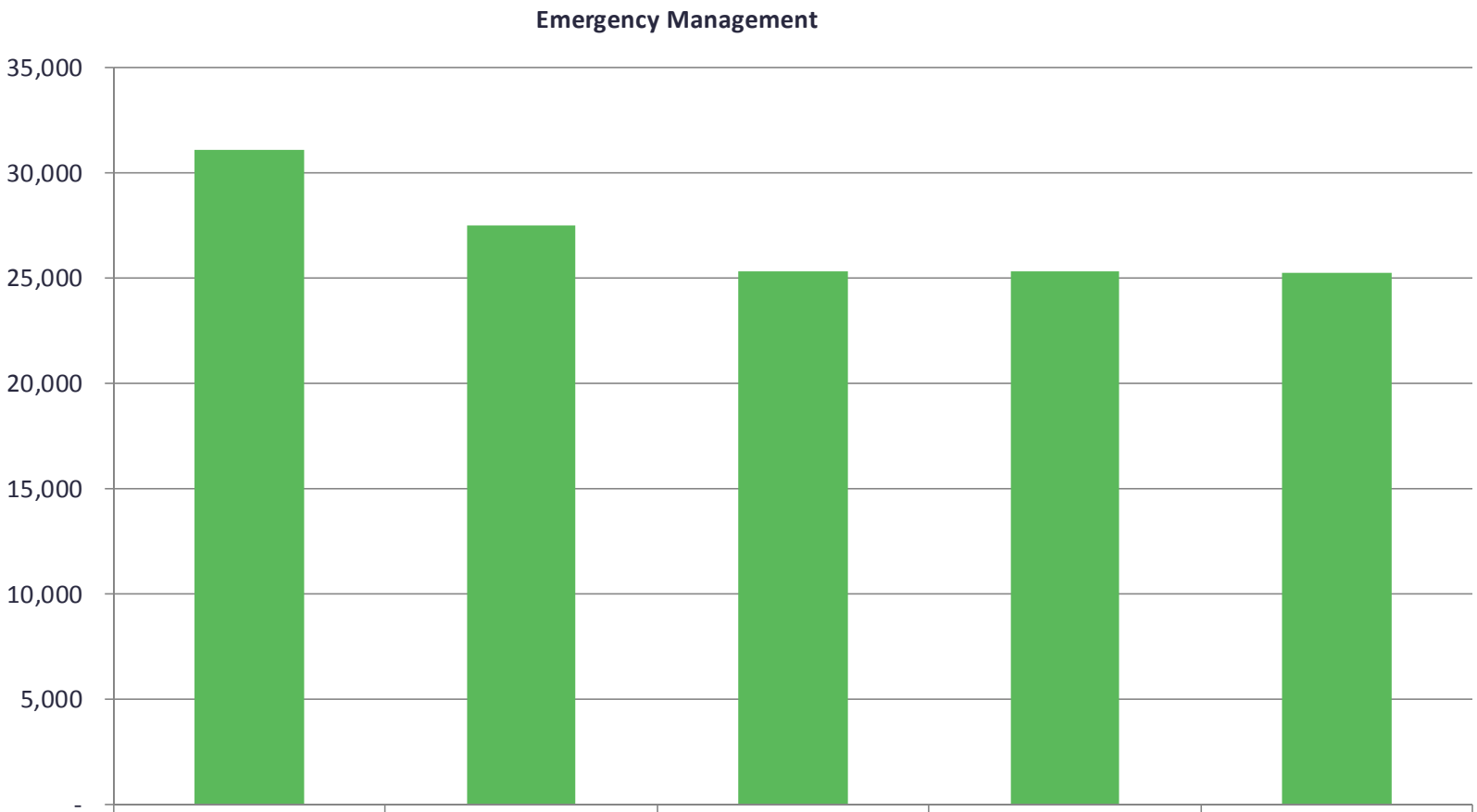
Goals

- 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

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
50 FIRE						
REVENUE:						
SHARE/ENTITL/IN LIEU	201,923	234,657	234,657	234,657	234,657	0.0%
TOTAL REVENUE	$201,923	$234,657	$234,657	$234,657	$234,657	0.0%
EXPENDITURES:						
OPERATING						
PROFESSIONAL SERVICE	235,446	237,960	259,047	259,047	287,770	11.1%
UTILITIES	27,090	21,690	21,600	21,600	21,600	0.0%
OPERATING TOTAL	$262,536	$259,650	$280,647	$280,647	$309,370	10.2%
OTHER EXPENSE						
OTHER EXPENDITURES	201,923	234,657	234,657	234,657	234,657	0.0%
OTHER EXPENSE TOTAL	$201,923	$234,657	$234,657	$234,657	$234,657	0.0%
TOTAL EXPENDITURES	$464,459	$494,307	$515,304	$515,304	$544,027	5.6%
FIRE TOTAL:	($262,536)	($259,650)	($280,647)	($280,647)	($309,370)	10.2%

Account #	Account Description
B101 SCB GENERAL FUND	
50 FIRE	
REVENUE:	
SHARE/ENTITL/IN LIEU	
45300	STATE ENTITLEMENT
EXPENDITURES:	
OPERATING	
PROFESSIONAL SERVICE	
67325	CONTRACTED PUBLIC SERVICES
	Costs are posted to this account for Municipal Shares contribution to Centre Region COG for Fire Protection and Fire Capital.
UTILITIES	
73366	WATER AND SEWER
OTHER EXPENSE	
OTHER EXPENDITURES	
96940	FOREIGN FIRE INSURANCE TAX

Emergency Management



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	-	-	-	-	-
OPERATING	31,113	27,541	25,349	25,349	25,293
PERSONNEL	-	-	-	-	-
TOTAL	31,113	27,541	25,349	25,349	25,293

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 Emergency Operations Center, which provides for a regional approach to emergency management.

The Borough also supports the Centre Region Emergency Management Contingency Fund to provide 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 2015 COG Program Plan.

Mission

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

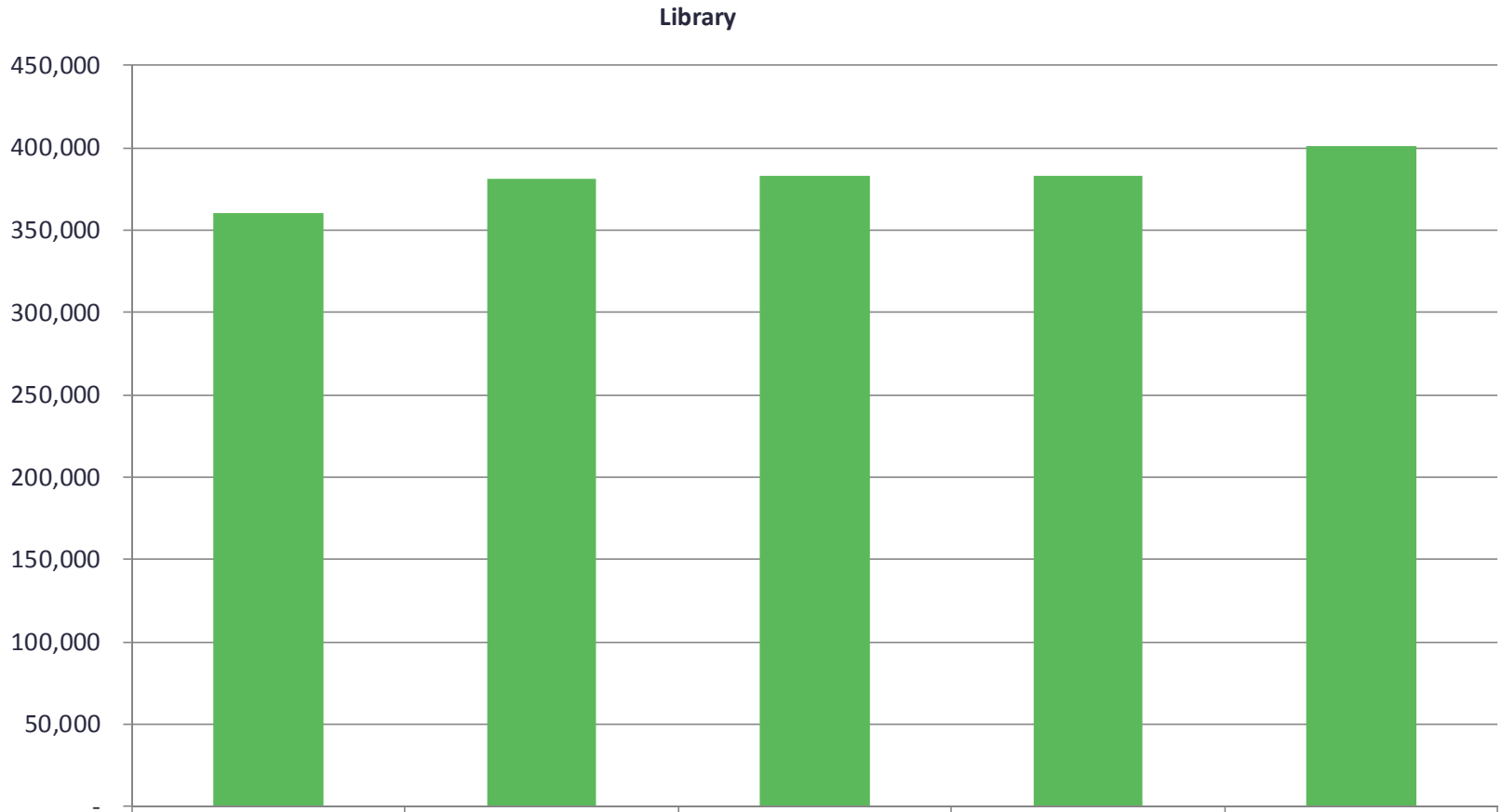
Goals

- Develop, maintain, and update Emergency Operations Plans 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

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
51 EMERGENCY MANAGEMENT						
EXPENDITURES:						
OPERATING						
PROFESSIONAL SERVICE	31,113	27,541	25,349	25,349	25,293	-0.2%
OPERATING TOTAL	$31,113	$27,541	$25,349	$25,349	$25,293	-0.2%
TOTAL EXPENDITURES	$31,113	$27,541	$25,349	$25,349	$25,293	-0.2%
EMERGENCY MANAGEMENT TOTAL:	($31,113)	($27,541)	($25,349)	($25,349)	($25,293)	-0.2%

Account #	Account Description
B101 SCB GENERAL FUND	
51 EMERGENCY MANAGEMENT	
EXPENDITURES:	
OPERATING	
PROFESSIONAL SERVICE	
67325	CONTRACTED PUBLIC SERVICES
	Municipal Shares contributions to Centre Region COG for Emergency Management and Emergency Management Contingency are charged to this line item.

Library



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	-	-	-	-	-
OPERATING	360,292	381,544	383,102	383,102	401,080
PERSONNEL	-	-	-	-	-
TOTAL	360,292	381,544	383,102	383,102	401,080

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. 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.

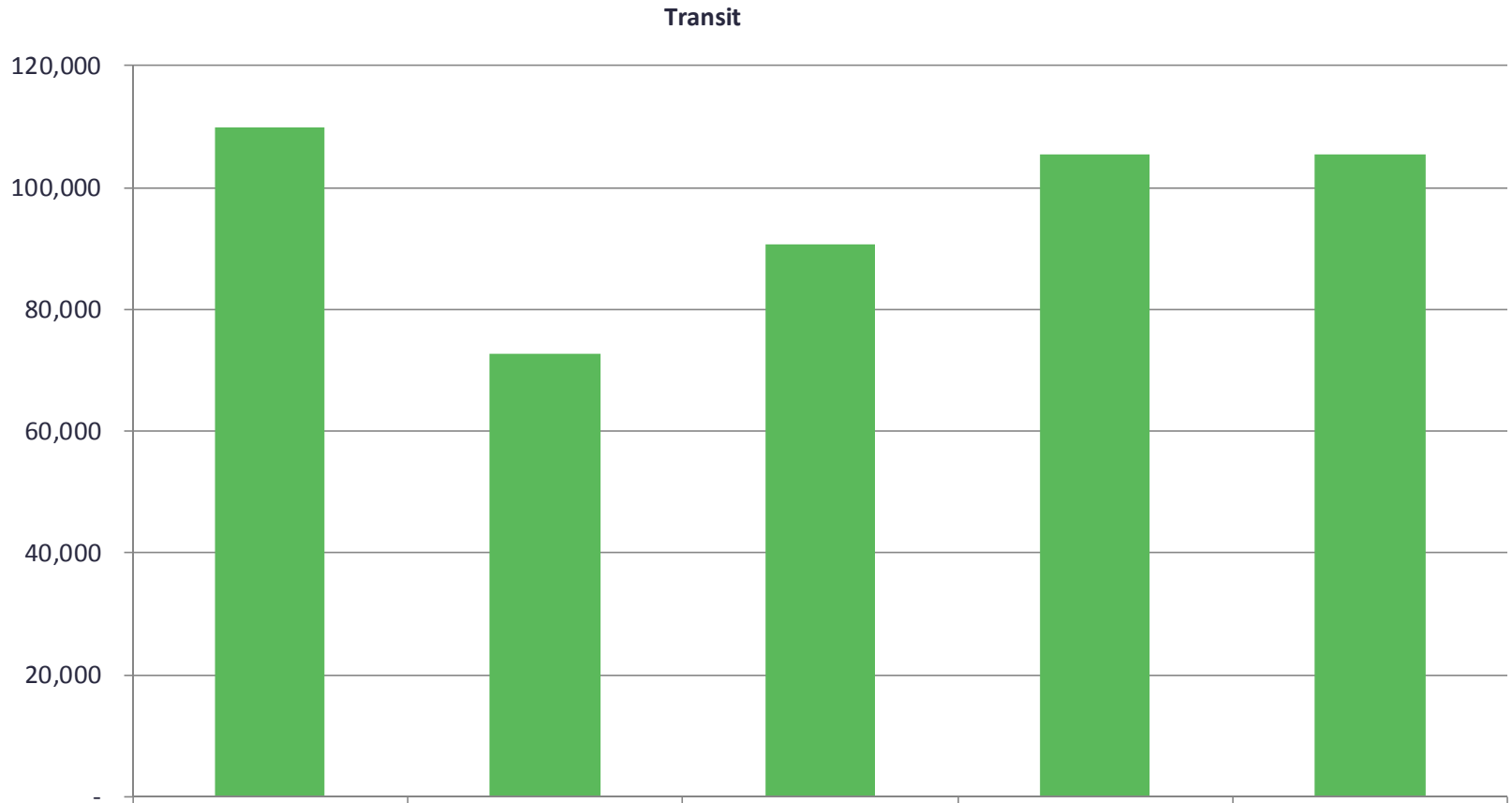
Goals

- Serve as a community gathering place
- Provide collections of books, media, and online resources for loan and public use
- Provide educational and cultural programs
- Serve as the District Library Center for public libraries in Centre, Clearfield, Mifflin, and Juniata counties

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
60 LIBRARY						
EXPENDITURES:						
OPERATING						
PROFESSIONAL SERVICE	360,292	381,544	383,102	383,102	401,080	4.7%
OPERATING TOTAL	$360,292	$381,544	$383,102	$383,102	$401,080	4.7%
TOTAL EXPENDITURES	$360,292	$381,544	$383,102	$383,102	$401,080	4.7%
LIBRARY TOTAL:	($360,292)	($381,544)	($383,102)	($383,102)	($401,080)	4.7%

Account #	Account Description
B101 SCB GENERAL FUND	
60 LIBRARY	
EXPENDITURES:	
OPERATING	
PROFESSIONAL SERVICE	
67325	CONTRACTED PUBLIC SERVICES
	Municipal Shares contribution to Centre Region COG for Library Operating are covered by this line item.

Transit



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	-	-	-	-	-
OPERATING	109,775	72,623	90,800	105,364	105,364
PERSONNEL	-	-	-	-	-
TOTAL	109,775	72,623	90,800	105,364	105,364

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 Patton, Ferguson, Harris, and College. Subsequent agreements with the Borough of Bellefonte, Spring Township, Benner Township, and Halfmoon Township 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

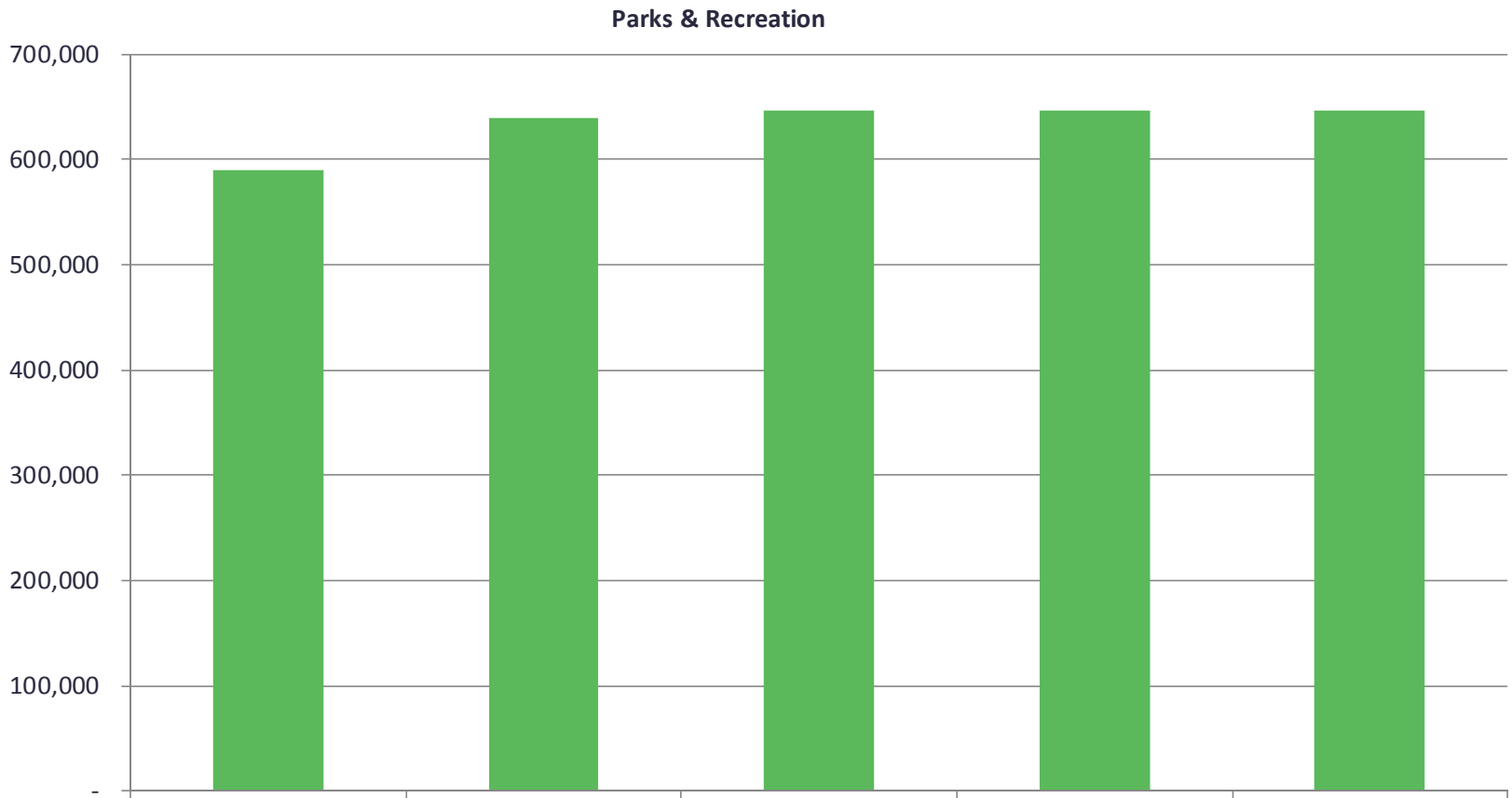
The mission of CATA is to deliver safe, reliable, accessible, and affordable transportation, provided in a courteous and environmentally, fiscally, and socially responsible manner.

Goals

- Consistently provide safe, on-time, customer-friendly, and efficient service
- Continue vigorous pursuit of pro-transit initiatives supportive of CATA's needs (both funding and other) at local, state, and national levels in both the public and private sectors
- Identify and act on opportunities and techniques for increasing revenue and ridership in all categories of CATA services and within existing and new customer segments
- Develop and implement plans that adjust service to levels consistent with available resources
- Maximize operating efficiencies and minimize disruptions to the riding public

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
77 PUBLIC TRANSPORTATION						
EXPENDITURES:						
OPERATING						
PROFESSIONAL SERVICE	109,775	72,623	90,800	105,364	105,364	16.0%
OPERATING TOTAL	$109,775	$72,623	$90,800	$105,364	$105,364	16.0%
TOTAL EXPENDITURES	$109,775	$72,623	$90,800	$105,364	$105,364	16.0%
PUBLIC TRANSPORTATION TOTAL:	($109,775)	($72,623)	($90,800)	($105,364)	($105,364)	16.0%

Parks & Recreation



	2012 Actual	2013 Actual	2014 Budget	2014 YE Projection	2015 Proposed
OTHER EXPENSE	-	-	-	-	-
CAPITAL	-	-	-	-	-
OPERATING	590,400	639,817	647,028	647,028	646,556
PERSONNEL	-	-	-	-	-
TOTAL	590,400	639,817	647,028	647,028	646,556

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 Ferguson, Harris, and College. 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
- 3 regional park sites
- William Welch and Park Forest Community Swimming Pools,
- Millbrook Marsh Nature Center
- Centre Region Senior Center
- 3 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 for participating municipalities, individuals, and groups.

Goals

- Plan and offer a diverse menu of year-round programs and classes, sport leagues, and special events
- Maintain the municipal and regional parks in a safe and attractive condition
- Promote the development and use of the parks and programs;
- 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
- Preserve the Centre Region's historical and agricultural 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
- Support the growth of regional parks

Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND						
80 PARKS & RECREATION ADMIN						
EXPENDITURES:						
OPERATING						
PROFESSIONAL SERVICE	590,400	639,817	647,028	647,028	646,556	-0.1%
OPERATING TOTAL	$590,400	$639,817	$647,028	$647,028	$646,556	-0.1%
TOTAL EXPENDITURES	$590,400	$639,817	$647,028	$647,028	$646,556	-0.1%
PARKS & RECREATION ADMIN TOTAL:	($590,400)	($639,817)	($647,028)	($647,028)	($646,556)	-0.1%

Account #	Account Description
B101 SCB GENERAL FUND	
80 PARKS & RECREATION ADMIN	
EXPENDITURES:	
OPERATING	
PROFESSIONAL SERVICE	
67325	CONTRACTED PUBLIC SERVICES
	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 (CRRA).

Appendix A: 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 40 hours a week throughout the year.

60115 SALARY & WAGES – PART TIME: The total salary and wages for employees who occupy regular part-time positions. A regular part-time position is that which requires the employee to work less than 30 hours a week throughout the year.

60180 OVERTIME PAY: Salary and wages paid to non-exempt employees for hours worked in excess of 40 hours per week 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. The total 12.4% of taxable wages is paid in equal share by the employee and employer.

61193 MEDICARE - EMPLOYER PAID: This is the employer's share of Medicare taxes. A total of 2.9% of taxable wages is paid and is equally shared by the employee and employer.

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.

62140 RECRUITMENT/RELOCATION: This line item appropriation provides funding for relocation expenses associated with new hires in upper management positions.

62150 EMPLOYEE/VOLUNTEER RECOGNITION: This account is for the cost of activities to recognize volunteers and employees for their service.

62155 EMPLOYEE WELLNESS: This line item appropriation includes funding for employee wellness programs and the Employee Assistance Program (EAP)¢

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

63226 CLEANING SUPPLIES: This line item covers custodial supplies specific to the operation of facilities managed by the Borough.

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.

64232 DIESEL FUEL: All costs for diesel fuel 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.

65212 FORMS: This line item covers the costs of various forms and self-sealing mailers used by departments, as well as some publications mailed to residents.

65213 PRINTING/COPIER SUPPLIES: This line item appropriation is for computer 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 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.

66235 SPECIAL PROJECTS/GRANTS: This line item appropriation covers the cost of the Office of Community Engagement, the Borough's participation in the Pennsylvania Mountain Service Corps AmeriCorps program and expenses for various grants administered by the State College Police Department.

66238 PROGRAM SUPPLIES/ACTIVITIES: This line item covers expenses for miscellaneous supply items that do not fall into office supplies or minor equipment categories including consumables, equipment, first aid supplies, and other items used to support the occupants of and the programs conducted within government buildings.

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

67310 PROFESSIONAL SERVICES: This line item covers the cost of hiring consultants for independent studies.

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.

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: These 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: The cost of repairs and maintenance of vehicles assigned to a department or enterprise fund are posted to this account.

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.

72330 ADVERTISING: This account is for advertising costs.

73360 ELECTRICITY: This line item is used to cover 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 insurance and general liability 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.

Appendix B: Fee Schedule

Services	2015 Rate	2014 Rate*

Permit Expiration and Permit Renewal Fees

The following fees are applicable to permits that are subject to the provisions of Pennsylvania Act 46 of 2010:		
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	

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	

Services	2015 Rate	2014 Rate*
Police		
Crash Report	$15.00	No change
Crash Reconstruction Diagram	$5.00 fee + actual cost	No change
Property Report	$20.00	$17.50
Criminal Records Check	$20.00	$17.50
Lost/Stolen Property Statement	$10.00	$7.50
Research Reports	$60.00 per hour	$50.00 per hour
Incident Summary Letters	$50.00 per report	$40.00 per report
Crime Report Verification Letter	$10.00	$7.50
Towing Licenses		
Public - Initial License	$825.00	
Private - Initial License	$825.00	
Multiple - Initial Licenses	$825.00 for first, $225.00 each additional license	
Renewal Licenses	$450.00 for single $775.00 for both public & private	
Noise Control Ordinance	$300.00	$250.00
Open Container	$125.00	$100.00
Public Urination & Defecation	$1,000.00	$600.00
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	

Services	2015 Rate	2014 Rate*

Bicycles (Chapter III)

Registration Fee	FREE	

Building and Rental Codes (Chapter IV)

A-1 Building Code Permit Fees for One- and Two-Family Residential		
Application Fee	$0	$.0090 x Declared Cost†, or
New Construction, or Addition	$0.0070 x Declared Cost†, or $0.0070 x Square Foot Construction Cost x Square Footage (which ever is greater) (Most recent square foot construction cost as published by the International Code Council)	$.0090 x Square Foot Construction Cost x Square Footage (whichever is greater) based upon most recent square foot construction cost as published by the Internal Code Council.
Renovation	$0.0070 x Declared Cost†	$0.0090 x Declared Cost†
Minimum Fee	$56.00	
Reinspection Fee	$45.00	
Demolition Fee	$56.00	
†The Centre Region Code Agency may request documentation supporting the declared project cost		
A-2 Building Code Permit Fees – 1 and 2 Family Residential – New Industrialized Housing Only		
Application Fee	$0	$75.00
New Construction, Renovation or Addition	80% of the following: ([$0.0070 x Declared Cost†, OR $0.0070 x Square Foot Construction Cost x Square Footage (whichever is greater) (Most recent square foot construction cost as published by the International Code Council)]	$.0090 x Declared Cost†, or $.0090 x Square Foot Construction Cost x Square Footage (whichever is greater) based upon most recent square foot construction cost as published by the Internal Code Council
Minimum Fee	$56.00	
Reinspection Fee	$45.00	
†The Centre Region Code Agency may request documentation supporting the declared project cost		

Services	2015 Rate	2014 Rate*
A-3 Building Code Permit Fees – Non 1 and 2 Family Residential		
Application Fee	$75.00	$0
New Construction, Renovation, or Addition	$0.0070 x Declared Cost†, OR $0.0070 x Square Foot Construction Cost x Level of Renovation Multiplier x Square Footage (which ever is greater) (Most recent square foot construction cost as published by the International Code Council)	
Minimum Fee	$56.00	
Reinspection Fee	$45.00	
Demolition Fee	$56.00	
†The Centre Region Code Agency may request documentation supporting the declared project cost		
Well and Borehole Permit Fee		
Potable drinking water well	$56.00	$0
Base fee for all wells and boreholes subject to the Centre Region Building Safety and Property Maintenance Code with the caption of potable drinking water well including up to five (5) ground penetrations	$150.00	$0
Additional penetrations beyond the five (5) penetrations covered in the base fee for up to and including an additional five (5) penetrations	$75.00	$0

Services	2015 Rate	2014 Rate*
B Fire Safety Permits		
Annual Permit Fee = (T x $80.00) x (R / V) *(rounded to the nearest dollar)*		
where: T = Estimated Inspection Time of Property, V = Inspection Frequency and R = Reduction Factor = 1.0		Reduction Factor = 0.88
Estimated Inspection Time (T)		
Square Feet	Time (hours)	
1,000 or less	2.00	
1,001 to 2,500	2.75	
2,501 to 10,000	3.50	
10,001 to 25,000	4.50	
25,001 to 75,000	6.00	
75,001 or greater	9.50	
Inspection Frequency (V)		
Life Safety Value (as determined at the time of inspection)	Inspection Frequency	
100 or less	5-year interval	
101 to 400	3-year interval	
401 or greater	Annually	
Plan Review Fees		
Upon the second plan submission prior to the issuance of a permit if plan review comments have not been adequately addressed or if additional comments are required to be generated, or any submission or modifications after the issuance of a permit		
Submission Fee	$150.00	
Review Fees	Actual Cost at $80.00 per hour x Staff Time in Hours	
Work Not Covered by Permit Fees		
Fee	Actual Cost at $80.00 per hour x Staff Time in Hours	
Applicant requested accelerated plan review or inspection outside of normal business hours		
Fee	$120 per hour x Staff Time in Hours	
Rental Housing Board of Appeals	$210.00	

Services	2015 Rate	2014 Rate*
Centre Region Rental Housing Permit Fee		
Single Dwelling Unit, Townhouse, Mobile Home, Apartment, Condominium or Duplex		
Borough Fee	$17.00 per unit	
Centre Region COG Fee	$37.00 per unit	$35.00 per unit
Lodging house, boarding house, tourist home or rooms (per unit)		
Borough Fee	$17.00 per unit	
Centre Region COG Fee	$32.00 per unit	$25.00 per unit
Fraternity		
Borough Fee	$30.00	
Centre Region COG Fee	$350.00 < 15 sleeping rooms	$325 < 15 sleeping rooms
	$400.00 - 15-25 sleeping rooms	$375 15-25 sleeping rooms
	$450.00 > 25 sleeping rooms	$425 > 25 sleeping rooms
Rental Housing Change of Ownership	$25.00	

Liquor License Transfers (Chapter V)

Application for Transfer		
Initial Application	$1,250.00	$800.00
Additional Hearings	$750.00 each	$600.00 each
Official Transcript	Actual cost	

Emergency Alarms (Chapter VI)

Alarm License	$75.00 per year	$50.00 per year
Alarm System Permit	$75.00 per year	$50.00 per year

Services	2015 Rate	2014 Rate*

Garbage and Refuse (Chapter VIII)

Annual User Fees for Residential and Commercial Service		
Can Collection		
Residence – per unit – at curb/at house	$313.00/$388.00	$313.00/$361.00
Residence – low usage – per unit – at curb/at house	$285.00	New Fee
Apartment – can collected – per unit – at curb/at house	$297.00/$372.00	$297.00/$344.00
Commercial – can collection – yard	$391.00	$380.00
Rooming House – can – at house - unit	$388.00 + $40.00 per roomer over 3	$361.00 + $40.00 per roomer over 3
Dumpster Collection		
Commercial per cubic yard per week	n/a	n/a
Restaurant – per cubic yard per week	n/a	n/a
Fraternity – per cubic yard per week	n/a	n/a
Apartments – Private Dumpster – per cubic yard per week	$129.00	$129.00
Apartments – Borough Dumpster – per cubic yard per week	$188.00	$188.00
Residence & Rooming House – Dumpster – per unit	$284.00	$221.00
Out-of-Borough Accounts – per cubic yard per week	$335.00	$335.00
Institutional – per cubic yard per week	$271.00	$271.00
Retail/Office – per cubic yard per week	$206.00	$206.00
Full Service Restaurant – per cubic yard per week	$459.00	$459.00
Fast Food Restaurant – per cubic yard per week	$303.00	$303.00
Fraternity – Flat Rate	$3,322.00	$3,322.00
Compost and Mulch		
Compost purchased per cubic yard	$15.00	
Mulch purchased per cubic yard	$13.00	
Compost purchased per bag	$4.00	$3.00
Compost or Mulch Delivered (in Borough only)	$70.00 plus the cost of product	$75.00 total

Services	2015 Rate	2014 Rate*
Health & Sanitation (Chapter IX)		
Eating & Drinking Licenses		
Take-out/No seating or Permanent stationery/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 the 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	New Fee
Retail Food Establishments (prepackaged foods only)	$115.00 annually	
Proctor/Administer Online Sanitation Exams	$120	New Fee
Tattoo/Body Piercing Establishments	$115.00 annually	
Massage Establishment	$115.00 annually	
Facility Plan Review	$150.00	$200.00
Change of Ownership and No Physical Construction or Remodeling	$75.00	
Re-inspection Fee after second 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	

Services	2015 Rate	2014 Rate*

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)

On-Street Parking Permits		
"R" Permit	$10.00 annually	
"R1" Permit	$10.00 annually	
Commuter Permit	$40.00 monthly	
On-Street Metered Parking Hourly Rate		
10 a.m. to 10 p.m.		Enforced 8 a.m. to 10 p.m.
In 15- and 30-minutes and 2-hour spaces	15 minutes for each $0.25	
In 5-hour spaces	30 minutes for each $0.25	
Metered Parking Facilities Hourly Rate		
	20 minutes for each $0.25	
Metered Parking Lots Hourly Rate		
10 a.m. to 10 p.m. Sundays free all-day, except during special events No charge after 10:00 p.m.	20 minutes for each $0.25	Enforced 8 a.m. to 10 p.m.

Services	2015 Rate	2014 Rate*
Off-Street Parking Garages Hourly Rates		
6 a.m. to 6 p.m. 6 p.m. to 6 a.m. 24-Hour Maximum Charge Special Event Rates	First half-hour free $0.50 for each half-hour or portion thereof First half-hour free $0.50 for each hour or portion thereof $16.00 $1.75 for each hour; $28.00 maximum charge for 24 hrs.	6 a.m. to 10 p.m. - $0.75 for each hour or portion thereof 10 p.m. to 6 a.m. - $0.50 for each hour or portion thereof
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	$80 per month $60 per month
Fraser Plaza Garage	$105.00 per permit per month for 24-hour parking $75.00 per permit per month for commuter-only parking	$95 per month $75 per permit
Sparks Street Lot	$65.00 per space, per month	$50 per space
McAllister Street Deck	$90.00 per permit per month for 2nd floor $75.00 per permit per month for roof option	$80 per permit $60 per permit
Pugh Street Garage	$105.00 per permit per month for 24-hour parking $90.00 per permit per month for commuter-only parking	$95 per permit $75 per permit

Services	2015 Rate	2014 Rate*
Railroad Lot	$65.00 per space per month	$48 per space
Barnard Street Lot	$65.00 per space per month	$0
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	
EZ Card	$20.00	
Card/Permit Replacement	$20.00	
Late Payment Fee	$10.00	10% of permit fee
Booting Fee	$100.00	
Cash Key Deposit	$25.00	

Parks and Recreation (Chapter XII)

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	$1,368.00 per connection
Residential (collection)	$1,207.00 per connection	$1,207.00 per connection
UAJA (treatment)	$4,711.00 per Equivalent Dwelling Unit (EDU)	$4,059.00 per Equivalent Dwelling Unit (EDU)
TOTAL	$7,286.00 per connection	$6,634.00 per connection
Non-Residential (capacity)	$6.61 per Gallons/Day	$6.61 per Gallons/Day
Non-Residential (collection)	$5.83 Gallons/Day	$5.83 Gallons/Day
UAJA Fee (treatment)	$20.20 Gallons/Day	$17.40 Gallons/Day
TOTAL	$32.64 per Gallons/Day	$29.84 per Gallons/Day
Sewer Permits	$125.00	

Services	2015 Rate	2014 Rate*

Signs (Chapter XV)

0 - 5 square feet	$15.00	
6 - 10 square feet	$25.00	
11 - 50 square feet	$45.00	
51 - 100 square feet	$60.00	
101 - 200 square feet	$75.00	
Over 200 square feet	$100.00	
Awnings, Canopies, Marquees and Projecting Overhanging Signs	$15.00	

Streets and Sidewalks (Chapter XVI)

Street Excavation Permit	$60.00	

Zoning and Land Development (Chapter XIX)

Escrow Accounts		
Traffic Impact Study	$3,000.00	
Storm Water Plan	$1,000.00	
Lighting Plan	$200.00	
Proposal to amend Zoning Ordinance or Map	$500.00	
Sanitary Sewer Capacity Analysis	5 or more EDUs, $100.00/EDU	

Services	2015 Rate	2014 Rate*
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)	$150.00	
Land Development Plan (Preliminary)	$330.00	
Land Development Plan (Final)	$150.00	
Lighting Plan	Actual cost of review	
Sanitary Sewer Extension	$150.00 minimum $100.00/hour over 2	
Plan Resubmission	$75.00	
Zoning Officer's Review Fee (Credited to Zoning Permit fee)	$25.00	
Permit Fees		
Sheds	$25.00	
Driveway	$25.00	
Land Development	$100.00	
Zoning Permit	$40.00	
Demolition Permit	$40.00	
Street or Alley Construction	$0.50/square yard	
Zoning Hearing Board		
Zoning Hearing Board	$220.00	$210.00
Zoning & Land Development Ordinance	$32.00	$25.00

Services	2015 Rate	2014 Rate*

Sewage Enforcement

Applications		
New System (Site Approved or Denied)	$540.00	
Replace or Major Repair/Alteration	$540.00	
Additional Percolation Test	$320.00	
Minor Repairs	$320.00	
Tank Replacements	$320.00	
Renew, Reuse or Transfer Permit	$200.00	
Interim or Final Inspection(s)	$125.00	
IRSIS (Spray Irrigation) and Drip Irrigation	$900.00	
Existing Systems Inspections		
Inspections due to housing inspection - unsuitable system	$200.00	
Small Flow Treatment Facility	$150.00	$120.00
Inspection for any reason other than noted above	$200.00	
Design Services		
Inground Gravity Flow System	$225.00	$200.00
Inground Pressure Dosed System	$275.00	$250.00
Elevated Sand Mound or At-Grade Systems	$325.00	$300.00
Orenco System	$900.00	$500.00
On-lot Sewage Management Program Inspections		
Complete Site Inspection with Open Tank(s), per system	$125.00	$100.00
Walkover Inspection, per site or system	$100.00	$70.00
Open Tank(s) Inspection for Pumping Waiver, per system	$125.00	$100.00
Municipal Consultation / Enforcement		
Primary Sewage Enforcement Officer	$50.00 per hour	$48.00 per hour
Alternate Sewage Enforcement Officer	$42.00 per hour	$40.00 per hour
Secretarial Administration	$34.00 per hour	$32.00 per hour
Mileage Rate	IRS allowable rate	

Services	2015 Rate	2014 Rate*
Subdivision / Land Development - (Actual costs as per the following)		
Primary Sewage Enforcement Officer	$56.00 per hour	$54.00 per hour
Alternate Sewage Enforcement Officer	$44.00 per hour	
Administration	$34.00 per hour	$32.00 per hour
Mileage Rate	IRS allowable rate	
Percolation test hold preparation	$150.00	
Providing water for percolation test	$100.00	
Percolation testing	$300.00	
Planning Module Review		
Component 1	$120.00	$100.00
Component 2	$220.00	$200.00

*2014 rates are shown in instances where the rate changed between the 2014 and 2015 Fee Schedule.

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Appendix C: Pay Plan

Effective January 1, 2015 - Proposed 2% COLA - Adopted December 15, 2014

Pay Grade								
Step	**11**	**12**	**13**	**14**	**15**	**16**	**17**	**18**
Start	$13.8608	$14.5492	$15.2792	$16.0406	$16.8437	$17.6884	$18.5749	$19.5032
1	$14.2780	$14.9872	$15.7381	$16.5203	$17.3443	$18.2204	$19.1278	$20.0873
2	$14.7056	$15.4357	$16.2075	$17.0209	$17.8657	$18.7627	$19.7013	$20.6921
3	$15.1436	$15.8946	$16.6976	$17.5320	$18.3976	$19.3258	$20.2959	$21.3179
4	$15.6025	$16.3744	$17.1982	$18.0535	$18.9504	$19.9099	$20.9007	$21.9541
5	$16.0718	$16.8645	$17.7093	$18.5958	$19.5240	$20.5044	$21.5265	$22.6112
6	$16.5516	$17.3756	$18.2412	$19.1486	$20.1081	$21.1197	$22.1732	$23.2890
7	$17.0523	$17.8970	$18.7835	$19.7222	$20.7130	$21.7560	$22.8407	$23.9879
8	$17.5633	$18.4290	$19.3467	$20.3167	$21.3388	$22.4130	$23.5290	$24.7075
9	$18.0952	$18.9817	$19.9308	$20.9216	$21.9750	$23.0805	$24.2382	$25.4480
10	$18.6375	$19.5553	$20.5253	$21.5474	$22.6321	$23.7689	$24.9683	$26.2093
11	$19.2007	$20.1394	$21.1406	$22.1940	$23.3100	$24.4781	$25.7192	$26.9915

Pay Grade							
Step	**19**	**20**	**21**	**22**	**23**	**24**	**25**
Start	$20.4835	$44,731.96	$49,872.94	$52,367.90	$54,992.60	$57,747.82	$60,633.04
1	$21.0989	$46,076.68	$51,370.02	$53,929.72	$56,641.52	$59,483.32	$62,455.38
2	$21.7351	$47,465.08	$52,910.26	$55,556.54	$58,333.34	$61,261.98	$64,320.62
3	$22.3922	$48,896.90	$54,493.66	$57,227.30	$60,090.68	$63,105.90	$66,251.64
4	$23.0597	$50,372.14	$56,120.74	$58,940.70	$61,890.92	$64,993.24	$68,247.40
5	$23.7479	$51,890.54	$57,812.82	$60,719.88	$63,756.68	$66,945.84	$70,286.58
6	$24.4572	$53,452.36	$59,548.32	$62,541.96	$65,665.86	$68,963.18	$72,390.76
7	$25.1873	$55,057.86	$61,327.24	$64,407.72	$67,640.04	$71,024.20	$74,560.20
8	$25.9382	$56,706.52	$63,171.16	$66,338.48	$69,679.22	$73,149.96	$76,794.38
9	$26.7204	$58,398.60	$65,058.50	$68,334.24	$71,761.56	$75,340.98	$79,094.08
10	$27.5235	$60,155.68	$67,010.84	$70,395.00	$73,909.16	$77,597.00	$81,458.52
11	$28.3474	$61,956.44	$69,028.44	$72,499.18	$76,122.02	$79,918.28	$83,909.80

Pay Grade								
Step	**26**	**27**	**28**	**29**	**30**	**31**	**32**	**33**
Start	$63,670.10	$66,859.00	$70,199.74	$73,714.16	$77,402.00	$81,263.52	$85,320.04	$89,651.12
1	$65,579.02	$68,854.76	$72,303.92	$75,926.76	$79,723.02	$83,693.22	$87,879.74	$92,342.64
2	$67,553.20	$70,915.52	$74,473.10	$78,204.36	$82,109.30	$86,209.50	$90,526.28	$95,110.86
3	$69,570.54	$73,041.80	$76,707.80	$80,547.48	$84,582.42	$88,790.78	$93,238.08	$97,964.36
4	$71,653.40	$75,232.56	$79,007.24	$82,955.34	$87,120.54	$91,459.16	$96,036.46	$100,903.14
5	$73,801.00	$77,488.84	$81,371.94	$85,450.04	$89,723.66	$94,192.54	$98,921.68	$103,930.06
6	$76,013.60	$79,810.12	$83,823.22	$88,010.00	$92,413.88	$97,012.76	$101,893.48	$107,047.98
7	$78,291.20	$82,196.14	$86,339.50	$90,656.54	$95,190.42	$99,919.56	$104,952.64	$110,259.50
8	$80,634.06	$84,669.26	$88,921.04	$93,368.34	$98,053.80	$102,913.20	$108,098.12	$113,567.48
9	$83,063.76	$87,207.38	$91,589.42	$96,166.46	$101,004.28	$105,993.94	$111,330.44	$116,974.52
10	$85,558.46	$89,832.08	$94,344.38	$99,051.94	$104,041.34	$109,182.58	$114,671.18	$120,483.48
11	$88,118.68	$92,522.04	$97,164.60	$102,024.00	$107,165.24	$112,458.32	$118,120.34	$124,098.26

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Appendix D: Line Item Budget

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B101 SCB GENERAL FUND							
30 ADMINISTRATION							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	14,037	2	-	-	-	0.0%
INTEREST AND RENTS TOTAL		$14,037	$2	-	-	-	0.0%
SHARE/ENTITL/IN LIEU							
45600	LOCAL SHARED REVENUE	24,168	855	-	-	-	0.0%
45601	LOCAL SHARED-UC CONTRIBUTIONS	-	-	-	25,786	-	0.0%
SHARE/ENTITL/IN LIEU TOTAL		$24,168	$855	-	$25,786	-	0.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	877	1,063	75,000	75,684	90,400	20.5%
46210	SALE OF MATERIALS/CONCESSIONS	14	20	-	1	-	0.0%
CONTRACTED SERVICES TOTAL		$891	$1,083	$75,000	$75,685	$90,400	20.5%
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	-	-	-	225,000	0.0%
49180	REFUND PRIOR YEAR EXPENSES	243,726	-	30,000	309	-	-100.0%
MISC/CONTRIBUTIONS TOTAL		$243,726	-	$30,000	$309	$225,000	650.0%
TOTAL REVENUE		$282,822	$1,940	$105,000	$101,780	$315,400	200.4%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	592,158	668,031	758,639	771,805	802,992	5.8%
60115	SALARY & WAGES - PART TIME	20,199	13,580	29,500	13,500	13,000	-55.9%
60180	OVERTIME PAY	-	1,196	-	20,000	5,000	0.0%
60185	OTHER COMPENSATION	2,450	12,925	6,972	6,972	7,187	3.1%
SALARIES AND WAGES TOTAL		$614,807	$695,731	$795,111	$812,277	$828,179	4.2%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	112,187	39,204	48,865	48,829	47,638	-2.5%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
61193	MEDICARE - EMPLOYER PAID	4,295	9,609	9,833	11,420	11,643	18.4%
61195	UNEMPLOYMENT BENEFITS	46,596	-	50,000	63,177	-	-100.0%
61196	HEALTH INSURANCE	45,776	124,381	157,113	129,314	148,839	-5.3%
61197	RETIREE HEALTH INSURANCE	8,125	25,897	-	-	-	0.0%
61198	VISION/DENTAL INSURANCE	-	6,245	7,231	7,231	8,638	19.5%
61199	LIFE & DISABILITY INSURANCE	876	1,710	3,467	3,467	2,567	-26.0%
61200	PENSION	28,458	51,918	47,498	57,253	119,629	151.9%
61201	WORKERS COMPENSATION	1,390	1,534	1,077	1,077	1,181	9.7%
61210	EMPLOYEE PARKING	2,040	1,680	4,320	3,360	3,360	-22.2%
EMPLOYEE BENEFITS TOTAL		$249,743	$262,178	$329,404	$325,128	$343,495	4.3%
EMPLOYEE SUPPLY/EXPN							
62120	TRAVEL/MILEAGE EXPENSE	-	6,707	28,500	24,500	28,500	0.0%
62121	PROFESSIONAL DEVELOPMENT	-	-	-	22,500	22,500	0.0%
62125	AUTOMOBILE ALLOWANCE	5,448	-	5,400	5,400	5,550	2.8%
62130	CONTINUING EDUCATION/TUITION	40,773	20,732	34,100	6,575	8,500	-75.1%
62140	RECRUITMENT/RELOCATION	-	-	-	3,000	20,000	0.0%
62150	EMPLOYEE/VOLUNTEER RECOGNITION	12,813	15,919	17,500	15,500	17,500	0.0%
62155	EMPLOYEE WELLNESS	7,504	12,418	15,000	17,250	-	-100.0%
EMPLOYEE SUPPLY/EXPN TOTAL		$66,539	$55,776	$100,500	$94,725	$102,550	2.0%
PERSONNEL TOTAL		$931,089	$1,013,685	$1,225,015	$1,232,130	$1,274,224	4.0%
OPERATING							
OFFICE SUPPLIES							
65210	SUPPLIES	5,013	3,938	5,000	5,500	5,000	0.0%
65212	FORMS	4,124	3,454	6,000	3,500	6,000	0.0%
65213	COMPUTER/COPIER SUPPLIES	2,786	3,988	4,500	2,000	3,500	-22.2%
65215	POSTAGE	1,870	1,789	2,500	2,850	4,000	60.0%
OFFICE SUPPLIES TOTAL		$13,794	$13,169	$18,000	$13,850	$18,500	2.8%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	7,752	6,135	8,500	8,000	8,500	0.0%
66235	SPECIAL PROJECTS/GRANTS	42,302	15,309	60,500	60,500	60,500	0.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
66238	PROGRAM SUPPLIES/ACTIVITIES	-	-	-	100	-	0.0%
69320	NEW COMPUTER EQUIPMENT	-	-	-	1,685	2,250	0.0%
71250	OFFICE FURNITIRE/FURNISHINGS	-	-	-	-	750	0.0%
PROGRAM EXPENSES TOTAL		$50,055	$21,443	$69,000	$70,285	$72,000	4.3%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	10,105	6,611	10,000	9,000	30,000	200.0%
67314	LEGAL SERVICES	38,859	51,618	43,250	43,250	44,250	2.3%
67315	SPECIAL LEGAL SERVICES	36,861	19,553	25,000	28,250	25,000	0.0%
67321	MUNICIPAL MEMBERSHIPS	24,244	32,359	30,000	30,000	31,150	3.8%
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	1,016	5,073	6,000	5,500	6,600	10.0%
67325	CONTRACTED PUBLIC SERVICES	72,495	80,901	91,946	91,946	92,435	0.5%
PROFESSIONAL SERVICE TOTAL		$183,580	$196,115	$206,196	$207,946	$229,435	11.3%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	889	499	1,000	1,000	1,000	0.0%
69310	COMPUTER MAINTENANCE/SUPPORT	-	-	13,200	13,200	850	-93.6%
HARDWARE/SOFTWARE TOTAL		$889	$499	$14,200	$14,200	$1,850	-87.0%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	100	-	0.0%
SMALL TOOLS/EQUIP TOTAL		-	-	-	$100	-	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	5,670	5,211	5,600	5,750	6,080	8.6%
72330	ADVERTISING	13,601	22,205	25,000	20,000	25,000	0.0%
72331	PUBLIC INFORMATION/EDUCATION	85,340	62,381	67,000	67,000	67,000	0.0%
COMMUNICATIONS TOTAL		$104,611	$89,797	$97,600	$92,750	$98,080	0.5%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	73,281	61,389	65,975	54,799	67,582	2.4%
INSURANCE/RISK MGMT TOTAL		$73,281	$61,389	$65,975	$54,799	$67,582	2.4%
CONTRIBUTIONS/GRANTS							
81510	COMMUNITY GRANTS/GIFTS	3,000	3,000	3,000	3,000	3,000	0.0%
81590	MISCELLANEOUS	-	-	-	150	-	0.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
CONTRIBUTIONS/GRANTS TOTAL		$3,000	$3,000	$3,000	$3,150	$3,000	0.0%
OPERATING TOTAL		$429,209	$385,412	$473,971	$457,080	$490,447	3.5%
CAPITAL							
CAPITAL CONSTRUCTION							
93760	CAP PURCH - FURNITR/APPLIANCES	2,406	6,204	3,000	3,750	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		$2,406	$6,204	$3,000	$3,750	-	-100.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	-	9,662	9,452	9,452	-	-100.0%
94850	DEPRECIATION-VEHICLES	6,428	-	-	-	-	0.0%
DEPRECIATION TOTAL		$6,428	$9,662	$9,452	$9,452	-	-100.0%
CAPITAL TOTAL		$8,834	$15,866	$12,452	$13,202	-	-100.0%
OTHER EXPENSE							
OTHER EXPENDITURES							
96492	INTERFUND TRANSFERS	14,750	50,000	50,000	89,582	121,541	143.1%
OTHER EXPENDITURES TOTAL		$14,750	$50,000	$50,000	$89,582	$121,541	143.1%
OTHER EXPENSE TOTAL		$14,750	$50,000	$50,000	$89,582	$121,541	143.1%
TOTAL EXPENDITURES		$1,383,881	$1,464,963	$1,761,438	$1,791,994	$1,886,212	7.1%
ADMINISTRATION TOTAL:		($1,101,059)	($1,463,023)	($1,656,438)	($1,690,214)	($1,570,812)	-5.2%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
32 FINANCE							
REVENUE:							
LICENSES AND PERMITS							
41425	LOADING ZONE PERMITS	1,759	-	1,500	-	-	-100.0%
LICENSES AND PERMITS TOTAL		$1,759	-	$1,500	-	-	-100.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	121,800	123,800	129,300	129,300	3,500	-97.3%
CONTRACTED SERVICES TOTAL		$121,800	$123,800	$129,300	$129,300	$3,500	-97.3%
TOTAL REVENUE		$123,559	$123,800	$130,800	$129,300	$3,500	-97.3%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	277,168	312,495	358,558	339,849	278,117	-22.4%
60115	SALARY & WAGES - PART TIME	-	7,110	14,200	5,667	-	-100.0%
60180	OVERTIME PAY	-	-	-	10,000	-	0.0%
SALARIES AND WAGES TOTAL		$277,168	$319,605	$372,758	$355,516	$278,117	-25.4%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	58,745	19,341	23,100	21,329	16,574	-28.3%
61193	MEDICARE - EMPLOYER PAID	2,041	4,523	5,416	4,988	3,876	-28.4%
61196	HEALTH INSURANCE	30,741	74,740	101,870	97,281	94,285	-7.4%
61198	VISION/DENTAL INSURANCE	-	3,592	4,862	4,862	3,987	-18.0%
61199	LIFE & DISABILITY INSURANCE	424	410	1,599	1,599	934	-41.6%
61200	PENSION	17,543	28,368	22,438	13,787	25,167	12.2%
61201	WORKERS COMPENSATION	818	902	518	518	592	14.3%
61210	EMPLOYEE PARKING	-	1,920	3,360	1,498	960	-71.4%
EMPLOYEE BENEFITS TOTAL		$110,311	$133,798	$163,163	$145,862	$146,375	-10.3%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	4,750	10,000	0.0%
62130	CONTINUING EDUCATION/TUITION	1,523	11,306	12,000	2,500	2,000	-83.3%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
EMPLOYEE SUPPLY/EXPN TOTAL		$1,523	$11,306	$12,000	$7,250	$12,000	0.0%
PERSONNEL TOTAL		$389,002	$464,709	$547,921	$508,628	$436,492	-20.3%
OPERATING							
OFFICE SUPPLIES							
65210	SUPPLIES	3,930	2,519	2,500	2,500	2,500	0.0%
65212	FORMS	2,268	631	2,000	2,000	2,000	0.0%
65213	COMPUTER/COPIER SUPPLIES	4,113	4,395	4,000	2,000	4,000	0.0%
65215	POSTAGE	4,225	4,697	5,000	5,000	5,000	0.0%
OFFICE SUPPLIES TOTAL		$14,537	$12,242	$13,500	$11,500	$13,500	0.0%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	104	63	150	150	150	0.0%
PROGRAM EXPENSES TOTAL		$104	$63	$150	$150	$150	0.0%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	15,813	25	16,500	16,500	16,500	0.0%
67311	ACCOUNTING & AUDITING	25,992	25,528	25,500	27,500	25,500	0.0%
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	1,674	1,077	1,300	1,300	1,300	0.0%
67328	BANKING FEES	-	176	-	1,000	-	0.0%
PROFESSIONAL SERVICE TOTAL		$43,479	$26,806	$43,300	$46,300	$43,300	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	6,670	637	1,000	1,000	1,000	0.0%
69310	COMPUTER MAINTENANCE/SUPPORT	633	5,125	1,000	3,300	1,000	0.0%
HARDWARE/SOFTWARE TOTAL		$7,303	$5,763	$2,000	$4,300	$2,000	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	1,169	1,439	1,400	1,500	1,600	14.3%
COMMUNICATIONS TOTAL		$1,169	$1,439	$1,400	$1,500	$1,600	14.3%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	5,715	2,010	2,320	2,320	2,437	5.0%
80353	BOND / SURETY & FIDELITY	-	4,772	6,000	6,000	9,068	51.1%
INSURANCE/RISK MGMT TOTAL		$5,715	$6,782	$8,320	$8,320	$11,505	38.3%
OPERATING TOTAL		$72,306	$53,096	$68,670	$72,070	$72,055	4.9%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
CAPITAL							
CAPITAL CONSTRUCTION							
93740	CAP PURCHASE-COMP/PRDCTN EQUIP	-	1,150	-	-	-	0.0%
93760	CAP PURCH - FURNITR/APPLIANCES	2,120	17,100	3,428	3,428	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		$2,120	$18,250	$3,428	$3,428	-	-100.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	-	3,887	4,000	4,000	-	-100.0%
94850	DEPRECIATION-VEHICLES	2,163	-	-	-	-	0.0%
DEPRECIATION TOTAL		$2,163	$3,887	$4,000	$4,000	-	-100.0%
CAPITAL TOTAL		$4,283	$22,137	$7,428	$7,428	-	-100.0%
TOTAL EXPENDITURES		$465,591	$539,941	$624,019	$588,126	$508,547	-18.5%
FINANCE TOTAL:		($342,031)	($416,141)	($493,219)	($458,826)	($505,047)	2.4%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
33 TAX							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	292,895	153,443	256,900	132,000	106,000	-58.7%
CONTRACTED SERVICES TOTAL		$292,895	$153,443	$256,900	$132,000	$106,000	-58.7%
TOTAL REVENUE		$292,895	$153,443	$256,900	$132,000	$106,000	-58.7%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	198,926	91,230	61,368	54,410	57,850	-5.7%
60115	SALARY & WAGES - PART TIME	-	25,866	25,399	24,277	26,920	6.0%
60180	OVERTIME PAY	-	-	-	500	500	0.0%
SALARIES AND WAGES TOTAL		$198,926	$117,096	$86,767	$79,187	$85,270	-1.7%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	49,408	7,380	5,380	4,879	5,143	-4.4%
61193	MEDICARE - EMPLOYER PAID	720	1,726	1,258	1,141	1,203	-4.4%
61196	HEALTH INSURANCE	7,763	21,047	11,687	13,146	15,076	29.0%
61198	VISION/DENTAL INSURANCE	-	1,397	514	514	792	54.1%
61199	LIFE & DISABILITY INSURANCE	298	937	255	255	193	-24.3%
61200	PENSION	3,628	6,364	4,307	3,879	8,025	86.3%
61201	WORKERS COMPENSATION	144	187	114	114	160	40.4%
61210	EMPLOYEE PARKING	480	150	504	72	72	-85.7%
EMPLOYEE BENEFITS TOTAL		$62,442	$39,188	$24,019	$24,000	$30,664	27.7%
EMPLOYEE SUPPLY/EXPN							
62130	CONTINUING EDUCATION/TUITION	133	-	1,000	-	500	-50.0%
EMPLOYEE SUPPLY/EXPN TOTAL		$133	-	$1,000	-	$500	-50.0%
PERSONNEL TOTAL		$261,501	$156,283	$111,786	$103,187	$116,434	4.2%
OPERATING							
OFFICE SUPPLIES							

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
65210	SUPPLIES	3,032	3,967	3,000	3,200	3,000	0.0%
65212	FORMS	3,212	2,468	3,400	2,800	3,500	2.9%
65213	COMPUTER/COPIER SUPPLIES	3,287	774	3,000	900	1,100	-63.3%
65213-RE BO	PRINTING / COPIER SUPPLIES	-	80	200	90	250	25.0%
65213-RE SC	PRINTING / COPIER SUPPLIES	-	52	200	75	200	0.0%
65215	POSTAGE	25,175	(174)	8,000	6,100	6,500	-18.8%
65215-RE BO	POSTAGE	-	2,474	-	2,700	3,000	0.0%
65215-RE SC	POSTAGE	-	574	-	400	500	0.0%
OFFICE SUPPLIES TOTAL		$34,706	$10,214	$17,800	$16,265	$18,050	1.4%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	-	-	250	200	100	-60.0%
69320	NEW COMPUTER EQUIPMENT	-	-	-	-	500	0.0%
71250	OFFICE FURNITIRE/FURNISHINGS	-	-	-	-	500	0.0%
PROGRAM EXPENSES TOTAL		-	-	$250	$200	$1,100	340.0%
PROFESSIONAL SERVICE							
67311	ACCOUNTING & AUDITING	3,872	3,477	3,525	3,686	3,800	7.8%
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	-	250	-	100	-60.0%
67325	CONTRACTED PUBLIC SERVICES	-	-	92,000	92,000	92,000	0.0%
67326	OTHER CONTRACTED SERVICES	81,291	107,216	-	-	-	0.0%
PROFESSIONAL SERVICE TOTAL		$85,163	$110,693	$95,775	$95,686	$95,900	0.1%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	18,859	6,343	8,000	6,500	6,500	-18.8%
69310	COMPUTER MAINTENANCE/SUPPORT	261	1,580	1,000	400	1,000	0.0%
HARDWARE/SOFTWARE TOTAL		$19,120	$7,923	$9,000	$6,900	$7,500	-16.7%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	592	195	500	230	250	-50.0%
COMMUNICATIONS TOTAL		$592	$195	$500	$230	$250	-50.0%
INSURANCE/RISK MGMT							
80353	SURETY & FIDELITY	5,425	5,425	6,411	5,425	5,972	-6.8%
INSURANCE/RISK MGMT TOTAL		$5,425	$5,425	$6,411	$5,425	$5,972	-6.8%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
OPERATING TOTAL		$145,005	$134,450	$129,736	$124,706	$128,772	-0.7%
CAPITAL							
CAPITAL CONSTRUCTION							
93740	CAP PURCHASES - COMPUTER EQUIP	-	-	500	-	-	-100.0%
93760	CAP PURCH - FURNITR/APPLIANCES	-	818	1,000	-	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		-	$818	$1,500	-	-	-100.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIP	-	6,093	6,093	6,093	-	-100.0%
94850	DEPRECIATION-VEHICLES	5,914	-	-	-	-	0.0%
DEPRECIATION TOTAL		$5,914	$6,093	$6,093	$6,093	-	-100.0%
CAPITAL TOTAL		$5,914	$6,911	$7,593	$6,093	-	-100.0%
TOTAL EXPENDITURES		$412,420	$297,644	$249,115	$233,986	$245,206	-1.6%
TAX TOTAL:		($119,525)	($144,201)	$7,785	($101,986)	($139,206)	-1888.1%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
37 INFORMATION TECHNOLOGY							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	197,820	243,761	220,000	220,000	220,000	0.0%
CONTRACTED SERVICES TOTAL		$197,820	$243,761	$220,000	$220,000	$220,000	0.0%
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	-	-	-	42,200	0.0%
MISC/CONTRIBUTIONS TOTAL		-	-	-	-	$42,200	0.0%
TOTAL REVENUE		$197,820	$243,761	$220,000	$220,000	$262,200	19.2%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	258,403	310,964	499,100	441,112	524,350	5.1%
60115	SALARY & WAGES - PART TIME	-	3,906	-	4,500	4,500	0.0%
60180	OVERTIME PAY	-	-	-	1,000	1,000	0.0%
SALARIES AND WAGES TOTAL		$258,403	$314,870	$499,100	$446,612	$529,850	6.2%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	50,320	19,110	30,944	27,360	31,448	1.6%
61193	MEDICARE - EMPLOYER PAID	1,845	4,469	7,237	6,399	7,356	1.6%
61196	HEALTH INSURANCE	31,183	88,940	147,538	110,762	148,920	0.9%
61198	VISION/DENTAL INSURANCE	-	3,950	6,790	6,790	6,201	-8.7%
61199	LIFE & DISABILITY INSURANCE	400	994	2,177	2,177	1,726	-20.7%
61200	PENSION	8,429	39,768	31,008	37,154	64,100	106.7%
61201	WORKERS COMPENSATION	756	834	688	688	812	18.0%
61210	EMPLOYEE PARKING	900	1,840	3,840	2,880	2,880	-25.0%
EMPLOYEE BENEFITS TOTAL		$93,833	$159,905	$230,222	$194,210	$263,443	14.4%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	11,500	12,500	0.0%
62130	CONTINUING EDUCATION/TUITION	4,251	12,505	22,500	10,000	10,000	-55.6%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
EMPLOYEE SUPPLY/EXPN TOTAL		$4,251	$12,505	$22,500	$21,500	$22,500	0.0%
PERSONNEL TOTAL		$356,487	$487,280	$751,822	$662,322	$815,793	8.5%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	106	345	2,000	2,000	2,500	25.0%
FUEL & LUBRICANTS TOTAL		$106	$345	$2,000	$2,000	$2,500	25.0%
OFFICE SUPPLIES							
65210	SUPPLIES	873	2,129	1,800	1,800	1,000	-44.4%
OFFICE SUPPLIES TOTAL		$873	$2,129	$1,800	$1,800	$1,000	-44.4%
PROGRAM EXPENSES							
66238	GROUP ACTIVITIES/PROGRAM SUPP	1,573	1,102	5,750	2,500	2,500	-56.5%
69320	NEW COMPUTER EQUIPMENT	-	-	-	-	1,800	0.0%
71250	OFFICE FURNITIRE/FURNISHINGS	-	-	-	-	650	0.0%
PROGRAM EXPENSES TOTAL		$1,573	$1,102	$5,750	$2,500	$4,950	-13.9%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	14,914	-	5,500	2,500	2,500	-54.5%
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	59	2,867	4,200	2,500	4,200	0.0%
PROFESSIONAL SERVICE TOTAL		$14,973	$2,867	$9,700	$5,000	$6,700	-30.9%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	236	204	600	600	1,500	150.0%
VEHICLE REPAIR/MAIN TOTAL		$236	$204	$600	$600	$1,500	150.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	22,548	21,257	25,000	15,000	47,200	88.8%
69310	COMPUTER MAINTENANCE/SUPPORT	91,487	(5,180)	28,800	70,000	110,550	283.9%
HARDWARE/SOFTWARE TOTAL		$114,034	$16,077	$53,800	$85,000	$157,750	193.2%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	1,500	0.0%
SMALL TOOLS/EQUIP TOTAL		-	-	-	-	$1,500	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	3,494	3,388	7,200	4,000	4,000	-44.4%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
72325	INTERNET FEES/WEBPAGE	26,091	26,912	26,000	35,500	35,500	36.5%
COMMUNICATIONS TOTAL		$29,586	$30,300	$33,200	$39,500	$39,500	19.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	1,542	1,542	1,900	1,900	2,436	28.2%
INSURANCE/RISK MGMT TOTAL		$1,542	$1,542	$1,900	$1,900	$2,436	28.2%
OPERATING TOTAL		$162,922	$54,566	$108,750	$138,300	$217,836	100.3%
CAPITAL							
CAPITAL CONSTRUCTION							
93650	MINOR CAPITAL PROJECTS	-	-	-	30,325	-	0.0%
93740	CAP PURCHASE-COMP/PRDCTN EQUIP	-	2,190	-	-	24,500	0.0%
93760	CAP PURCH - FURNITR/APPLIANCES	-	3,539	2,800	2,800	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		-	$5,729	$2,800	$33,125	$24,500	775.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	-	92,584	92,500	92,500	82,973	-10.3%
94850	DEPRECIATION-VEHICLES	86,675	-	-	-	3,234	0.0%
DEPRECIATION TOTAL		$86,675	$92,584	$92,500	$92,500	$86,207	-6.8%
CAPITAL TOTAL		$86,675	$98,313	$95,300	$125,625	$110,707	16.2%
TOTAL EXPENDITURES		$606,084	$640,159	$955,872	$926,247	$1,144,336	19.7%
INFORMATION TECHNOLOGY TOTAL:		($408,264)	($396,398)	($735,872)	($706,247)	($882,136)	19.9%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
40 HEALTH & NEIGHBORHOOD SERVICES							
REVENUE:							
LICENSES AND PERMITS							
41350	HEALTH LICENSES/PERMITS	48,867	48,007	50,000	54,000	45,000	-10.0%
41525	RESIDENTIAL RENTAL PERMIT	159,467	199,006	165,000	170,000	170,000	3.0%
41675	TRANSIENT RETAILERS LICENSE/PE	13,338	12,002	13,000	13,223	13,000	0.0%
LICENSES AND PERMITS TOTAL		$221,672	$259,016	$228,000	$237,223	$228,000	0.0%
FINES AND COSTS							
42120	ORDINANCE VIOLATIONS	28,667	29,710	40,000	32,000	35,000	-12.5%
FINES AND COSTS TOTAL		$28,667	$29,710	$40,000	$32,000	$35,000	-12.5%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	25,271	23,278	25,000	22,000	22,000	-12.0%
CONTRACTED SERVICES TOTAL		$25,271	$23,278	$25,000	$22,000	$22,000	-12.0%
TOTAL REVENUE		$275,611	$312,004	$293,000	$291,223	$285,000	-2.7%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	223,895	247,443	256,888	256,586	266,888	3.9%
60180	OVERTIME PAY	-	-	-	5,200	6,000	0.0%
SALARIES AND WAGES TOTAL		$223,895	$247,443	$256,888	$261,786	$272,888	6.2%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	59,133	14,904	15,927	15,908	16,069	0.9%
61193	MEDICARE - EMPLOYER PAID	1,707	3,486	3,725	3,721	3,757	0.9%
61196	HEALTH INSURANCE	32,141	80,311	84,064	76,211	77,233	-8.1%
61198	VISION/DENTAL INSURANCE	-	4,150	3,869	3,869	4,911	26.9%
61199	LIFE & DISABILITY INSURANCE	522	694	1,156	1,156	820	-29.1%
61200	PENSION	10,566	4,173	16,076	23,211	51,139	218.1%
61201	WORKERS COMPENSATION	1,048	1,156	1,101	1,101	5,180	370.5%
61210	EMPLOYEE PARKING	-	-	2,112	912	912	-56.8%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
EMPLOYEE BENEFITS TOTAL		$105,118	$108,874	$128,030	$126,089	$160,021	25.0%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	100	-	0.0%
62130	CONTINUING EDUCATION/TUITION	420	2,252	6,000	5,000	5,000	-16.7%
62160	CLOTHING/UNIFORMS & MAINTENNCE	427	1,112	1,300	1,300	1,300	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		$847	$3,364	$7,300	$6,400	$6,300	-13.7%
PERSONNEL TOTAL		$329,859	$359,680	$392,218	$394,275	$439,209	12.0%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	5,227	4,755	5,500	4,500	4,500	-18.2%
FUEL & LUBRICANTS TOTAL		$5,227	$4,755	$5,500	$4,500	$4,500	-18.2%
OFFICE SUPPLIES							
65210	SUPPLIES	2,106	1,765	2,300	2,300	2,300	0.0%
65212	FORMS	1,618	1,599	1,400	1,400	2,500	78.6%
65213	COMPUTER/COPIER SUPPLIES	1,579	1,838	1,100	1,100	1,100	0.0%
65215	POSTAGE	2,075	2,451	2,800	2,800	2,800	0.0%
OFFICE SUPPLIES TOTAL		$7,379	$7,654	$7,600	$7,600	$8,700	14.5%
PROGRAM EXPENSES							
66226	ANIMAL CONTROL COSTS	1,187	-	500	500	500	0.0%
66235	SPECIAL PROJECTS/GRANTS	(11)	-	-	-	-	0.0%
66238	GROUP ACTIVITIES/PROGRAM SUPP	1,208	1,093	1,500	1,500	2,000	33.3%
PROGRAM EXPENSES TOTAL		$2,384	$1,093	$2,000	$2,000	$2,500	25.0%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	5,725	3,745	6,000	6,000	6,000	0.0%
VEHICLE REPAIR/MAIN TOTAL		$5,725	$3,745	$6,000	$6,000	$6,000	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	260	14	100	100	100	0.0%
HARDWARE/SOFTWARE TOTAL		$260	$14	$100	$100	$100	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	3,658	4,191	4,000	4,000	4,000	0.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
72327	RADIO EQUIPMENT MAINTENANCE	-	-	100	100	100	0.0%
72330	ADVERTISING	149	88	400	400	400	0.0%
COMMUNICATIONS TOTAL		$3,807	$4,279	$4,500	$4,500	$4,500	0.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	1,620	1,620	1,869	1,869	2,115	13.2%
INSURANCE/RISK MGMT TOTAL		$1,620	$1,620	$1,869	$1,869	$2,115	13.2%
OPERATING TOTAL		$26,402	$23,159	$27,569	$26,569	$28,415	3.1%
CAPITAL							
CAPITAL CONSTRUCTION							
93760	CAP PURCH - FURNITR/APPLIANCES	299	210	13,200	-	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		$299	$210	$13,200	-	-	-100.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	-	1,924	1,924	1,924	-	-100.0%
94850	DEPRECIATION-VEHICLES	7,065	4,688	4,688	4,688	4,688	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	-	-	1,850	1,850	1,940	4.9%
DEPRECIATION TOTAL		$7,065	$6,612	$8,462	$8,462	$6,628	-21.7%
CAPITAL TOTAL		$7,364	$6,822	$21,662	$8,462	$6,628	-69.4%
TOTAL EXPENDITURES		$363,625	$389,661	$441,449	$429,306	$474,252	7.4%
HEALTH & NEIGHBORHOOD SERVICES TOTAL:		($88,015)	($77,657)	($148,449)	($138,084)	($189,252)	27.5%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
45 PLANNING							
REVENUE:							
LICENSES AND PERMITS							
41600	SIGN PERMITS	2,210	2,935	2,400	2,400	2,400	0.0%
41750	ZONING PERMIT/PLAN REVIEWS	7,456	9,859	9,000	9,000	9,000	0.0%
LICENSES AND PERMITS TOTAL		$9,666	$12,794	$11,400	$11,400	$11,400	0.0%
GRANTS							
44100	FEDERAL GRANT	-	-	11,080	5,050	11,080	0.0%
GRANTS TOTAL		-	-	$11,080	$5,050	$11,080	0.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	-	-	-	142,207	163,202	0.0%
CONTRACTED SERVICES TOTAL		-	-	-	$142,207	$163,202	0.0%
TOTAL REVENUE		$9,666	$12,794	$22,480	$158,657	$185,682	726.0%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	387,803	482,815	511,603	512,172	526,243	2.9%
60115	SALARY & WAGES - PART TIME	-	-	-	24,823	-	0.0%
60180	OVERTIME PAY	-	-	-	3,750	3,750	0.0%
SALARIES AND WAGES TOTAL		$387,803	$482,815	$511,603	$540,745	$529,993	3.6%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	59,491	27,565	31,719	33,294	31,224	-1.6%
61193	MEDICARE - EMPLOYER PAID	2,628	6,448	7,281	7,786	7,302	0.3%
61196	HEALTH INSURANCE	24,312	105,065	128,693	100,667	117,164	-9.0%
61197	RETIREE HEALTH INSURANCE	-	-	1,500	-	-	-100.0%
61198	VISION/DENTAL INSURANCE	-	4,135	5,923	5,923	5,622	-5.1%
61199	LIFE & DISABILITY INSURANCE	513	1,386	2,275	2,275	1,653	-27.3%
61200	PENSION	17,000	38,492	32,016	32,072	66,508	107.7%
61201	WORKERS COMPENSATION	1,020	1,125	711	711	759	6.8%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
61210	EMPLOYEE PARKING	720	960	2,880	936	936	-67.5%
EMPLOYEE BENEFITS TOTAL		$105,684	$185,177	$212,998	$183,664	$231,168	8.5%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	6,000	6,000	0.0%
62130	CONTINUING EDUCATION/TUITION	2,835	4,516	6,000	1,000	-	-100.0%
EMPLOYEE SUPPLY/EXPN TOTAL		$2,835	$4,516	$6,000	$7,000	$6,000	0.0%
PERSONNEL TOTAL		$496,322	$672,507	$730,601	$731,409	$767,161	5.0%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	988	923	500	700	700	40.0%
FUEL & LUBRICANTS TOTAL		$988	$923	$500	$700	$700	40.0%
OFFICE SUPPLIES							
65210	SUPPLIES	2,545	2,806	4,000	3,000	4,000	0.0%
65213	COMPUTER/COPIER SUPPLIES	2,621	3,408	2,200	1,750	2,500	13.6%
65215	POSTAGE	843	768	1,000	800	1,500	50.0%
OFFICE SUPPLIES TOTAL		$6,009	$6,983	$7,200	$5,550	$8,000	11.1%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	2,785	3,410	3,000	2,000	3,000	0.0%
66235	SPECIAL PROJECTS/GRANTS	-	-	11,080	5,050	11,080	0.0%
69320	NEW COMPUTER EQUIPMENT	-	-	-	-	800	0.0%
71250	OFFICE FURNITIRE/FURNISHINGS	-	-	-	-	1,000	0.0%
PROGRAM EXPENSES TOTAL		$2,785	$3,410	$14,080	$7,050	$15,880	12.8%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	212	-	5,000	5,000	5,000	0.0%
67314	LEGAL SERVICES	10,485	6,365	3,000	7,000	5,000	66.7%
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	178	185	450	896	1,080	140.0%
67325	CONTRACTED PUBLIC SERVICES	84,877	88,486	95,989	95,989	98,024	2.1%
67326	OTHER CONTRACTED SERVICES	269	1,279	1,000	1,000	1,000	0.0%
PROFESSIONAL SERVICE TOTAL		$96,020	$96,314	$105,439	$109,885	$110,104	4.4%
VEHICLE REPAIR/MAIN							

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
68251	REP & MAINT - VEHICLE	803	585	2,000	2,000	2,000	0.0%
VEHICLE REPAIR/MAIN TOTAL		$803	$585	$2,000	$2,000	$2,000	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	80	14	100	100	100	0.0%
HARDWARE/SOFTWARE TOTAL		$80	$14	$100	$100	$100	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	1,176	1,268	1,500	1,400	1,400	-6.7%
72330	ADVERTISING	4,847	4,808	4,000	3,000	3,000	-25.0%
COMMUNICATIONS TOTAL		$6,023	$6,076	$5,500	$4,400	$4,400	-20.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	1,625	1,625	1,625	1,880	2,060	26.8%
INSURANCE/RISK MGMT TOTAL		$1,625	$1,625	$1,625	$1,880	$2,060	26.8%
OPERATING TOTAL		$114,334	$115,930	$136,444	$131,565	$143,244	5.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93740	CAP PURCHASES - COMPUTER EQUIP	333	636	200	-	-	-100.0%
93760	CAP PURCH - FURNITR/APPLIANCES	-	295	1,300	8,500	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		$333	$932	$1,500	$8,500	-	-100.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	-	3,255	3,725	3,725	-	-100.0%
94850	DEPRECIATION-VEHICLES	3,203	-	-	-	3,234	0.0%
DEPRECIATION TOTAL		$3,203	$3,255	$3,725	$3,725	$3,234	-13.2%
CAPITAL TOTAL		$3,536	$4,187	$5,225	$12,225	$3,234	-38.1%
TOTAL EXPENDITURES		$614,191	$792,624	$872,270	$875,198	$913,639	4.7%
PLANNING TOTAL:		($604,526)	($779,830)	($849,790)	($716,541)	($727,957)	-14.3%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
50 FIRE							
REVENUE:							
SHARE/ENTITL/IN LIEU							
45300	STATE ENTITLEMENT	201,923	234,657	234,657	234,657	234,657	0.0%
SHARE/ENTITL/IN LIEU TOTAL		$201,923	$234,657	$234,657	$234,657	$234,657	0.0%
TOTAL REVENUE		$201,923	$234,657	$234,657	$234,657	$234,657	0.0%
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SERVICES	235,446	237,960	259,047	259,047	287,770	11.1%
PROFESSIONAL SERVICE TOTAL		$235,446	$237,960	$259,047	$259,047	$287,770	11.1%
UTILITIES							
73366	WATER AND SEWER	27,090	21,690	21,600	21,600	21,600	0.0%
UTILITIES TOTAL		$27,090	$21,690	$21,600	$21,600	$21,600	0.0%
OPERATING TOTAL		$262,536	$259,650	$280,647	$280,647	$309,370	10.2%
OTHER EXPENSE							
OTHER EXPENDITURES							
96940	FOREIGN FIRE INSURANCE TAX	201,923	234,657	234,657	234,657	234,657	0.0%
OTHER EXPENDITURES TOTAL		$201,923	$234,657	$234,657	$234,657	$234,657	0.0%
OTHER EXPENSE TOTAL		$201,923	$234,657	$234,657	$234,657	$234,657	0.0%
TOTAL EXPENDITURES		$464,459	$494,307	$515,304	$515,304	$544,027	5.6%
FIRE TOTAL:		($262,536)	($259,650)	($280,647)	($280,647)	($309,370)	10.2%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
51 EMERGENCY MANAGEMENT							
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SERVICES	31,113	27,541	25,349	25,349	25,293	-0.2%
PROFESSIONAL SERVICE TOTAL		$31,113	$27,541	$25,349	$25,349	$25,293	-0.2%
OPERATING TOTAL		$31,113	$27,541	$25,349	$25,349	$25,293	-0.2%
TOTAL EXPENDITURES		$31,113	$27,541	$25,349	$25,349	$25,293	-0.2%
EMERGENCY MANAGEMENT TOTAL:		($31,113)	($27,541)	($25,349)	($25,349)	($25,293)	-0.2%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
56 PARKING ENFORCEMENT							
REVENUE:							
LICENSES AND PERMITS							
41200	COMMUTER PARKING PERMIT	47,580	(79)	-	100	-	0.0%
41200	COMMUTER PARKING PERMIT	-	47,115	50,000	54,000	55,000	10.0%
41425	LOADING ZONE PERMITS	-	1,437	-	1,000	-	0.0%
41500	RESIDENTIAL PARKING PERMIT	1,833	1,666	2,000	2,000	2,000	0.0%
LICENSES AND PERMITS TOTAL		$49,414	$50,139	$52,000	$57,100	$57,000	9.6%
FINES AND COSTS							
42120	ORDINANCE VIOLATIONS	376,296	297,614	350,000	332,000	375,000	7.1%
42140	PARKING METER VIOLATION FINES	247,944	201,200	250,000	200,000	250,000	0.0%
FINES AND COSTS TOTAL		$624,240	$498,814	$600,000	$532,000	$625,000	4.2%
TOTAL REVENUE		$673,653	$548,953	$652,000	$589,100	$682,000	4.6%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	231,322	210,887	212,476	194,851	178,322	-16.1%
60115	SALARY & WAGES - PART TIME	-	-	-	100	-	0.0%
60180	OVERTIME PAY	-	-	-	35,000	39,000	0.0%
SALARIES AND WAGES TOTAL		$231,322	$210,887	$212,476	$229,951	$217,322	2.3%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	61,120	12,674	13,174	12,085	10,642	-19.2%
61193	MEDICARE - EMPLOYER PAID	1,673	2,964	3,080	2,826	2,488	-19.2%
61196	HEALTH INSURANCE	30,503	75,288	76,633	58,623	69,893	-8.8%
61198	VISION/DENTAL INSURANCE	-	2,765	3,527	3,527	3,610	2.4%
61199	LIFE & DISABILITY INSURANCE	145	1,363	911	911	542	-40.5%
61200	PENSION	11,209	18,749	13,297	14,701	28,821	116.7%
61201	WORKERS COMPENSATION	4,866	5,370	5,628	5,628	6,905	22.7%
61210	EMPLOYEE PARKING	360	1,440	2,448	936	-	-100.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
EMPLOYEE BENEFITS TOTAL		$109,877	$120,614	$118,698	$99,237	$122,901	3.5%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	1,750	2,500	0.0%
62130	CONTINUING EDUCATION/TUITION	1,091	1,681	2,500	-	2,500	0.0%
62160	CLOTHING/UNIFORMS & MAINTENNCE	1,179	639	2,000	3,000	2,000	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		$2,270	$2,320	$4,500	$4,750	$7,000	55.6%
PERSONNEL TOTAL		$343,469	$333,822	$335,674	$333,938	$347,223	3.4%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	6,472	5,380	7,000	7,000	7,000	0.0%
FUEL & LUBRICANTS TOTAL		$6,472	$5,380	$7,000	$7,000	$7,000	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	1,506	706	1,500	1,500	1,500	0.0%
65212	FORMS	2,245	6,853	8,000	4,000	7,000	-12.5%
65213	COMPUTER/COPIER SUPPLIES	1,522	2,147	1,400	1,400	1,400	0.0%
65215	POSTAGE	4,707	3,247	4,000	4,000	4,000	0.0%
OFFICE SUPPLIES TOTAL		$9,980	$12,953	$14,900	$10,900	$13,900	-6.7%
PROGRAM EXPENSES							
66238	GROUP ACTIVITIES/PROGRAM SUPP	623	2,764	1,500	2,500	2,500	66.7%
PROGRAM EXPENSES TOTAL		$623	$2,764	$1,500	$2,500	$2,500	66.7%
PROFESSIONAL SERVICE							
67329	PUBLIC WORKS SERVICES	17,762	5,496	8,400	10,000	8,400	0.0%
PROFESSIONAL SERVICE TOTAL		$17,762	$5,496	$8,400	$10,000	$8,400	0.0%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	6,022	8,270	5,000	5,000	5,000	0.0%
VEHICLE REPAIR/MAIN TOTAL		$6,022	$8,270	$5,000	$5,000	$5,000	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	3,111	3,163	4,000	6,500	500	-87.5%
69310	COMPUTER MAINTENANCE/SUPPORT	-	-	-	-	7,150	0.0%
HARDWARE/SOFTWARE TOTAL		$3,111	$3,163	$4,000	$6,500	$7,650	91.3%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	-	2,600	2,600	2,600	0.0%
71300	REPAIRS & MAINT - EQUIPMENT	5,432	3,157	4,000	4,000	4,000	0.0%
SMALL TOOLS/EQUIP TOTAL		$5,432	$3,157	$6,600	$6,600	$6,600	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	1,105	3,986	4,500	4,500	4,500	0.0%
72327	RADIO EQUIPMENT MAINTENANCE	-	-	500	500	500	0.0%
COMMUNICATIONS TOTAL		$1,105	$3,986	$5,000	$5,000	$5,000	0.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	1,586	1,591	1,796	1,796	2,049	14.1%
INSURANCE/RISK MGMT TOTAL		$1,586	$1,591	$1,796	$1,796	$2,049	14.1%
OPERATING TOTAL		$52,092	$46,759	$54,196	$55,296	$58,099	7.2%
CAPITAL							
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	-	8,146	8,145	8,145	-	-100.0%
94850	DEPRECIATION-VEHICLES	10,064	3,499	3,500	3,500	5,000	42.9%
94860	DEPRECIATION-MACH/EQUIPMENT	-	-	1,850	1,850	1,940	4.9%
DEPRECIATION TOTAL		$10,064	$11,645	$13,495	$13,495	$6,940	-48.6%
CAPITAL TOTAL		$10,064	$11,645	$13,495	$13,495	$6,940	-48.6%
TOTAL EXPENDITURES		$405,625	$392,226	$403,365	$402,729	$412,262	2.2%
PARKING ENFORCEMENT TOTAL:		$268,028	$156,727	$248,635	$186,371	$269,738	8.5%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
60 LIBRARY							
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SERVICES	360,292	381,544	383,102	383,102	401,080	4.7%
PROFESSIONAL SERVICE TOTAL		$360,292	$381,544	$383,102	$383,102	$401,080	4.7%
OPERATING TOTAL		$360,292	$381,544	$383,102	$383,102	$401,080	4.7%
TOTAL EXPENDITURES		$360,292	$381,544	$383,102	$383,102	$401,080	4.7%
LIBRARY TOTAL:		($360,292)	($381,544)	($383,102)	($383,102)	($401,080)	4.7%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
65 POLICE							
REVENUE:							
LICENSES AND PERMITS							
41650	TOWING LICENSES	2,325	2,325	2,325	2,325	2,550	9.7%
LICENSES AND PERMITS TOTAL		$2,325	$2,325	$2,325	$2,325	$2,550	9.7%
FINES AND COSTS							
42100	CRIME CODE VIOLATIONS	386,539	283,809	325,000	240,000	250,000	-23.1%
42110	VEHICLE CODE VIOLATIONS	138,041	130,261	140,000	135,000	140,000	0.0%
42120	ORDINANCE VIOLATIONS	134,279	125,519	125,000	110,000	125,000	0.0%
42130	STATE POLICE FINES	26,081	16,356	25,000	15,000	15,000	-40.0%
FINES AND COSTS TOTAL		$684,939	$555,945	$615,000	$500,000	$530,000	-13.8%
INTEREST AND RENTS							
43100	INTEREST EARNINGS	-	-	-	-	-	0.0%
INTEREST AND RENTS TOTAL		-	-	-	-	-	0.0%
GRANTS							
44100	FEDERAL GRANT	320,770	291,137	306,050	218,847	177,000	-42.2%
44200	STATE GRANT	50,960	84,129	77,000	60,000	75,000	-2.6%
GRANTS TOTAL		$371,730	$375,267	$383,050	$278,847	$252,000	-34.2%
SHARE/ENTITL/IN LIEU							
45600	LOCAL SHARED REVENUE	-	189,638	230,000	230,000	235,000	2.2%
SHARE/ENTITL/IN LIEU TOTAL		-	$189,638	$230,000	$230,000	$235,000	2.2%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	2,177,057	2,090,848	2,097,500	2,125,000	2,175,000	3.7%
46110	FEE FOR SERVICES	-	4,280	2,500	2,500	2,500	0.0%
46210	SALE OF MATERIALS/CONCESSIONS	16,914	17,410	18,000	18,500	19,000	5.6%
CONTRACTED SERVICES TOTAL		$2,193,971	$2,112,539	$2,118,000	$2,146,000	$2,196,500	3.7%
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	21,650	-	-	-	-	0.0%
MISC/CONTRIBUTIONS TOTAL		$21,650	-	-	-	-	0.0%
TOTAL REVENUE		$3,274,615	$3,235,714	$3,348,375	$3,157,172	$3,216,050	-4.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	4,957,036	5,152,691	5,382,129	5,302,649	5,403,548	0.4%
60115	SALARY & WAGES - PART TIME	69,662	77,248	77,000	76,193	77,600	0.8%
60180	OVERTIME PAY	625,028	521,630	600,000	520,000	575,000	-4.2%
SALARIES AND WAGES TOTAL		$5,651,726	$5,751,569	$6,059,129	$5,898,842	$6,056,148	0.0%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	1,027,178	349,749	375,666	365,728	365,639	-2.7%
61193	MEDICARE - EMPLOYER PAID	41,567	81,795	87,720	85,533	85,513	-2.5%
61196	HEALTH INSURANCE	494,643	1,280,272	1,345,872	1,336,016	1,394,671	3.6%
61197	RETIREE HEALTH INSURANCE	-	-	12,400	-	-	-100.0%
61198	VISION/DENTAL INSURANCE	-	60,499	61,944	61,944	61,428	-0.8%
61199	LIFE & DISABILITY INSURANCE	5,321	10,755	17,913	17,913	13,319	-25.6%
61200	PENSION	369,231	523,360	526,035	544,221	669,079	27.2%
61201	WORKERS COMPENSATION	144,216	159,148	181,696	181,696	199,381	9.7%
61210	EMPLOYEE PARKING	1,920	16,320	34,080	3,360	3,360	-90.1%
EMPLOYEE BENEFITS TOTAL		$2,084,077	$2,481,898	$2,643,326	$2,596,411	$2,792,390	5.6%
EMPLOYEE SUPPLY/EXPN							
62120	TRAVEL/MILEAGE EXPENSE	5,284	5,067	7,000	6,000	6,500	-7.1%
62121	PROFESSIONAL DEVELOPMENT	-	-	-	1,005	55,000	0.0%
62130	CONTINUING EDUCATION/TUITION	57,589	65,083	75,000	100,000	55,000	-26.7%
62140	RECRUITMENT/RELOCATION	17,040	7,602	17,500	17,500	7,500	-57.1%
62160	CLOTHING/UNIFORMS & MAINTENNCE	36,790	43,994	45,467	51,000	55,000	21.0%
EMPLOYEE SUPPLY/EXPN TOTAL		$116,703	$121,746	$144,967	$175,505	$179,000	23.5%
PERSONNEL TOTAL		$7,852,506	$8,355,213	$8,847,422	$8,670,758	$9,027,538	2.0%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	122,965	108,151	130,000	110,000	120,000	-7.7%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
FUEL & LUBRICANTS TOTAL		$122,965	$108,151	$130,000	$110,000	$120,000	-7.7%
OFFICE SUPPLIES							
65210	SUPPLIES	12,291	8,874	13,000	13,000	13,500	3.8%
65212	FORMS	3,423	2,896	3,500	3,500	3,500	0.0%
65213	COMPUTER/COPIER SUPPLIES	11,010	12,173	13,500	5,000	12,000	-11.1%
65215	POSTAGE	5,824	7,187	7,000	7,000	7,500	7.1%
OFFICE SUPPLIES TOTAL		$32,549	$31,130	$37,000	$28,500	$36,500	-1.4%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	644	1,046	1,500	1,500	1,500	0.0%
66235	SPECIAL PROJECTS/GRANTS	172,588	130,982	170,000	110,000	97,000	-42.9%
66238	GROUP ACTIVITIES/PROGRAM SUPP	29,451	26,697	35,000	34,000	45,000	28.6%
66260	INVESTIGATIVE COSTS	3,257	21,104	20,000	18,000	20,000	0.0%
71250	OFFICE FURNITURE/FURNISHINGS	-	-	-	-	4,200	0.0%
PROGRAM EXPENSES TOTAL		$205,940	$179,829	$226,500	$163,500	$167,700	-26.0%
PROFESSIONAL SERVICE							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	10,769	5,375	12,500	12,500	12,500	0.0%
67325	CONTRACTED PUBLIC SERVICES	-	-	5,000	-	5,000	0.0%
PROFESSIONAL SERVICE TOTAL		$10,769	$5,375	$17,500	$12,500	$17,500	0.0%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	83,257	86,036	100,000	90,000	95,000	-5.0%
VEHICLE REPAIR/MAIN TOTAL		$83,257	$86,036	$100,000	$90,000	$95,000	-5.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	4,161	487	40,000	7,500	2,500	-93.8%
69310	COMPUTER MAINTENANCE/SUPPORT	11,180	10,872	85,500	100,000	98,000	14.6%
69330	SPECIALIZED/OFFICE EQUIP MAINT	780	165	3,000	-	-	-100.0%
HARDWARE/SOFTWARE TOTAL		$16,121	$11,524	$128,500	$107,500	$100,500	-21.8%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	8,168	11,074	7,700	10,355	15,000	94.8%
71300	REPAIRS & MAINT - EQUIPMENT	8,064	8,022	10,000	10,042	10,000	0.0%
SMALL TOOLS/EQUIP TOTAL		$16,232	$19,096	$17,700	$20,398	$25,000	41.2%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	44,791	43,325	49,000	48,000	51,000	4.1%
72327	RADIO EQUIPMENT MAINTENANCE	3,647	6,848	8,000	2,500	7,500	-6.3%
COMMUNICATIONS TOTAL		$48,438	$50,173	$57,000	$50,500	$58,500	2.6%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	123,037	123,351	-	9,953	12,162	0.0%
80352	LIABILITY INSURANCE	-	-	142,289	123,829	137,354	-3.5%
INSURANCE/RISK MGMT TOTAL		$123,037	$123,351	$142,289	$133,782	$149,516	5.1%
OPERATING TOTAL		$659,308	$614,666	$856,489	$716,680	$770,216	-10.1%
CAPITAL							
CAPITAL CONSTRUCTION							
93740	CAP PURCHASES - COMPUTER EQUIP	1,552	2,739	3,000	3,000	-	-100.0%
93750	CAP PURCH - SPECIALIZED EQUIP	1,000	3,920	9,000	12,000	23,260	158.4%
93760	CAP PURCH - FURNITR/APPLIANCES	8,092	2,688	5,000	5,000	7,000	40.0%
93775	CAP PURCHASES - MAJOR EQUIP	15,131	30,392	23,000	23,000	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		$25,774	$39,738	$40,000	$43,000	$30,260	-24.4%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	-	58,875	58,875	58,875	35,084	-40.4%
94850	DEPRECIATION-VEHICLES	146,375	103,004	110,903	110,903	132,164	19.2%
94860	DEPRECIATION-MACH/EQUIPMENT	-	-	38,500	38,500	44,920	16.7%
DEPRECIATION TOTAL		$146,375	$161,879	$208,278	$208,278	$212,168	1.9%
CAPITAL TOTAL		$172,149	$201,617	$248,278	$251,278	$242,428	-2.4%
TOTAL EXPENDITURES		$8,683,963	$9,171,496	$9,952,189	$9,638,716	$10,040,182	0.9%
POLICE TOTAL:		($5,409,348)	($5,935,782)	($6,603,814)	($6,481,544)	($6,824,132)	3.3%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
70 PUBLIC WORKS ADMIN							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	-	-	-	535,362	535,362	0.0%
CONTRACTED SERVICES TOTAL		-	-	-	$535,362	$535,362	0.0%
TOTAL REVENUE		-	-	-	$535,362	$535,362	0.0%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	187,497	318,971	319,493	607,352	664,436	108.0%
60115	SALARY & WAGES - PART TIME	17,212	15,384	-	13,750	13,750	0.0%
60180	OVERTIME PAY	-	12	-	5,000	5,000	0.0%
SALARIES AND WAGES TOTAL		$204,710	$334,367	$319,493	$626,102	$683,186	113.8%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	125,564	19,970	19,787	38,249	41,144	107.9%
61193	MEDICARE - EMPLOYER PAID	5,655	4,670	4,628	8,944	9,621	107.9%
61196	HEALTH INSURANCE	54,702	147,380	68,400	116,351	137,730	101.4%
61197	RETIREE HEALTH INSURANCE	-	-	3,100	-	-	-100.0%
61198	VISION/DENTAL INSURANCE	-	1,622	3,148	4,757	6,032	91.6%
61199	LIFE & DISABILITY INSURANCE	1,403	3,620	1,407	2,685	2,198	56.2%
61200	PENSION	33,618	42,832	19,372	28,947	59,590	207.6%
61201	WORKERS COMPENSATION	7,781	8,586	5,732	6,895	8,875	54.8%
61210	EMPLOYEE PARKING	1,180	1,480	2,117	1,711	1,992	-5.9%
EMPLOYEE BENEFITS TOTAL		$229,903	$230,160	$127,691	$208,539	$267,182	109.2%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	10,000	10,000	0.0%
62130	CONTINUING EDUCATION/TUITION	10,516	11,058	18,000	8,000	8,000	-55.6%
EMPLOYEE SUPPLY/EXPN TOTAL		$10,516	$11,058	$18,000	$18,000	$18,000	0.0%
PERSONNEL TOTAL		$445,129	$575,585	$465,184	$852,641	$968,368	108.2%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	4,079	4,040	4,020	3,500	3,750	-6.7%
FUEL & LUBRICANTS TOTAL		$4,079	$4,040	$4,020	$3,500	$3,750	-6.7%
OFFICE SUPPLIES							
65210	SUPPLIES	1,960	1,655	2,000	2,500	2,500	25.0%
65212	FORMS	462	1,102	1,645	1,550	750	-54.4%
65213	COMPUTER/COPIER SUPPLIES	2,821	3,191	3,640	2,080	2,200	-39.6%
65215	POSTAGE	961	979	1,450	1,000	1,000	-31.0%
OFFICE SUPPLIES TOTAL		$6,204	$6,927	$8,735	$7,130	$6,450	-26.2%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	2,252	2,486	2,000	2,000	2,890	44.5%
66235	SPECIAL PROJECTS/GRANTS	3,230	1,042	11,500	15,500	27,600	140.0%
66238	GROUP ACTIVITIES/PROGRAM SUPP	6,795	13,670	6,500	6,500	6,500	0.0%
PROGRAM EXPENSES TOTAL		$12,278	$17,199	$20,000	$24,000	$36,990	85.0%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	20,244	23,869	13,525	15,340	13,525	0.0%
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	80	100	100	1,200	1100.0%
67325	CONTRACTED PUBLIC SERVICES	-	-	-	6,000	6,000	0.0%
PROFESSIONAL SERVICE TOTAL		$20,244	$23,949	$13,625	$21,440	$20,725	52.1%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	7,454	7,179	8,864	6,300	6,620	-25.3%
VEHICLE REPAIR/MAIN TOTAL		$7,454	$7,179	$8,864	$6,300	$6,620	-25.3%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	80	647	650	560	850	30.8%
69310	COMPUTER MAINTENANCE/SUPPORT	21,367	12,510	44,300	32,533	35,800	-19.2%
HARDWARE/SOFTWARE TOTAL		$21,447	$13,157	$44,950	$33,093	$36,650	-18.5%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	4,092	3,871	4,450	3,725	4,000	-10.1%
COMMUNICATIONS TOTAL		$4,092	$3,871	$4,450	$3,725	$4,000	-10.1%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	3,973	3,985	4,699	4,062	5,360	14.1%
INSURANCE/RISK MGMT TOTAL		$3,973	$3,985	$4,699	$4,062	$5,360	14.1%
CONTRIBUTIONS/GRANTS							
81510	COMMUNITY GRANTS/GIFTS	8,691	10,691	8,360	8,360	8,700	4.1%
CONTRIBUTIONS/GRANTS TOTAL		$8,691	$10,691	$8,360	$8,360	$8,700	4.1%
OPERATING TOTAL		$88,462	$90,998	$117,703	$111,610	$129,245	9.8%
CAPITAL							
CAPITAL CONSTRUCTION							
93650	MINOR CAPITAL PROJECTS	6,308	3,901	15,000	3,000	1,500	-90.0%
93760	CAP PURCH - FURNITR/APPLIANCES	709	-	1,000	6,500	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		$7,018	$3,901	$16,000	$9,500	$1,500	-90.6%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	-	8,716	8,716	8,716	-	-100.0%
94850	DEPRECIATION-VEHICLES	18,726	12,841	12,842	12,842	17,306	34.8%
94860	DEPRECIATION-MACH/EQUIPMENT	-	-	1,480	1,480	3,365	127.4%
DEPRECIATION TOTAL		$18,726	$21,557	$23,038	$23,038	$20,671	-10.3%
CAPITAL TOTAL		$25,744	$25,458	$39,038	$32,538	$22,171	-43.2%
TOTAL EXPENDITURES		$559,335	$692,041	$621,925	$996,789	$1,119,784	80.1%
PUBLIC WORKS ADMIN TOTAL:		($559,335)	($692,041)	($621,925)	($461,427)	($584,422)	-6.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
72 PUBLIC WORKS FACILITIES							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	138,970	143,572	120,658	126,691	126,691	5.0%
CONTRACTED SERVICES TOTAL		$138,970	$143,572	$120,658	$126,691	$126,691	5.0%
TOTAL REVENUE		$138,970	$143,572	$120,658	$126,691	$126,691	5.0%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	140,210	337,197	335,872	279,223	284,308	-15.4%
60115	SALARY & WAGES - PART TIME	-	5,656	-	-	-	0.0%
60180	OVERTIME PAY	-	950	15,789	15,789	27,584	74.7%
SALARIES AND WAGES TOTAL		$140,210	$343,802	$351,661	$295,012	$311,892	-11.3%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	84,279	20,613	21,797	17,477	16,688	-23.4%
61193	MEDICARE - EMPLOYER PAID	1,968	4,820	5,097	4,086	3,902	-23.4%
61196	HEALTH INSURANCE	43,062	119,577	134,650	134,429	131,876	-2.1%
61198	VISION/DENTAL INSURANCE	-	5,775	6,197	5,652	5,611	-9.5%
61199	LIFE & DISABILITY INSURANCE	42	750	1,511	913	975	-35.5%
61200	PENSION	17,532	21,531	21,778	25,355	55,668	155.6%
61201	WORKERS COMPENSATION	10,324	11,392	11,432	11,432	13,388	17.1%
61210	EMPLOYEE PARKING	-	-	3,485	42	-	-100.0%
EMPLOYEE BENEFITS TOTAL		$157,206	$184,459	$205,947	$199,386	$228,108	10.8%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	500	1,000	0.0%
62130	CONTINUING EDUCATION/TUITION	692	2,840	3,250	3,250	1,000	-69.2%
62160	CLOTHING/UNIFORMS & MAINT	3,840	2,958	4,763	4,750	5,000	5.0%
EMPLOYEE SUPPLY/EXPN TOTAL		$4,531	$5,798	$8,013	$8,500	$7,000	-12.6%
PERSONNEL TOTAL		$301,947	$534,059	$565,621	$502,898	$547,000	-3.3%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
OPERATING							
INSTITUTIONAL SUPPLY							
63226	CLEANING SUPPLIES	21,436	16,391	16,000	16,000	16,500	3.1%
63236	BUILDING SUPPLIES	600	1,646	4,000	2,000	2,000	-50.0%
INSTITUTIONAL SUPPLY TOTAL		$22,036	$18,037	$20,000	$18,000	$18,500	-7.5%
FUEL & LUBRICANTS							
64230	HEATING FUEL	486	-	-	-	-	0.0%
64231	GASOLINE/LUBRICANTS	3,035	2,799	3,100	2,800	3,100	0.0%
FUEL & LUBRICANTS TOTAL		$3,521	$2,799	$3,100	$2,800	$3,100	0.0%
PROGRAM EXPENSES							
66238	GROUP ACTIVITIES/PROGRAM SUPP	6,862	7,702	8,300	9,000	8,300	0.0%
PROGRAM EXPENSES TOTAL		$6,862	$7,702	$8,300	$9,000	$8,300	0.0%
PROFESSIONAL SERVICE							
67329	PUBLIC WORKS SERVICES	156,323	50	1,410	87,203	87,203	6084.6%
PROFESSIONAL SERVICE TOTAL		$156,323	$50	$1,410	$87,203	$87,203	6084.6%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	12,407	6,065	8,000	5,000	8,000	0.0%
VEHICLE REPAIR/MAIN TOTAL		$12,407	$6,065	$8,000	$5,000	$8,000	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	-	-	3,000	-	500	-83.3%
HARDWARE/SOFTWARE TOTAL		-	-	$3,000	-	$500	-83.3%
LAND/BLDG/FACILITIES							
70372	REPAIRS & MAINT - BUILDINGS	55,658	24,727	39,722	44,000	38,000	-4.3%
70373	CONTRCTED BLDG MAINT/REPAIRS	5,737	36,835	35,500	35,500	40,000	12.7%
LAND/BLDG/FACILITIES TOTAL		$61,395	$61,562	$75,222	$79,500	$78,000	3.7%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	1,470	13,699	6,000	8,000	8,000	33.3%
71300	REPAIRS & MAINT - EQUIPMENT	7,302	8,904	4,000	9,000	10,000	150.0%
SMALL TOOLS/EQUIP TOTAL		$8,772	$22,602	$10,000	$17,000	$18,000	80.0%
COMMUNICATIONS							

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
72321	MONTHLY TELEPHONE CHARGES	1,228	1,244	1,400	1,400	1,500	7.1%
72327	RADIO EQUIPMENT MAINTENANCE	-	-	350	-	350	0.0%
COMMUNICATIONS TOTAL		$1,228	$1,244	$1,750	$1,400	$1,850	5.7%
UTILITIES							
73360	ELECTRICITY	86,589	82,378	93,000	83,000	89,640	-3.6%
73362	GAS	21,124	20,612	28,000	25,000	28,000	0.0%
73365	SOLID WASTE DISPOSAL	-	2,439	2,450	2,439	2,600	6.1%
73366	WATER AND SEWER	17,096	15,951	18,450	12,070	16,648	-9.8%
73367	CABLE	878	787	900	900	900	0.0%
UTILITIES TOTAL		$125,687	$122,166	$142,800	$123,409	$137,788	-3.5%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	4,633	11,102	19,069	12,070	16,648	-12.7%
INSURANCE/RISK MGMT TOTAL		$4,633	$11,102	$19,069	$12,070	$16,648	-12.7%
OPERATING TOTAL		$402,863	$253,328	$292,651	$355,382	$377,889	29.1%
CAPITAL							
CAPITAL CONSTRUCTION							
93650	MINOR CAPITAL PROJECTS	-	5,000	6,500	6,500	-	-100.0%
93740	CAP PURCHASE-COMP/PRDCTN EQUIP	-	3,802	-	-	-	0.0%
93750	CAP PURCH - SPECIALIZED EQUIP	-	-	-	-	8,500	0.0%
93760	CAP PURCH - FURNITR/APPLIANCES	-	-	-	4,800	-	0.0%
93775	CAP PURCHASES - MAJOR EQUIP	2,659	1,137	4,800	4,800	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		$2,659	$9,939	$11,300	$16,100	$8,500	-24.8%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	-	1,252	1,252	1,252	17,542	1301.1%
94850	DEPRECIATION-VEHICLES	17,637	13,318	13,318	13,318	13,318	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	-	-	2,960	2,960	3,140	6.1%
DEPRECIATION TOTAL		$17,637	$14,570	$17,530	$17,530	$34,000	94.0%
CAPITAL TOTAL		$20,296	$24,509	$28,830	$33,630	$42,500	47.4%
TOTAL EXPENDITURES		$725,106	$811,896	$887,102	$891,910	$967,389	9.1%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
PUBLIC WORKS FACILITIES TOTAL:		($586,137)	($668,323)	($766,444)	($765,219)	($840,698)	9.7%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
73 PUBLIC WORKS STREETS							
REVENUE:							
LICENSES AND PERMITS							
41625	STREET PERMITS	5,760	6,936	5,500	5,500	5,500	0.0%
LICENSES AND PERMITS TOTAL		$5,760	$6,936	$5,500	$5,500	$5,500	0.0%
GRANTS							
44100	FEDERAL GRANT	-	-	-	1,027	-	0.0%
GRANTS TOTAL		-	-	-	$1,027	-	0.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	1,218,591	1,543,472	1,584,348	1,693,114	2,105,430	32.9%
CONTRACTED SERVICES TOTAL		$1,218,591	$1,543,472	$1,584,348	$1,693,114	$2,105,430	32.9%
TOTAL REVENUE		$1,224,351	$1,550,408	$1,589,848	$1,699,641	$2,110,930	32.8%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	668,192	1,135,950	1,168,899	1,189,098	1,230,233	5.2%
60115	SALARY & WAGES - PART TIME	-	62,290	59,310	59,310	61,740	4.1%
60180	OVERTIME PAY	-	1,277	147,901	147,901	138,759	-6.2%
60185	OTHER COMPENSATION	7,990	6,850	12,700	12,700	12,700	0.0%
SALARIES AND WAGES TOTAL		$676,182	$1,206,367	$1,388,810	$1,409,009	$1,443,432	3.9%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	236,103	72,893	86,090	83,673	85,595	-0.6%
61193	MEDICARE - EMPLOYER PAID	7,778	17,047	20,134	19,569	20,019	-0.6%
61196	HEALTH INSURANCE	129,640	343,612	409,730	375,047	433,069	5.7%
61198	VISION/DENTAL INSURANCE	-	16,565	18,858	18,858	18,973	0.6%
61199	LIFE & DISABILITY INSURANCE	1,307	1,923	5,228	5,228	3,875	-25.9%
61200	PENSION	55,727	73,960	82,041	95,665	186,631	127.5%
61201	WORKERS COMPENSATION	38,427	42,405	49,409	49,409	50,050	1.3%
61210	EMPLOYEE PARKING	-	-	336	50	-	-100.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
EMPLOYEE BENEFITS TOTAL		$468,982	$568,405	$671,826	$647,499	$798,212	18.8%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	2,500	2,500	0.0%
62130	CONTINUING EDUCATION/TUITION	1,374	2,527	2,500	1,000	500	-80.0%
62160	CLOTHING/UNIFORMS & MAINTENNCE	9,558	10,352	14,425	14,425	15,925	10.4%
EMPLOYEE SUPPLY/EXPN TOTAL		$10,931	$12,879	$16,925	$17,925	$18,925	11.8%
PERSONNEL TOTAL		$1,156,096	$1,787,651	$2,077,561	$2,074,433	$2,260,569	8.8%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	30,179	6,439	5,500	8,893	6,650	20.9%
FUEL & LUBRICANTS TOTAL		$30,179	$6,439	$5,500	$8,893	$6,650	20.9%
OFFICE SUPPLIES							
65210	SUPPLIES	1,324	1,486	1,800	1,250	1,750	-2.8%
OFFICE SUPPLIES TOTAL		$1,324	$1,486	$1,800	$1,250	$1,750	-2.8%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	37	-	1,000	1,000	1,000	0.0%
66235	SPECIAL PROJECTS/GRANTS	-	-	1,100	1,100	1,100	0.0%
66238	GROUP ACTIVITIES/PROGRAM SUPP	6,558	6,482	14,000	10,000	10,000	-28.6%
PROGRAM EXPENSES TOTAL		$6,595	$6,482	$16,100	$12,100	$12,100	-24.8%
PROFESSIONAL SERVICE							
67329	PUBLIC WORKS SERVICES	493,261	225	-	103,658	103,658	0.0%
PROFESSIONAL SERVICE TOTAL		$493,261	$225	-	$103,658	$103,658	0.0%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	4,617	4,829	6,675	6,675	6,875	3.0%
VEHICLE REPAIR/MAIN TOTAL		$4,617	$4,829	$6,675	$6,675	$6,875	3.0%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	250	258	1,625	1,625	2,100	29.2%
SMALL TOOLS/EQUIP TOTAL		$250	$258	$1,625	$1,625	$2,100	29.2%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	3,076	2,796	3,525	2,950	3,125	-11.3%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
72327	RADIO EQUIPMENT MAINTENANCE	1,006	976	2,000	750	1,000	-50.0%
COMMUNICATIONS TOTAL		$4,082	$3,772	$5,525	$3,700	$4,125	-25.3%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	18,956	19,099	22,135	19,492	24,833	12.2%
INSURANCE/RISK MGMT TOTAL		$18,956	$19,099	$22,135	$19,492	$24,833	12.2%
OPERATING TOTAL		$559,264	$42,591	$59,360	$157,393	$162,091	173.1%
CAPITAL							
CAPITAL CONSTRUCTION							
93775	CAP PURCHASES - MAJOR EQUIP	11,310	60,136	4,500	4,500	6,500	44.4%
CAPITAL CONSTRUCTION TOTAL		$11,310	$60,136	$4,500	$4,500	$6,500	44.4%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	-	4,030	4,030	4,030	-	-100.0%
94850	DEPRECIATION-VEHICLES	16,461	17,147	17,147	17,147	17,521	2.2%
94860	DEPRECIATION-MACH/EQUIPMENT	-	-	5,920	5,920	6,280	6.1%
DEPRECIATION TOTAL		$16,461	$21,177	$27,097	$27,097	$23,801	-12.2%
CAPITAL TOTAL		$27,771	$81,313	$31,597	$31,597	$30,301	-4.1%
TOTAL EXPENDITURES		$1,743,130	$1,911,555	$2,168,518	$2,263,423	$2,452,961	13.1%
PUBLIC WORKS STREETS TOTAL:		($518,778)	($361,146)	($578,670)	($563,782)	($342,031)	-40.9%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
74 PUBLIC WORKS TREES/PARKS							
REVENUE:							
GRANTS							
44100	FEDERAL GRANT	-	-	5,000	-	-	-100.0%
GRANTS TOTAL		-	-	$5,000	-	-	-100.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	-	2,671	-	806	-	0.0%
CONTRACTED SERVICES TOTAL		-	$2,671	-	$806	-	0.0%
USER/USAGE CHARGES							
47500	SPECIAL ASSESSMENTS	850	2,712	850	-	850	0.0%
USER/USAGE CHARGES TOTAL		$850	$2,712	$850	-	$850	0.0%
TOTAL REVENUE		$850	$5,383	$5,850	$806	$850	-85.5%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	266,241	203,673	219,655	118,535	144,220	-34.3%
60115	SALARY & WAGES - PART TIME	-	47,181	45,045	45,045	49,700	10.3%
60180	OVERTIME PAY	-	289	8,988	8,988	16,441	82.9%
SALARIES AND WAGES TOTAL		$266,241	$251,143	$273,688	$172,568	$210,361	-23.1%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	41,150	15,210	16,957	9,867	12,604	-25.7%
61193	MEDICARE - EMPLOYER PAID	1,195	3,557	3,966	2,308	2,948	-25.7%
61196	HEALTH INSURANCE	7,058	38,081	75,346	51,873	61,110	-18.9%
61198	VISION/DENTAL INSURANCE	-	2,749	3,468	3,468	2,658	-23.4%
61199	LIFE & DISABILITY INSURANCE	206	327	988	375	489	-50.5%
61200	PENSION	7,849	10,841	14,227	8,939	21,135	48.6%
61201	WORKERS COMPENSATION	8,880	9,799	7,670	7,670	8,786	14.6%
61210	EMPLOYEE PARKING	-	-	389	189	-	-100.0%
EMPLOYEE BENEFITS TOTAL		$66,338	$80,563	$123,011	$84,689	$109,730	-10.8%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	10	1,500	0.0%
62130	CONTINUING EDUCATION/TUITION	2,526	1,918	3,500	1,250	2,000	-42.9%
62160	CLOTHING/UNIFORMS & MAINTENNCE	1,452	1,310	2,500	2,000	3,000	20.0%
EMPLOYEE SUPPLY/EXPN TOTAL		$3,978	$3,228	$6,000	$3,260	$6,500	8.3%
PERSONNEL TOTAL		$336,557	$334,934	$402,699	$260,517	$326,591	-18.9%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	8,720	8,963	10,500	9,100	10,500	0.0%
FUEL & LUBRICANTS TOTAL		$8,720	$8,963	$10,500	$9,100	$10,500	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	677	171	850	1,050	1,050	23.5%
65213	COMPUTER/COPIER SUPPLIES	285	736	700	700	750	7.1%
65215	POSTAGE	263	172	200	200	200	0.0%
OFFICE SUPPLIES TOTAL		$1,225	$1,079	$1,750	$1,950	$2,000	14.3%
PROGRAM EXPENSES							
66221	PLANT MATERIAL/MAINTENANCE	22,255	22,467	49,300	23,000	30,660	-37.8%
66222	CHEMICALS/PESTICIDE/FERTILIZER	60	33	23,000	23,000	15,000	-34.8%
66227	MEALS & MEETINGS	395	297	350	250	350	0.0%
66235	SPECIAL PROJECTS/GRANTS	-	39	10,000	-	-	-100.0%
66238	GROUP ACTIVITIES/PROGRAM SUPP	1,892	7,479	9,200	9,000	9,000	-2.2%
PROGRAM EXPENSES TOTAL		$24,602	$30,316	$91,850	$55,250	$55,010	-40.1%
PROFESSIONAL SERVICE							
67326	OTHER CONTRACTED SERVICES	-	44,233	125,000	125,000	125,000	0.0%
67327	FINANCIAL SERVICES	-	-	-	86,188	-	0.0%
67329	PUBLIC WORKS SERVICES	-	-	-	112,044	112,044	0.0%
PROFESSIONAL SERVICE TOTAL		-	$44,233	$125,000	$323,232	$237,044	89.6%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	16,848	22,632	20,000	28,000	25,000	25.0%
68257	RENT OF EQUIPMENT/MACHINERY	46,575	6,920	2,500	2,500	2,750	10.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
VEHICLE REPAIR/MAIN TOTAL		$63,423	$29,552	$22,500	$30,500	$27,750	23.3%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	1,377	340	1,500	1,500	1,500	0.0%
SMALL TOOLS/EQUIP TOTAL		$1,377	$340	$1,500	$1,500	$1,500	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	1,531	1,222	1,500	1,400	1,500	0.0%
72327	RADIO EQUIPMENT MAINTENANCE	165	-	500	-	500	0.0%
72330	ADVERTISING	86	205	300	250	300	0.0%
COMMUNICATIONS TOTAL		$1,781	$1,427	$2,300	$1,650	$2,300	0.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	3,142	3,177	3,665	4,000	4,267	16.4%
INSURANCE/RISK MGMT TOTAL		$3,142	$3,177	$3,665	$4,000	$4,267	16.4%
OPERATING TOTAL		$104,270	$119,087	$259,065	$427,182	$340,371	31.4%
CAPITAL							
CAPITAL CONSTRUCTION							
93710	CAP PURCHASES - LAND	3,922	-	-	-	-	0.0%
93775	CAP PURCHASES - MAJOR EQUIP	-	12,279	8,900	8,800	10,000	12.4%
CAPITAL CONSTRUCTION TOTAL		$3,922	$12,279	$8,900	$8,800	$10,000	12.4%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	-	440	-	-	-	0.0%
94850	DEPRECIATION-VEHICLES	35,266	18,992	19,432	19,432	18,992	-2.3%
94860	DEPRECIATION-MACH/EQUIPMENT	-	-	1,480	1,570	1,570	6.1%
DEPRECIATION TOTAL		$35,266	$19,432	$20,912	$21,002	$20,562	-1.7%
CAPITAL TOTAL		$39,188	$31,711	$29,812	$29,802	$30,562	2.5%
TOTAL EXPENDITURES		$480,015	$485,732	$691,576	$717,501	$697,524	0.9%
PUBLIC WORKS TREES/PARKS TOTAL:		($479,165)	($480,349)	($685,726)	($716,695)	($696,674)	1.6%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
77 PUBLIC TRANSPORTATION							
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SERVICES	109,775	72,623	90,800	105,364	105,364	16.0%
PROFESSIONAL SERVICE TOTAL		$109,775	$72,623	$90,800	$105,364	$105,364	16.0%
OPERATING TOTAL		$109,775	$72,623	$90,800	$105,364	$105,364	16.0%
TOTAL EXPENDITURES		$109,775	$72,623	$90,800	$105,364	$105,364	16.0%
PUBLIC TRANSPORTATION TOTAL:		($109,775)	($72,623)	($90,800)	($105,364)	($105,364)	16.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
80 PARKS & RECREATION ADMIN							
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SERVICES	590,400	639,817	647,028	647,028	646,556	-0.1%
PROFESSIONAL SERVICE TOTAL		$590,400	$639,817	$647,028	$647,028	$646,556	-0.1%
OPERATING TOTAL		$590,400	$639,817	$647,028	$647,028	$646,556	-0.1%
TOTAL EXPENDITURES		$590,400	$639,817	$647,028	$647,028	$646,556	-0.1%
PARKS & RECREATION ADMIN TOTAL:		($590,400)	($639,817)	($647,028)	($647,028)	($646,556)	-0.1%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
99 UNDEFINED							
REVENUE:							
REAL ESTATE TAXES							
40100	REAL ESTATE TAXES	4,823,823	4,914,173	4,907,317	4,907,317	6,433,590	31.1%
40200	REAL ESTATE TRANSFER TAX	920,691	838,867	775,000	775,000	930,000	20.0%
40300	EARNED INCOME TAX	4,180,270	4,466,558	4,400,000	4,493,006	4,494,000	2.1%
40400	LOCAL SERVICES TAX	1,164,799	1,165,927	1,175,000	1,177,744	1,180,000	0.4%
REAL ESTATE TAXES TOTAL		$11,089,583	$11,385,525	$11,257,317	$11,353,067	$13,037,590	15.8%
LICENSES AND PERMITS							
41175	CABLE TELEVISION FRANCHISE FEE	341,481	338,368	350,000	355,000	350,000	0.0%
LICENSES AND PERMITS TOTAL		$341,481	$338,368	$350,000	$355,000	$350,000	0.0%
INTEREST AND RENTS							
43100	INTEREST EARNINGS	39,724	27,781	30,000	30,000	30,000	0.0%
43150	RENT	72,982	71,832	73,000	73,000	73,000	0.0%
43170	RENT OF FACILITIES	131	658	500	1,006	500	0.0%
INTEREST AND RENTS TOTAL		$112,837	$100,271	$103,500	$104,006	$103,500	0.0%
SHARE/ENTITL/IN LIEU							
45300	STATE ENTITLEMENT	1,004,467	1,019,327	1,020,000	1,028,704	1,003,024	-1.7%
SHARE/ENTITL/IN LIEU TOTAL		$1,004,467	$1,019,327	$1,020,000	$1,028,704	$1,003,024	-1.7%
CONTRACTED SERVICES							
46145	IMPACT FEE	32,805	(32,805)	-	-	-	0.0%
46210	SALE OF MATERIALS/CONCESSIONS	22,623	18,444	20,000	22,663	20,000	0.0%
CONTRACTED SERVICES TOTAL		$55,428	($14,361)	$20,000	$22,663	$20,000	0.0%
USER/USAGE CHARGES							
47100	METER COLLECTIONS	530,047	549,436	530,000	550,000	550,000	3.8%
47390	METER RENTALS	23,012	23,267	10,000	6,000	2,000	-80.0%
USER/USAGE CHARGES TOTAL		$553,059	$572,703	$540,000	$556,000	$552,000	2.2%
SPECIAL ASSESSMENTS							
48120	MISCELLANEOUS REVENUE	(2,498)	19,374	1,000	18,691	1,000	0.0%
48140	SALE OF GENERAL FIXED ASSETS	-	128	-	-	-	0.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
SPECIAL ASSESSMENTS TOTAL		($2,498)	$19,502	$1,000	$18,691	$1,000	0.0%
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	60,000	-	-	-	-	0.0%
49165	INDIRECT COST REIMBURSEMET	854,690	950,602	1,011,641	1,042,655	1,069,723	5.7%
49180	REFUND PRIOR YEAR EXPENSES	-	29,298	-	-	-	0.0%
MISC/CONTRIBUTIONS TOTAL		$914,690	$979,900	$1,011,641	$1,042,655	$1,069,723	5.7%
TOTAL REVENUE		$14,069,045	$14,401,235	$14,303,458	$14,480,784	$16,136,837	12.8%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE BENEFITS							
61195	UNEMPLOYMENT BENEFITS	-	60,867	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		-	$60,867	-	-	-	0.0%
PERSONNEL TOTAL		-	$60,867	-	-		0.0%
OPERATING							
CONTRIBUTIONS/GRANTS							
81510	COMMUNITY GRANTS/GIFTS	87,000	82,000	90,000	90,000	90,000	0.0%
81540	CIVIC CELEBRATIONS	22,500	22,500	22,500	22,500	22,500	0.0%
81590	MISCELLANEOUS	3,560	6,431	5,000	5,000	5,000	0.0%
CONTRIBUTIONS/GRANTS TOTAL		$113,060	$110,931	$117,500	$117,500	$117,500	0.0%
OPERATING TOTAL		$113,060	$110,931	$117,500	$117,500	$117,500	0.0%
DEBT							
DEBT							
95900	DEBT SERVICE - PRINCIPAL	992,664	683,551	697,446	697,446	757,727	8.6%
95901	DEBT SERVICE - INTEREST	-	206,703	270,841	270,841	394,317	45.6%
95902	DEBT SERVICE-ADMIN FEES	-	(1,097)	500	500	500	0.0%
DEBT TOTAL		$992,664	$889,156	$968,787	$968,787	$1,152,544	19.0%
DEBT TOTAL		$992,664	$889,156	$968,787	$968,787	$1,152,544	19.0%
OTHER EXPENSE							
OTHER EXPENDITURES							

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
96492	INTERFUND TRANSFERS	-	-	-	-	155,000	0.0%
96940	FOREIGN FIRE INSURANCE TAX	1,712,330	-	-	-	-	0.0%
96990	GENERAL MUNICIPAL STATE AID	(736,052)	994,396	976,278	1,003,024	1,003,024	2.7%
OTHER EXPENDITURES TOTAL		$976,278	$994,396	$976,278	$1,003,024	$1,158,024	18.6%
OTHER EXPENSE TOTAL		$976,278	$994,396	$976,278	$1,003,024	$1,158,024	18.6%
TOTAL EXPENDITURES		$2,082,002	$2,055,350	$2,062,565	$2,089,311	$2,428,068	17.7%
UNDEFINED TOTAL:		$11,987,044	$12,345,885	$12,240,893	$12,391,473	$13,708,769	12.0%
SCB GENERAL FUND TOTAL		**$684,773**	**($293,456)**	**($2,069,960)**	**($1,664,211)**	**($811,523)**	**-60.8%**

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B102 SCB CENTRE TAX AGENCY							
33 TAX							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	832,369	909,907	1,108,000	1,001,043	1,082,642	-2.3%
CONTRACTED SERVICES TOTAL		$832,369	$909,907	$1,108,000	$1,001,043	$1,082,642	-2.3%
TOTAL REVENUE		$832,369	$909,907	$1,108,000	$1,001,043	$1,082,642	-2.3%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	180,568	273,103	335,047	337,050	334,964	0.0%
60115	SALARY & WAGES - PART TIME	-	45,111	46,337	46,274	48,255	4.1%
60180	OVERTIME PAY	-	-	-	3,500	3,500	0.0%
SALARIES AND WAGES TOTAL		$180,568	$318,214	$381,384	$386,824	$386,719	1.4%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	21,421	18,582	23,646	23,766	22,837	-3.4%
61193	MEDICARE - EMPLOYER PAID	2,047	4,346	5,530	5,558	5,342	-3.4%
61196	HEALTH INSURANCE	23,823	55,196	71,667	71,667	88,995	24.2%
61198	VISION/DENTAL INSURANCE	-	3,489	3,298	3,298	4,524	37.2%
61199	LIFE & DISABILITY INSURANCE	143	27	1,400	1,400	1,181	-15.6%
61200	PENSION	10,883	24,239	22,461	22,461	49,914	122.2%
61201	WORKERS COMPENSATION	534	561	518	518	549	6.0%
61210	EMPLOYEE PARKING	-	850	2,856	888	888	-68.9%
EMPLOYEE BENEFITS TOTAL		$58,851	$107,289	$131,376	$129,556	$174,230	32.6%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	-	7,300	0.0%
62130	CONTINUING EDUCATION/TUITION	227	749	26,000	6,000	13,100	-49.6%
EMPLOYEE SUPPLY/EXPN TOTAL		$227	$749	$26,000	$6,000	$20,400	-21.5%
PERSONNEL TOTAL		$239,646	$426,252	$538,760	$522,380	$581,349	7.9%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
OPERATING							
OFFICE SUPPLIES							
65210	SUPPLIES	2,517	5,860	8,500	8,500	9,000	5.9%
65212	FORMS	24,398	2,213	46,000	46,000	46,000	0.0%
65213	COMPUTER/COPIER SUPPLIES	1,189	4,068	12,500	6,000	7,500	-40.0%
65215	POSTAGE	32,798	20,011	82,000	82,000	85,000	3.7%
OFFICE SUPPLIES TOTAL		$60,902	$32,152	$149,000	$142,500	$147,500	-1.0%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	275	153	2,500	600	1,000	-60.0%
69320	NEW COMPUTER EQUIPMENT	-	-	-	-	3,000	0.0%
71250	OFFICE FURNITIRE/FURNISHINGS	-	-	-	-	5,000	0.0%
PROGRAM EXPENSES TOTAL		$275	$153	$2,500	$600	$9,000	260.0%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	-	300	5,000	5,000	5,000	0.0%
67311	ACCOUNTING & AUDITING	-	14,900	14,900	15,500	15,500	4.0%
67314	LEGAL SERVICES	-	-	5,000	2,500	5,000	0.0%
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	-	1,000	500	1,000	0.0%
PROFESSIONAL SERVICE TOTAL		-	$15,200	$25,900	$23,500	$26,500	2.3%
VEHICLE REPAIR/MAIN							
68257	RENT OF EQUIPMENT/MACHINERY	-	-	5,000	-	5,000	0.0%
VEHICLE REPAIR/MAIN TOTAL		-	-	$5,000	-	$5,000	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	20,076	24,146	25,000	24,200	1,000	-96.0%
69310	COMPUTER MAINTENANCE/SUPPORT	3,000	-	4,500	3,000	30,500	577.8%
69330	SPECIALIZED/OFFICE EQUIP MAINT	-	-	1,000	-	1,000	0.0%
HARDWARE/SOFTWARE TOTAL		$23,076	$24,146	$30,500	$27,200	$32,500	6.6%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	363	891	2,500	760	1,000	-60.0%
72330	ADVERTISING	-	1,212	5,000	5,000	5,000	0.0%
COMMUNICATIONS TOTAL		$363	$2,103	$7,500	$5,760	$6,000	-20.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
INSURANCE/RISK MGMT							
80353	BOND / SURETY & FIDELITY	12,239	42,122	11,000	11,900	13,090	19.0%
INSURANCE/RISK MGMT TOTAL		$12,239	$42,122	$11,000	$11,900	$13,090	19.0%
OPERATING TOTAL		$96,855	$115,875	$231,400	$211,460	$239,590	3.5%
CAPITAL							
CAPITAL CONSTRUCTION							
93740	CAP PURCHASES - COMPUTER EQUIP	31,054	-	3,000	3,000	-	-100.0%
93760	CAP PURCH - FURNITR/APPLIANCES	-	6,551	5,000	2,500	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		$31,054	$6,551	$8,000	$5,500	-	-100.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIP	-	52,304	52,304	52,304	52,304	0.0%
94850	DEPRECIATION-VEHICLES	52,304	-	-	-	-	0.0%
DEPRECIATION TOTAL		$52,304	$52,304	$52,304	$52,304	$52,304	0.0%
CAPITAL TOTAL		$83,358	$58,855	$60,304	$57,804	$52,304	-13.3%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	155,256	261,706	209,399	209,399	209,399	0.0%
OTHER EXPENDITURES TOTAL		$155,256	$261,706	$209,399	$209,399	$209,399	0.0%
OTHER EXPENSE TOTAL		$155,256	$261,706	$209,399	$209,399	$209,399	0.0%
TOTAL EXPENDITURES		$575,115	$862,688	$1,039,863	$1,001,043	$1,082,642	4.1%
TAX TOTAL:		$257,254	$47,219	$68,137	-	-	-100.0%
SCB CENTRE TAX AGENCY TOTAL		**$257,254**	**$47,219**	**$68,137**	**-**	**-**	**-100.0%**

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B103 INSURANCE RESERVE							
30 ADMINISTRATION							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	-	-	-	10,000	10,000	0.0%
INTEREST AND RENTS TOTAL		-	-	-	$10,000	$10,000	0.0%
MISC/CONTRIBUTIONS							
49180	REFUND PRIOR YEAR EXPENSES	-	-	-	196,299	30,000	0.0%
MISC/CONTRIBUTIONS TOTAL		-	-	-	$196,299	$30,000	0.0%
TOTAL REVENUE		-	-	-	$206,299	$40,000	0.0%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE BENEFITS							
61195	UNEMPLOYMENT BENEFITS	-	-	-	-	50,000	0.0%
61197	RETIREE HEALTH INSURANCE	-	-	-	29,400	29,400	0.0%
EMPLOYEE BENEFITS TOTAL		-	-	-	$29,400	$79,400	0.0%
EMPLOYEE SUPPLY/EXPN							
62155	EMPLOYEE WELLNESS	-	-	-	-	17,500	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		-	-	-	-	$17,500	0.0%
PERSONNEL TOTAL		-	-	-	$29,400	$96,900	0.0%
OPERATING							
INSURANCE/RISK MGMT							
80355	INSURANCE CLAIMS/DEDUCTIBLE	-	-	-	35,287	38,000	0.0%
INSURANCE/RISK MGMT TOTAL		-	-	-	$35,287	$38,000	0.0%
OPERATING TOTAL		-	-	-	$35,287	$38,000	0.0%
OTHER EXPENSE							
OTHER EXPENDITURES							
96492	INTERFUND TRANSFERS	-	-	-	-	225,000	0.0%
OTHER EXPENDITURES TOTAL		-	-	-	-	$225,000	0.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
OTHER EXPENSE TOTAL		-	-	-	-	$225,000	0.0%
TOTAL EXPENDITURES		-	-	-	$64,687	$359,900	0.0%
ADMINISTRATION TOTAL:		-	-	-	$141,612	($319,900)	0.0%
INSURANCE RESERVE TOTAL		**-**	**-**	**-**	**$141,612**	**($319,900)**	**0.0%**

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B104 SCB BUS TERMINAL							
77 PUBLIC TRANSPORTATION							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	-	-	-	-	-	0.0%
43170	RENT OF FACILITIES	24,489	23,137	22,320	22,320	25,971	16.4%
INTEREST AND RENTS TOTAL		$24,489	$23,137	$22,320	$22,320	$25,971	16.4%
CONTRACTED SERVICES							
46210	SALE OF MATERIALS/CONCESSIONS	1,701	1,899	1,600	1,500	1,500	-6.3%
CONTRACTED SERVICES TOTAL		$1,701	$1,899	$1,600	$1,500	$1,500	-6.3%
USER/USAGE CHARGES							
47400	PERMITS/PASSES	9,542	6,160	9,618	5,184	5,184	-46.1%
USER/USAGE CHARGES TOTAL		$9,542	$6,160	$9,618	$5,184	$5,184	-46.1%
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	-	-	20,606	38,081	0.0%
MISC/CONTRIBUTIONS TOTAL		-	-	-	$20,606	$38,081	0.0%
TOTAL REVENUE		$35,731	$31,196	$33,538	$49,610	$70,736	110.9%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	-	197	210	-	-	-100.0%
61193	MEDICARE - EMPLOYER PAID	-	46	49	-	-	-100.0%
61196	HEALTH INSURANCE	-	27	753	-	-	-100.0%
61198	VISION/DENTAL INSURANCE	-	33	35	-	-	-100.0%
61199	LIFE & DISABILITY INSURANCE	-	22	15	-	-	-100.0%
61200	PENSION	-	-	211	-	-	-100.0%
61201	WORKERS COMPENSATION	-	-	8	-	-	-100.0%
61210	EMPLOYEE PARKING	-	-	10	-	-	-100.0%
EMPLOYEE BENEFITS TOTAL		-	$326	$1,291	-	-	-100.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
PERSONNEL TOTAL		-	$326	$1,291	-	-	-100.0%
OPERATING							
INSTITUTIONAL SUPPLY							
63237	INSTITUTIONAL SUPPLIES	1,505	2,359	2,100	2,100	2,150	2.4%
INSTITUTIONAL SUPPLY TOTAL		$1,505	$2,359	$2,100	$2,100	$2,150	2.4%
PROFESSIONAL SERVICE							
67311	ACCOUNTING & AUDITING	100	125	125	136	136	8.8%
67329	PUBLIC WORKS SERVICES	16,762	19,688	21,033	31,174	36,358	72.9%
PROFESSIONAL SERVICE TOTAL		$16,862	$19,813	$21,158	$31,310	$36,494	72.5%
LAND/BLDG/FACILITIES							
70372	REPAIRS & MAINT - BUILDINGS	144	119	250	125	200	-20.0%
70373	CONTRCTED BLDG MAINT/REPAIRS	1,346	1,400	1,450	1,450	1,500	3.4%
LAND/BLDG/FACILITIES TOTAL		$1,490	$1,519	$1,700	$1,575	$1,700	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	1,959	2,137	2,200	1,950	2,200	0.0%
COMMUNICATIONS TOTAL		$1,959	$2,137	$2,200	$1,950	$2,200	0.0%
UTILITIES							
73360	ELECTRICITY	5,379	4,753	5,300	5,400	5,750	8.5%
73365	SOLID WASTE DISPOSAL	688	688	700	700	700	0.0%
UTILITIES TOTAL		$6,067	$5,441	$6,000	$6,100	$6,450	7.5%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	212	216	257	290	270	5.1%
INSURANCE/RISK MGMT TOTAL		$212	$216	$257	$290	$270	5.1%
OPERATING TOTAL		$28,095	$31,485	$33,415	$43,325	$49,264	47.4%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	4,298	13,258	14,053	21,472	21,472	52.8%
OTHER EXPENDITURES TOTAL		$4,298	$13,258	$14,053	$21,472	$21,472	52.8%
OTHER EXPENSE TOTAL		$4,298	$13,258	$14,053	$21,472	$21,472	52.8%
TOTAL EXPENDITURES		$32,393	$45,068	$48,759	$64,797	$70,736	45.1%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
PUBLIC TRANSPORTATION TOTAL:		$3,338	($13,872)	($15,221)	($15,187)	-	-100.0%
SCB BUS TERMINAL TOTAL		**$3,338**	**($13,872)**	**($15,221)**	**($15,187)**	**-**	**-100.0%**

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B105 SCB BELLAIRE COURT							
42 COMMUNITY DEVELOPMENT							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	-	-	10	-	-	-100.0%
43160	RENT OF HOUSE/APARTMENT	82,847	-	87,840	87,860	87,144	-0.8%
43160-729BC	RENT OF HOUSE/APARTMENT	-	3,411	-	-	-	0.0%
43160-731BC	RENT OF HOUSE/APARTMENT	-	4,075	-	-	-	0.0%
43160-733BC	RENT OF HOUSE/APARTMENT	-	3,216	-	-	-	0.0%
43160-735BC	RENT OF HOUSE/APARTMENT	-	8,050	-	-	-	0.0%
43160-737BC	RENT OF HOUSE/APARTMENT	-	3,315	-	-	-	0.0%
43160-739BC	RENT OF HOUSE/APARTMENT	-	3,942	-	-	-	0.0%
43160-741BC	RENT OF HOUSE/APARTMENT	-	6,390	-	-	-	0.0%
43160-743BC	RENT OF HOUSE/APARTMENT	-	4,303	-	-	-	0.0%
43160-745BC	RENT OF HOUSE/APARTMENT	-	3,924	-	-	-	0.0%
43160-747BC	RENT OF HOUSE/APARTMENT	-	7,800	-	-	-	0.0%
43160-749BC	RENT OF HOUSE/APARTMENT	-	7,850	-	-	-	0.0%
43160-751BC	RENT OF HOUSE/APARTMENT	-	5,682	-	-	-	0.0%
43160-753BC	RENT OF HOUSE/APARTMENT	-	3,370	-	-	-	0.0%
43160-755BC	RENT OF HOUSE/APARTMENT	-	3,484	-	-	-	0.0%
43160-757BC	RENT OF HOUSE/APARTMENT	-	4,136	-	-	-	0.0%
43160-759BC	RENT OF HOUSE/APARTMENT	-	3,240	-	-	-	0.0%
43160-761BC	RENT OF HOUSE/APARTMENT	-	2,668	-	-	-	0.0%
43160-763BC	RENT OF HOUSE/APARTMENT	-	7,800	-	-	-	0.0%
INTEREST AND RENTS TOTAL		$82,847	$86,656	$87,850	$87,860	$87,144	-0.8%
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	50,000	50,000	68,976	83,460	66.9%
MISC/CONTRIBUTIONS TOTAL		-	$50,000	$50,000	$68,976	$83,460	66.9%
TOTAL REVENUE		$82,847	$136,656	$137,850	$156,836	$170,604	23.8%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
EXPENDITURES:							
PERSONNEL							
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	-	264	275	-	-	-100.0%
61193	MEDICARE - EMPLOYER PAID	-	62	64	-	-	-100.0%
61196	HEALTH INSURANCE	-	32	1,131	-	-	-100.0%
61198	VISION/DENTAL INSURANCE	-	51	52	-	-	-100.0%
61199	LIFE & DISABILITY INSURANCE	-	29	20	-	-	-100.0%
61200	PENSION	-	-	276	-	-	-100.0%
61201	WORKERS COMPENSATION	-	-	9	-	-	-100.0%
61210	EMPLOYEE PARKING	-	-	19	-	-	-100.0%
EMPLOYEE BENEFITS TOTAL		-	$438	$1,846	-	-	-100.0%
PERSONNEL TOTAL		-	$438	$1,846	-	-	-100.0%
OPERATING							
INSTITUTIONAL SUPPLY							
63236	BUILDING SUPPLIES	2,460	4,467	4,000	7,000	4,000	0.0%
INSTITUTIONAL SUPPLY TOTAL		$2,460	$4,467	$4,000	$7,000	$4,000	0.0%
OFFICE SUPPLIES							
65213	COMPUTER/COPIER SUPPLIES	57	7	50	25	50	0.0%
65215	POSTAGE	128	568	200	200	200	0.0%
OFFICE SUPPLIES TOTAL		$185	$576	$250	$225	$250	0.0%
PROGRAM EXPENSES							
71250	OFFICE FURNITURE/FURNISHINGS	-	-	-	-	12,400	0.0%
PROGRAM EXPENSES TOTAL		-	-	-	-	$12,400	0.0%
PROFESSIONAL SERVICE							
67311	ACCOUNTING & AUDITING	150	125	125	125	150	20.0%
67314	LEGAL SERVICES	1,350	240	1,000	500	500	-50.0%
67329	PUBLIC WORKS SERVICES	28,036	33,240	33,476	34,696	43,202	29.1%
PROFESSIONAL SERVICE TOTAL		$29,536	$33,605	$34,601	$35,321	$43,852	26.7%
LAND/BLDG/FACILITIES							

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
70372	REPAIRS & MAINT - BUILDINGS	7,623	3,401	4,500	3,500	3,500	-22.2%
LAND/BLDG/FACILITIES TOTAL		$7,623	$3,401	$4,500	$3,500	$3,500	-22.2%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	905	930	960	973	993	3.4%
COMMUNICATIONS TOTAL		$905	$930	$960	$973	$993	3.4%
UTILITIES							
73360	ELECTRICITY	15,496	18,618	17,000	19,248	19,000	11.8%
73365	SOLID WASTE DISPOSAL	-	2,322	2,400	2,322	2,400	0.0%
73366	WATER AND SEWER	7,439	5,128	5,100	5,176	6,000	17.6%
73367	CABLE	4,456	3,934	4,484	4,484	4,708	5.0%
UTILITIES TOTAL		$27,392	$30,002	$28,984	$31,230	$32,108	10.8%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	1,350	1,368	1,602	1,510	1,602	0.0%
INSURANCE/RISK MGMT TOTAL		$1,350	$1,368	$1,602	$1,510	$1,602	0.0%
CONTRIBUTIONS/GRANTS							
81590	MISCELLANEOUS	810	846	900	846	846	-6.0%
CONTRIBUTIONS/GRANTS TOTAL		$810	$846	$900	$846	$846	-6.0%
OPERATING TOTAL		$70,260	$75,195	$75,797	$80,605	$99,551	31.3%
CAPITAL							
CAPITAL CONSTRUCTION							
93730	CAP PURCHASES - BUILDINGS	15	1,652	6,000	9,472	-	-100.0%
93760	CAP PURCH - FURNITR/APPLIANCES	548	2,646	2,000	2,000	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		$563	$4,298	$8,000	$11,472	-	-100.0%
DEPRECIATION							
94800	DEPRECIATION-LAND IMPROVEMENTS	84	-	-	-	-	0.0%
94820	DEPRECIATION-BUILDINGS	5,865	25,112	-	-	-	0.0%
94830	DEPRECIATION-BLGS IMPROVEMENT	20,792	19,248	-	-	-	0.0%
DEPRECIATION TOTAL		$26,740	$44,359	-	-	-	0.0%
CAPITAL TOTAL		$27,303	$48,657	$8,000	$11,472	-	-100.0%
OTHER EXPENSE							

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
OTHER EXPENDITURES							
96500	INDIRECT COSTS	23,248	34,507	56,979	71,053	71,053	24.7%
OTHER EXPENDITURES TOTAL		$23,248	$34,507	$56,979	$71,053	$71,053	24.7%
OTHER EXPENSE TOTAL		$23,248	$34,507	$56,979	$71,053	$71,053	24.7%
TOTAL EXPENDITURES		$120,811	$158,797	$142,622	$163,130	$170,604	19.6%
COMMUNITY DEVELOPMENT TOTAL:		($37,964)	($22,141)	($4,772)	($6,294)	-	-100.0%
SCB BELLAIRE COURT TOTAL		**($37,964)**	**($22,141)**	**($4,772)**	**($6,294)**	**-**	**-100.0%**

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B106 SCB PARKING							
55 PARKING							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	19,924	8,699	10,000	10,000	10,000	0.0%
43150	RENT	194,113	198,624	202,152	202,152	202,152	0.0%
INTEREST AND RENTS TOTAL		$214,037	$207,323	$212,152	$212,152	$212,152	0.0%
CONTRACTED SERVICES							
46210	SALE OF MATERIALS/CONCESSIONS	497	405	1,500	1,820	1,500	0.0%
CONTRACTED SERVICES TOTAL		$497	$405	$1,500	$1,820	$1,500	0.0%
USER/USAGE CHARGES							
47100	METER COLLECTIONS	163,867	645	-	-	-	0.0%
47100-ALLEN	METER COLLECTIONS	11,806	27,285	38,000	35,500	35,500	-6.6%
47100-BVR L	METER COLLECTIONS	57,493	123,132	135,000	138,500	153,500	13.7%
47100-FRS L	METER COLLECTIONS	17,875	43,575	-	4,000	-	0.0%
47100-MCALL	METER COLLECTIONS	45,140	106,781	125,000	137,000	152,000	21.6%
47400	PERMITS/PASSES	417,114	4,161	-	-	-	0.0%
47400-BRNRD	PERMITS/PASSES	-	-	-	4,000	16,600	0.0%
47400-BVR G	PERMITS/PASSES	157,678	359,477	365,000	340,850	376,850	3.2%
47400-FRS G	PERMITS/PASSES	20,732	52,924	85,000	50,600	52,600	-38.1%
47400-MCALL	PERMITS/PASSES	48,728	140,718	140,000	125,600	140,600	0.4%
47400-PUG G	PERMITS/PASSES	55,800	154,639	175,000	125,600	150,600	-13.9%
47400-SPARK	PERMITS/PASSES	23,957	42,309	50,000	32,600	42,600	-14.8%
47410	DAILY FEES	639,572	32,761	-	40,000	40,000	0.0%
47410-BVR G	DAILY FEES	119,470	192,857	215,000	200,000	215,000	0.0%
47410-FRS G	DAILY FEES	291,501	558,031	540,000	650,000	650,000	20.4%
47410-PUG G	DAILY FEES	405,063	676,843	650,000	636,000	710,000	9.2%
47500	SPECIAL ASSESSMENTS	40,969	40,969	-	-	-	0.0%
USER/USAGE CHARGES TOTAL		$2,516,764	$2,557,107	$2,518,000	$2,520,250	$2,735,850	8.7%
SPECIAL ASSESSMENTS							

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
48140	SALE OF GENERAL FIXED ASSETS	5,100	-	-	-	-	0.0%
SPECIAL ASSESSMENTS TOTAL		$5,100	-	-	-	-	0.0%
TOTAL REVENUE		$2,736,399	$2,764,836	$2,731,652	$2,734,222	$2,949,502	8.0%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	284,252	228,538	259,365	259,267	297,043	14.5%
60115	SALARY & WAGES - PART TIME	-	85,775	89,081	56,152	53,820	-39.6%
60180	OVERTIME PAY	-	-	6,690	19,750	21,000	213.9%
SALARIES AND WAGES TOTAL		$284,252	$314,314	$355,136	$335,169	$371,863	4.7%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	43,164	20,460	24,052	19,754	19,965	-17.0%
61193	MEDICARE - EMPLOYER PAID	2,071	4,785	5,626	4,620	4,670	-17.0%
61196	HEALTH INSURANCE	18,771	52,409	70,545	57,800	101,669	44.1%
61198	VISION/DENTAL INSURANCE	-	3,445	3,247	3,247	5,941	83.0%
61199	LIFE & DISABILITY INSURANCE	534	414	1,297	1,297	774	-40.3%
61200	PENSION	10,858	19,741	18,691	23,050	36,887	97.4%
61201	WORKERS COMPENSATION	8,396	9,265	6,364	6,364	3,261	-48.8%
61210	EMPLOYEE PARKING	-	-	2,050	960	960	-53.2%
EMPLOYEE BENEFITS TOTAL		$83,794	$110,519	$131,872	$117,092	$174,127	32.0%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	1,500	5,000	0.0%
62130	CONTINUING EDUCATION/TUITION	1,540	5,403	5,000	5,000	-	-100.0%
62160	CLOTHING/UNIFORMS & MAINTENNCE	48	-	5,000	1,000	5,000	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		$1,588	$5,403	$10,000	$7,500	$10,000	0.0%
PERSONNEL TOTAL		$369,633	$430,235	$497,008	$459,761	$555,990	11.9%
OPERATING							
INSTITUTIONAL SUPPLY							
63237	INSTITUTIONAL SUPPLIES	37,020	61,190	45,000	45,000	45,000	0.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
INSTITUTIONAL SUPPLY TOTAL		$37,020	$61,190	$45,000	$45,000	$45,000	0.0%
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	705	988	500	1,250	1,100	120.0%
FUEL & LUBRICANTS TOTAL		$705	$988	$500	$1,250	$1,100	120.0%
OFFICE SUPPLIES							
65210	SUPPLIES	-	155	500	500	600	20.0%
65213	COMPUTER/COPIER SUPPLIES	208	204	500	500	500	0.0%
65215	POSTAGE	6	16	150	150	150	0.0%
OFFICE SUPPLIES TOTAL		$214	$376	$1,150	$1,150	$1,250	8.7%
PROGRAM EXPENSES							
66235	SPECIAL PROJECTS/GRANTS	-	-	-	13	-	0.0%
PROGRAM EXPENSES TOTAL		-	-	-	$13	-	0.0%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	-	14,891	200,000	100,000	-	-100.0%
67311	ACCOUNTING & AUDITING	2,800	5,325	2,800	3,179	3,500	25.0%
67323	TAXES/ASSESSMENTS	41,307	41,479	51,034	51,034	51,034	0.0%
67329	PUBLIC WORKS SERVICES	173,353	31,170	231,779	35,000	288,453	24.5%
67329-BVR G	PUBLIC WORKS SERVICES	-	46,581	-	47,000	-	0.0%
67329-FRS G	PUBLIC WORKS SERVICES	-	46,793	-	47,000	-	0.0%
67329-MCALL	PUBLIC WORKS SERVICES	-	14,420	-	15,000	-	0.0%
67329-PKLOT	PUBLIC WORKS SERVICES	-	23,988	-	24,000	-	0.0%
67329-PUG G	PUBLIC WORKS SERVICES	-	50,318	-	51,000	-	0.0%
PROFESSIONAL SERVICE TOTAL		$217,460	$274,965	$485,613	$373,213	$342,987	-29.4%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	5,676	2,471	3,000	4,000	3,000	0.0%
VEHICLE REPAIR/MAIN TOTAL		$5,676	$2,471	$3,000	$4,000	$3,000	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	3,529	4,654	22,400	26,000	-	-100.0%
69310	COMPUTER MAINTENANCE/SUPPORT	-	-	-	450	28,250	0.0%
HARDWARE/SOFTWARE TOTAL		$3,529	$4,654	$22,400	$26,450	$28,250	26.1%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
LAND/BLDG/FACILITIES							
70372	REPAIRS & MAINT - BUILDINGS	72,428	72,866	80,000	92,000	80,000	0.0%
70373	CONTRCTED BLDG MAINT/REPAIRS	24,494	27,522	20,000	64,000	20,000	0.0%
70374	RENT OF LAND/LEASE	17,280	17,280	17,280	17,280	17,280	0.0%
LAND/BLDG/FACILITIES TOTAL		$114,202	$117,668	$117,280	$173,280	$117,280	0.0%
SMALL TOOLS/EQUIP							
71300	REPAIRS & MAINT - EQUIPMENT	1,032	1,124	1,000	1,000	1,000	0.0%
SMALL TOOLS/EQUIP TOTAL		$1,032	$1,124	$1,000	$1,000	$1,000	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	7,464	7,913	8,000	8,000	8,000	0.0%
72330	ADVERTISING	6,282	5,455	8,000	6,000	8,000	0.0%
COMMUNICATIONS TOTAL		$13,746	$13,368	$16,000	$14,000	$16,000	0.0%
UTILITIES							
73360	ELECTRICITY	101,535	110,030	110,000	110,000	110,000	0.0%
73362	GAS	2,049	1,527	2,000	2,000	2,000	0.0%
73365	SOLID WASTE DISPOSAL	-	1,355	1,400	1,400	1,400	0.0%
73366	WATER AND SEWER	4,887	3,149	4,500	4,500	4,500	0.0%
UTILITIES TOTAL		$108,470	$116,062	$117,900	$117,900	$117,900	0.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	21,205	21,696	25,786	25,786	25,786	0.0%
INSURANCE/RISK MGMT TOTAL		$21,205	$21,696	$25,786	$25,786	$25,786	0.0%
OPERATING TOTAL		$523,259	$614,561	$835,629	$783,042	$699,553	-16.3%
CAPITAL							
CAPITAL CONSTRUCTION							
93720	CAP PURCHASES - IMPROVEMENTS	-	-	-	5,005	-	0.0%
93720-PF111	CAP PURCHASES - IMPROVEMENTS	-	-	-	-	300,000	0.0%
93720-PF151	CAP PURCHASES - IMPROVEMENTS	-	-	-	-	35,000	0.0%
93720-PF155	CAP PURCHASES - IMPROVEMENTS	-	-	-	-	350,000	0.0%
93730	CAP PURCHASES - BUILDINGS	132,840	187,257	420,000	320,000	-	-100.0%
93740	CAP PURCHASES - COMPUTER EQUIP	12,779	-	785,749	42,000	-	-100.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
93740-IT139	CAP PURCHASE-COMP/PRDCTN EQUIP	-	-	-	-	750,000	0.0%
93750	CAP PURCH - SPECIALIZED EQUIP	-	-	82,548	82,548	-	-100.0%
93750-IT092	CAP PURCH - SPECIALIZED EQUIP	-	-	-	119,588	-	0.0%
CAPITAL CONSTRUCTION TOTAL		$145,618	$187,257	$1,288,297	$569,141	$1,435,000	11.4%
DEPRECIATION							
94800	DEPRECIATION-LAND IMPROVEMENTS	7,123	7,123	-	-	-	0.0%
94820	DEPRECIATION-BUILDINGS	465,129	703,213	-	-	-	0.0%
94830	DEPRECIATION-BLGS IMPROVEMENT	238,084	-	-	-	-	0.0%
94840	DEPRECIATION-COMPUTER EQUIPMNT	43,195	83,876	-	-	17,542	0.0%
94850	DEPRECIATION-VEHICLES	13,494	-	-	-	-	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	1,590	-	-	-	-	0.0%
DEPRECIATION TOTAL		$768,615	$794,212	-	-	$17,542	0.0%
CAPITAL TOTAL		$914,233	$981,469	$1,288,297	$569,141	$1,452,542	12.7%
DEBT							
DEBT							
95900	DEBT SERVICE - PRINCIPAL	-	-	1,081,302	1,081,302	946,417	-12.5%
95901	DEBT SERVICE - INTEREST	529,077	575,104	384,554	384,554	303,085	-21.2%
95902	DEBT SERVICE-ADMIN FEES	-	2,597	1,627	1,627	1,627	0.0%
DEBT TOTAL		$529,077	$577,701	$1,467,483	$1,467,483	$1,251,129	-14.7%
DEBT TOTAL		$529,077	$577,701	$1,467,483	$1,467,483	$1,251,129	-14.7%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	179,656	239,214	253,567	347,815	347,815	37.2%
OTHER EXPENDITURES TOTAL		$179,656	$239,214	$253,567	$347,815	$347,815	37.2%
OTHER EXPENSE TOTAL		$179,656	$239,214	$253,567	$347,815	$347,815	37.2%
TOTAL EXPENDITURES		$2,515,858	$2,843,180	$4,341,984	$3,627,242	$4,307,029	-0.8%
PARKING TOTAL:		$220,540	($78,344)	($1,610,332)	($893,020)	($1,357,527)	-15.7%
SCB PARKING TOTAL		**$220,540**	**($78,344)**	**($1,610,332)**	**($893,020)**	**($1,357,527)**	**-15.7%**

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B107 SCB COMPOST OPERATIONS							
75 PUBLIC WORKS REFUSE/COMPOST							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	4,678	2,248	2,000	2,000	2,000	0.0%
INTEREST AND RENTS TOTAL		$4,678	$2,248	$2,000	$2,000	$2,000	0.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	98,883	96,367	96,025	96,025	96,025	0.0%
46210	SALE OF MATERIALS/CONCESSIONS	73,333	51,483	85,000	58,500	67,500	-20.6%
CONTRACTED SERVICES TOTAL		$172,216	$147,850	$181,025	$154,525	$163,525	-9.7%
SPECIAL ASSESSMENTS							
48140	SALE OF GENERAL FIXED ASSETS	13	169	-	75	-	0.0%
SPECIAL ASSESSMENTS TOTAL		$13	$169	-	$75	-	0.0%
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	58,425	72,765	92,865	86,425	102,425	10.3%
MISC/CONTRIBUTIONS TOTAL		$58,425	$72,765	$92,865	$86,425	$102,425	10.3%
TOTAL REVENUE		$235,332	$223,033	$275,890	$243,025	$267,950	-2.9%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	-	1,872	1,988	-	-	-100.0%
61193	MEDICARE - EMPLOYER PAID	-	438	465	-	-	-100.0%
61196	HEALTH INSURANCE	-	255	7,506	-	-	-100.0%
61198	VISION/DENTAL INSURANCE	-	318	345	-	-	-100.0%
61199	LIFE & DISABILITY INSURANCE	-	207	145	-	-	-100.0%
61200	PENSION	-	2,316	1,994	-	-	-100.0%
61201	WORKERS COMPENSATION	-	-	115	-	-	-100.0%
61210	EMPLOYEE PARKING	-	-	101	-	-	-100.0%
EMPLOYEE BENEFITS TOTAL		-	$5,406	$12,659	-	-	-100.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	1,534	750	0.0%
62130	CONTINUING EDUCATION/TUITION	1,053	1,511	3,000	1,100	2,250	-25.0%
62160	CLOTHING/UNIFORMS & MAINTENNCE	-	274	500	500	1,500	200.0%
EMPLOYEE SUPPLY/EXPN TOTAL		$1,053	$1,785	$3,500	$3,134	$4,500	28.6%
PERSONNEL TOTAL		$1,053	$7,191	$16,159	$3,134	$4,500	-72.2%
OPERATING							
INSTITUTIONAL SUPPLY							
63236	BUILDING SUPPLIES	498	2,925	3,000	250	1,000	-66.7%
INSTITUTIONAL SUPPLY TOTAL		$498	$2,925	$3,000	$250	$1,000	-66.7%
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	8,581	10,730	-	4,000	4,000	0.0%
64232	DIESEL FUEL	1,454	-	14,000	15,500	16,750	19.6%
FUEL & LUBRICANTS TOTAL		$10,036	$10,730	$14,000	$19,500	$20,750	48.2%
OFFICE SUPPLIES							
65210	SUPPLIES	202	55	150	750	1,000	566.7%
OFFICE SUPPLIES TOTAL		$202	$55	$150	$750	$1,000	566.7%
PROFESSIONAL SERVICE							
67311	ACCOUNTING & AUDITING	200	225	225	225	250	11.1%
67325	CONTRACTED PUBLIC SERVICES	35,870	26,100	36,000	34,000	36,000	0.0%
67329	PUBLIC WORKS SERVICES	105,823	90,219	192,937	199,671	247,882	28.5%
PROFESSIONAL SERVICE TOTAL		$141,893	$116,544	$229,162	$233,896	$284,132	24.0%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	17,200	18,711	20,000	20,000	25,000	25.0%
68257	RENT OF EQUIPMENT/MACHINERY	1,786	5,990	3,500	4,500	7,000	100.0%
VEHICLE REPAIR/MAIN TOTAL		$18,985	$24,701	$23,500	$24,500	$32,000	36.2%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	65	750	750	1,900	153.3%
SMALL TOOLS/EQUIP TOTAL		-	$65	$750	$750	$1,900	153.3%
COMMUNICATIONS							

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
72321	MONTHLY TELEPHONE CHARGES	-	-	300	300	300	0.0%
72327	RADIO EQUIPMENT MAINTENANCE	-	-	300	-	300	0.0%
COMMUNICATIONS TOTAL		-	-	$600	$300	$600	0.0%
UTILITIES							
73360	ELECTRICITY	154	140	300	200	300	0.0%
73366	WATER AND SEWER	178	209	300	225	300	0.0%
UTILITIES TOTAL		$332	$350	$600	$425	$600	0.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	4,616	4,857	5,613	4,611	5,652	0.7%
INSURANCE/RISK MGMT TOTAL		$4,616	$4,857	$5,613	$4,611	$5,652	0.7%
OPERATING TOTAL		$176,561	$160,227	$277,375	$284,982	$347,634	25.3%
CAPITAL							
CAPITAL CONSTRUCTION							
93720	CAP PURCHASES - IMPROVEMENTS	156	15,000	-	-	-	0.0%
93730	CAP PURCHASES - BUILDINGS	6,064	-	-	-	-	0.0%
93750	CAP PURCH - SPECIALIZED EQUIP	-	-	2,859	2,859	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		$6,220	$15,000	$2,859	$2,859	-	-100.0%
DEPRECIATION							
94800	DEPRECIATION-LAND IMPROVEMENTS	36,565	11,406	-	-	-	0.0%
94820	DEPRECIATION-BUILDINGS	855	251	-	-	-	0.0%
94830	DEPRECIATION-BLGS IMPROVEMENT	51,514	89,781	-	-	-	0.0%
94850	DEPRECIATION-VEHICLES	51,627	(13,560)	77,750	78,120	77,750	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	-	-	370	-	-	-100.0%
DEPRECIATION TOTAL		$140,561	$87,877	$78,120	$78,120	$77,750	-0.5%
CAPITAL TOTAL		$146,781	$102,877	$80,979	$80,979	$77,750	-4.0%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	13,221	5,835	6,185	35,654	35,654	476.5%
OTHER EXPENDITURES TOTAL		$13,221	$5,835	$6,185	$35,654	$35,654	476.5%
OTHER EXPENSE TOTAL		$13,221	$5,835	$6,185	$35,654	$35,654	476.5%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
TOTAL EXPENDITURES		$337,616	$276,130	$380,698	$404,749	$465,538	22.3%
PUBLIC WORKS REFUSE/COMPOST TOTAL:		($102,284)	($53,098)	($104,808)	($161,724)	($197,588)	88.5%
SCB COMPOST OPERATIONS TOTAL		**($102,284)**	**($53,098)**	**($104,808)**	**($161,724)**	**($197,588)**	**88.5%**

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B108 SCB SANITARY SEWER							
76 PUBLIC WORKS SANITARY SEWER							
REVENUE:							
LICENSES AND PERMITS							
41575	SEWAGE PERMITS	2,860	5,738	3,000	4,075	4,000	33.3%
LICENSES AND PERMITS TOTAL		$2,860	$5,738	$3,000	$4,075	$4,000	33.3%
INTEREST AND RENTS							
43100	INTEREST EARNINGS	12,329	6,491	10,000	6,500	6,000	-40.0%
INTEREST AND RENTS TOTAL		$12,329	$6,491	$10,000	$6,500	$6,000	-40.0%
GRANTS							
44100	FEDERAL GRANT	-	-	-	4,445	-	0.0%
GRANTS TOTAL		-	-	-	$4,445	-	0.0%
USER/USAGE CHARGES							
47450	USER FEES	559,622	52,396	45,000	5,150	45,000	0.0%
47460	USAGE CHARGES	5,628,919	5,692,236	6,017,500	5,636,550	5,650,000	-6.1%
USER/USAGE CHARGES TOTAL		$6,188,540	$5,744,633	$6,062,500	$5,641,700	$5,695,000	-6.1%
SPECIAL ASSESSMENTS							
48140	SALE OF GENERAL FIXED ASSETS	-	-	22,000	-	22,000	0.0%
SPECIAL ASSESSMENTS TOTAL		-	-	$22,000	-	$22,000	0.0%
TOTAL REVENUE		$6,203,729	$5,756,862	$6,097,500	$5,656,720	$5,727,000	-6.1%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	-	5,051	5,971	-	-	-100.0%
61193	MEDICARE - EMPLOYER PAID	-	1,182	1,396	-	-	-100.0%
61196	HEALTH INSURANCE	-	409	14,137	-	-	-100.0%
61198	VISION/DENTAL INSURANCE	-	504	651	-	-	-100.0%
61199	LIFE & DISABILITY INSURANCE	-	556	400	-	-	-100.0%
61200	PENSION	-	7,135	5,501	-	-	-100.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
61201	WORKERS COMPENSATION	69	76	604	-	-	-100.0%
61210	EMPLOYEE PARKING	-	-	480	-	-	-100.0%
EMPLOYEE BENEFITS TOTAL		$69	$14,914	$29,140	-	-	-100.0%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	1,250	3,500	0.0%
62130	CONTINUING EDUCATION/TUITION	14	-	3,700	1,000	1,500	-59.5%
EMPLOYEE SUPPLY/EXPN TOTAL		$14	-	$3,700	$2,250	$5,000	35.1%
PERSONNEL TOTAL		$84	$14,914	$32,840	$2,250	$5,000	-84.8%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	25,048	27,142	30,800	28,500	30,000	-2.6%
FUEL & LUBRICANTS TOTAL		$25,048	$27,142	$30,800	$28,500	$30,000	-2.6%
PROGRAM EXPENSES							
66238	GROUP ACTIVITIES/PROGRAM SUPP	23,786	28,377	50,000	39,200	50,000	0.0%
PROGRAM EXPENSES TOTAL		$23,786	$28,377	$50,000	$39,200	$50,000	0.0%
PROFESSIONAL SERVICE							
67311	ACCOUNTING & AUDITING	6,200	6,000	6,800	6,800	6,800	0.0%
67313	ENGINEERING & ARCHITECTURAL	24,700	3,000	25,000	25,000	130,000	420.0%
67314	LEGAL SERVICES	1,000	1,000	1,200	1,200	1,200	0.0%
67326	OTHER CONTRACTED SERVICES	-	4,004	-	1,750	1,750	0.0%
67326-I&I	OTHER CONTRACTED SERVICES	-	85,351	382,436	25,000	345,000	-9.8%
67327	FINANCIAL SERVICES	18,638	18,500	18,000	18,500	18,500	2.8%
67329	PUBLIC WORKS SERVICES	296,043	289,265	390,021	395,323	479,560	23.0%
PROFESSIONAL SERVICE TOTAL		$346,581	$407,119	$823,457	$473,573	$982,810	19.4%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	65,499	80,743	66,000	53,575	66,000	0.0%
VEHICLE REPAIR/MAIN TOTAL		$65,499	$80,743	$66,000	$53,575	$66,000	0.0%
SMALL TOOLS/EQUIP							
71300	REPAIRS & MAINT - EQUIPMENT	-	4,496	2,500	500	3,000	20.0%
SMALL TOOLS/EQUIP TOTAL		-	$4,496	$2,500	$500	$3,000	20.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
COMMUNICATIONS							
72321	MONTHLY CELL/TELEPHONE CHARGES	-	-	-	-	600	0.0%
72327	RADIO EQUIPMENT MAINTENANCE	222	67	1,500	200	500	-66.7%
COMMUNICATIONS TOTAL		$222	$67	$1,500	$200	$1,100	-26.7%
UTILITIES							
73360	ELECTRICITY	675	705	900	750	800	-11.1%
73366	WATER AND SEWER	2,011	2,094	3,500	2,400	2,000	-42.9%
73368	SEWAGE TREATMENT COSTS	4,493,566	4,474,634	4,481,150	4,052,400	4,150,000	-7.4%
UTILITIES TOTAL		$4,496,251	$4,477,432	$4,485,550	$4,055,550	$4,152,800	-7.4%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	6,462	6,524	7,507	6,645	8,801	17.2%
INSURANCE/RISK MGMT TOTAL		$6,462	$6,524	$7,507	$6,645	$8,801	17.2%
OPERATING TOTAL		$4,963,850	$5,031,899	$5,467,314	$4,657,743	$5,294,511	-3.2%
CAPITAL							
CAPITAL CONSTRUCTION							
93724	CAPITAL - INFRASTRUCTUVE	(1,190)	685,894	575,000	25,000	-	-100.0%
93724-I&I	CAPITAL - INFRASTRUCTURE	-	-	-	275,000	-	0.0%
93724-SS 1	CAPITAL - INFRASTRUCTURE	-	-	-	-	450,000	0.0%
93750	CAP PURCH - SPECIALIZED EQUIP	-	-	9,188	9,188	-	-100.0%
93775	CAP PURCHASES - MAJOR EQUIP	1,369	(678,220)	26,600	26,600	18,500	-30.5%
93780	CAP PURCHASES - VEHICLES	-	-	-	167,671	168,500	0.0%
CAPITAL CONSTRUCTION TOTAL		$179	$7,674	$610,788	$503,459	$637,000	4.3%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	24,706	76,020	-	-	-	0.0%
94850	DEPRECIATION-VEHICLES	61,128	-	59,841	59,841	71,129	18.9%
94860	DEPRECIATION-MACH/EQUIPMENT	2,124	-	1,110	1,110	1,110	0.0%
94880	DEPRECIATION-INFRASTRUCTURE	284,242	276,481	-	27,894	29,000	0.0%
DEPRECIATION TOTAL		$372,200	$352,501	$60,951	$88,845	$101,239	66.1%
CAPITAL TOTAL		$372,379	$360,175	$671,739	$592,303	$738,239	9.9%
OTHER EXPENSE							

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
OTHER EXPENDITURES							
96500	INDIRECT COSTS	139,141	94,318	99,977	154,421	154,421	54.5%
OTHER EXPENDITURES TOTAL		$139,141	$94,318	$99,977	$154,421	$154,421	54.5%
OTHER EXPENSE TOTAL		$139,141	$94,318	$99,977	$154,421	$154,421	54.5%
TOTAL EXPENDITURES		$5,475,453	$5,501,306	$6,271,869	$5,406,717	$6,192,171	-1.3%
PUBLIC WORKS SANITARY SEWER TOTAL:		$728,276	$255,556	($174,369)	$250,003	($465,171)	166.8%
SCB SANITARY SEWER TOTAL		**$728,276**	**$255,556**	**($174,369)**	**$250,003**	**($465,171)**	**166.8%**

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B109 SCB REFUSE COLLECTIONS							
75 PUBLIC WORKS REFUSE/COMPOST							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	14,865	5,261	6,000	6,000	(4,500)	-175.0%
INTEREST AND RENTS TOTAL		$14,865	$5,261	$6,000	$6,000	($4,500)	-175.0%
GRANTS							
44200	STATE GRANT	-	-	250,000	250,000	-	-100.0%
GRANTS TOTAL		-	-	$250,000	$250,000	-	-100.0%
SHARE/ENTITL/IN LIEU							
45500	COUNTY SHARED REVENUE	41,749	27,494	17,500	26,756	22,500	28.6%
SHARE/ENTITL/IN LIEU TOTAL		$41,749	$27,494	$17,500	$26,756	$22,500	28.6%
CONTRACTED SERVICES							
46110	FEE FOR SERVICES	2,651	(57,366)	1,356	3,000	4,500	231.9%
46210	SALE OF MATERIALS/CONCESSIONS	15,453	124,867	16,356	40,000	20,000	22.3%
CONTRACTED SERVICES TOTAL		$18,104	$67,501	$17,712	$43,000	$24,500	38.3%
USER/USAGE CHARGES							
47460	USAGE CHARGES	3,039,103	3,023,137	3,058,000	3,030,000	3,058,000	0.0%
USER/USAGE CHARGES TOTAL		$3,039,103	$3,023,137	$3,058,000	$3,030,000	$3,058,000	0.0%
SPECIAL ASSESSMENTS							
48140	SALE OF GENERAL FIXED ASSETS	-	-	5,000	-	5,000	0.0%
SPECIAL ASSESSMENTS TOTAL		-	-	$5,000	-	$5,000	0.0%
TOTAL REVENUE		$3,113,821	$3,123,394	$3,354,212	$3,355,756	$3,105,500	-7.4%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	20,209	12,897	-	-	-	0.0%
SALARIES AND WAGES TOTAL		$20,209	$12,897	-	-	-	0.0%
EMPLOYEE BENEFITS							

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
61192	FICA - EMPLOYER PAID	6,280	3,257	2,628	-	-	-100.0%
61193	MEDICARE - EMPLOYER PAID	143	762	615	-	-	-100.0%
61196	HEALTH INSURANCE	3,541	10,238	10,742	-	-	-100.0%
61198	VISION/DENTAL INSURANCE	-	673	494	-	-	-100.0%
61199	LIFE & DISABILITY INSURANCE	(98)	(117)	192	-	-	-100.0%
61200	PENSION	-	4,682	2,642	-	-	-100.0%
61201	WORKERS COMPENSATION	90	99	80	-	-	-100.0%
61210	EMPLOYEE PARKING	-	-	106	-	-	-100.0%
EMPLOYEE BENEFITS TOTAL		$9,955	$19,593	$17,499	-	-	-100.0%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	595	4,000	0.0%
62130	CONTINUING EDUCATION/TUITION	2,306	3,990	5,000	500	1,000	-80.0%
62160	CLOTHING/UNIFORMS & MAINTENNCE	8,025	10,678	9,110	8,800	9,500	4.3%
EMPLOYEE SUPPLY/EXPN TOTAL		$10,331	$14,668	$14,110	$9,895	$14,500	2.8%
PERSONNEL TOTAL		$40,496	$47,158	$31,609	$9,895	$14,500	-54.1%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	115,718	104,564	78,500	88,000	75,000	-4.5%
FUEL & LUBRICANTS TOTAL		$115,718	$104,564	$78,500	$88,000	$75,000	-4.5%
OFFICE SUPPLIES							
65210	SUPPLIES	1,189	1,601	1,450	1,450	1,450	0.0%
65215	POSTAGE	6,665	5,562	7,000	5,575	6,000	-14.3%
OFFICE SUPPLIES TOTAL		$7,853	$7,163	$8,450	$7,025	$7,450	-11.8%
PROGRAM EXPENSES							
66238	GROUP ACTIVITIES/PROGRAM SUPP	5,395	6,603	6,500	6,500	6,500	0.0%
66255	PERMITS AND FEES	1,700	1,650	1,500	1,650	1,650	10.0%
PROGRAM EXPENSES TOTAL		$7,095	$8,253	$8,000	$8,150	$8,150	1.9%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	-	-	90,000	90,000	-	-100.0%
67311	ACCOUNTING & AUDITING	3,050	3,500	3,500	3,500	3,750	7.1%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
67315	SPECIAL LEGAL SERVICES	(45)	3,191	4,000	2,750	4,000	0.0%
67325	CONTRACTED PUBLIC SERVICES	-	8,925	9,500	9,000	9,500	0.0%
67327	FINANCIAL SERVICES	-	-	22,339	-	-	-100.0%
67329	PUBLIC WORKS SERVICES	800,104	924,898	836,663	901,115	1,143,448	36.7%
PROFESSIONAL SERVICE TOTAL		$803,109	$940,514	$966,002	$1,006,365	$1,160,698	20.2%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	207,302	209,563	200,000	200,000	200,000	0.0%
VEHICLE REPAIR/MAIN TOTAL		$207,302	$209,563	$200,000	$200,000	$200,000	0.0%
HARDWARE/SOFTWARE							
69310	COMPUTER MAINTENANCE/SUPPORT	-	1,350	13,200	13,200	18,000	36.4%
HARDWARE/SOFTWARE TOTAL		-	$1,350	$13,200	$13,200	$18,000	36.4%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	11,500	23,635	25,000	25,000	12,500	-50.0%
SMALL TOOLS/EQUIP TOTAL		$11,500	$23,635	$25,000	$25,000	$12,500	-50.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	1,444	941	1,400	1,000	1,400	0.0%
72327	RADIO EQUIPMENT MAINTENANCE	207	112	1,000	500	1,000	0.0%
72330	ADVERTISING	-	680	1,000	-	1,000	0.0%
COMMUNICATIONS TOTAL		$1,651	$1,733	$3,400	$1,500	$3,400	0.0%
UTILITIES							
73363	FOOD WASTE	-	12,915	34,440	28,000	44,000	27.8%
73364	RECYCLING	-	282,184	280,000	282,000	282,500	0.9%
73365	SOLID WASTE DISPOSAL	1,295,166	959,197	950,000	955,000	955,000	0.5%
UTILITIES TOTAL		$1,295,166	$1,254,297	$1,264,440	$1,265,000	$1,281,500	1.3%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	12,630	12,787	14,595	12,637	18,053	23.7%
INSURANCE/RISK MGMT TOTAL		$12,630	$12,787	$14,595	$12,637	$18,053	23.7%
OPERATING TOTAL		$2,462,023	$2,563,859	$2,581,587	$2,626,877	$2,784,751	7.9%
CAPITAL							
CAPITAL CONSTRUCTION							

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
93750	CAP PURCH - SPECIALIZED EQUIP	-	-	25,008	25,008	114,250	356.8%
93775	CAP PURCHASES - MAJOR EQUIP	-	543,005	30,000	(22,650)	60,000	100.0%
93780	CAP PURCHASES - VEHICLES	-	-	-	625,496	-	0.0%
CAPITAL CONSTRUCTION TOTAL		-	$543,005	$55,008	$627,854	$174,250	216.8%
DEPRECIATION							
94850	DEPRECIATION-VEHICLES	302,325	288,745	285,645	-	326,786	14.4%
94860	DEPRECIATION-MACH/EQUIPMENT	-	-	2,960	3,140	-	-100.0%
DEPRECIATION TOTAL		$302,325	$288,745	$288,605	$3,140	$326,786	13.2%
CAPITAL TOTAL		$302,326	$831,751	$343,613	$630,994	$501,036	45.8%
OTHER EXPENSE							
OTHER EXPENDITURES							
96492	INTERFUND TRANSFERS	81,825	59,850	81,965	86,425	102,425	25.0%
96500	INDIRECT COSTS	149,539	100,732	106,776	154,092	154,092	44.3%
OTHER EXPENDITURES TOTAL		$231,364	$160,582	$188,741	$240,517	$256,517	35.9%
OTHER EXPENSE TOTAL		$231,364	$160,582	$188,741	$240,517	$256,517	35.9%
TOTAL EXPENDITURES		$3,036,209	$3,603,349	$3,145,550	$3,508,283	$3,556,804	13.1%
PUBLIC WORKS REFUSE/COMPOST TOTAL:		$77,612	($479,955)	$208,662	($152,527)	($451,304)	-316.3%
SCB REFUSE COLLECTIONS TOTAL		**$77,612**	**($479,955)**	**$208,662**	**($152,527)**	**($451,304)**	**-316.3%**

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B114 SCB REDEVELOPMENT AUTHOR							
42 COMMUNITY DEVELOPMENT							
REVENUE:							
SPECIAL ASSESSMENTS							
48140	SALE OF GENERAL FIXED ASSETS	-	-	-	-	837,770	0.0%
SPECIAL ASSESSMENTS TOTAL		-	-	-	-	$837,770	0.0%
DEBT PROCEEDS							
50310	DEBT PROCEEDS - GO - NON ELEC	-	-	-	45,287	825,210	0.0%
DEBT PROCEEDS TOTAL		-	-	-	$45,287	$825,210	0.0%
TOTAL REVENUE		-	-	-	$45,287	$1,662,980	0.0%
EXPENDITURES:							
OPERATING							
LAND/BLDG/FACILITIES							
70372	REPAIRS & MAINT - BUILDINGS	-	-	-	-	2,250	0.0%
LAND/BLDG/FACILITIES TOTAL		-	-	-	-	$2,250	0.0%
UTILITIES							
73360	ELECTRICITY	-	-	-	-	2,250	0.0%
73362	NATURAL GAS	-	-	-	-	2,250	0.0%
73366	WATER AND SEWER	-	-	-	-	2,250	0.0%
UTILITIES TOTAL		-	-	-	-	$6,750	0.0%
OPERATING TOTAL		-	-	-	-	$9,000	0.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93730-OP151	CAP PURCHASES - BUILDINGS	-	-	-	-	825,210	0.0%
CAPITAL CONSTRUCTION TOTAL		-	-	-	-	$825,210	0.0%
CAPITAL TOTAL		-	-	-	-	$825,210	0.0%
DEBT							
DEBT							
95900	DEBT SERVICE - PRINCIPAL	-	-	-	-	825,210	0.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
95901	DEBT SERVICE - INTEREST	-	-	-	-	7,227	0.0%
95910	DEBT ISSUANCE COSTS	-	-	-	45,721	-	0.0%
DEBT TOTAL		-	-	-	$45,721	$832,437	0.0%
DEBT TOTAL		-	-	-	$45,721	$832,437	0.0%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	-	-	-	-	3,560	0.0%
OTHER EXPENDITURES TOTAL		-	-	-	-	$3,560	0.0%
OTHER EXPENSE TOTAL		-	-	-	-	$3,560	0.0%
TOTAL EXPENDITURES		-	-	-	$45,721	$1,670,207	0.0%
COMMUNITY DEVELOPMENT TOTAL:		-	-	-	($434)	($7,227)	0.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
44 ECONOMIC DEVELOPMENT							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	-	-	-	-	-	0.0%
INTEREST AND RENTS TOTAL		-	-	-	-	-	0.0%
MISC/CONTRIBUTIONS							
49160	INTERFUND OPERATING TRANSFERS	-	-	-	-	155,000	0.0%
MISC/CONTRIBUTIONS TOTAL		-	-	-	-	$155,000	0.0%
DEBT PROCEEDS							
50320	SMALL BORROWING - CAPITAL	37,688	35,288	40,000	36,000	36,000	-10.0%
DEBT PROCEEDS TOTAL		$37,688	$35,288	$40,000	$36,000	$36,000	-10.0%
TOTAL REVENUE		$37,688	$35,288	$40,000	$36,000	$191,000	377.5%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	1,525	2,000	0.0%
62130	CONTINUING EDUCATION/TUITION	1,340	-	1,500	-	-	-100.0%
EMPLOYEE SUPPLY/EXPN TOTAL		$1,340	-	$1,500	$1,525	$2,000	33.3%
PERSONNEL TOTAL		$1,340	-	$1,500	$1,525	$2,000	33.3%
OPERATING							
OFFICE SUPPLIES							
65210	SUPPLIES	47	77	500	10	500	0.0%
65213	COMPUTER/COPIER SUPPLIES	-	-	250	-	250	0.0%
65215	POSTAGE	-	-	250	-	250	0.0%
OFFICE SUPPLIES TOTAL		$47	$77	$1,000	$10	$1,000	0.0%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	769	1,265	1,400	750	750	-46.4%
PROGRAM EXPENSES TOTAL		$769	$1,265	$1,400	$750	$750	-46.4%
PROFESSIONAL SERVICE							

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
67310	PROFESSIONAL SERVICES	-	2,625	2,000	2,000	4,000	100.0%
67311	ACCOUNTING & AUDITING	-	-	2,700	-	2,700	0.0%
67314	LEGAL SERVICES	-	-	2,000	-	2,000	0.0%
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	1,186	400	-	400	0.0%
67325	CONTRACTED PUBLIC SERVICES	-	-	-	-	41,041	0.0%
PROFESSIONAL SERVICE TOTAL		-	$3,811	$7,100	$2,000	$50,141	606.2%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	-	-	100	-	100	0.0%
HARDWARE/SOFTWARE TOTAL		-	-	$100	-	$100	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	-	-	250	-	250	0.0%
72330	ADVERTISING	398	228	300	300	300	0.0%
COMMUNICATIONS TOTAL		$398	$228	$550	$300	$550	0.0%
CONTRIBUTIONS/GRANTS							
81510	COMMUNITY GRANTS/GIFTS	-	-	-	26,000	36,800	0.0%
CONTRIBUTIONS/GRANTS TOTAL		-	-	-	$26,000	$36,800	0.0%
OPERATING TOTAL		$1,214	$5,382	$10,150	$29,060	$89,341	780.2%
DEBT							
DEBT							
95900	DEBT SERVICE - PRINCIPAL	20,010	3,700	40,007	2,500	6,600	-83.5%
95901	DEBT SERVICE - INTEREST	17,679	30,089	-	13,692	27,089	0.0%
DEBT TOTAL		$37,688	$33,789	$40,007	$16,192	$33,689	-15.8%
DEBT TOTAL		$37,688	$33,789	$40,007	$16,192	$33,689	-15.8%
TOTAL EXPENDITURES		$40,243	$39,170	$51,657	$46,778	$125,030	142.0%
ECONOMIC DEVELOPMENT TOTAL:		($2,554)	($3,882)	($11,657)	($10,778)	$65,970	-665.9%
SCB REDEVELOPMENT AUTHOR TOTAL		**($2,554)**	**($3,882)**	**($11,657)**	**($11,212)**	**$58,743**	**-603.9%**

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B120 SCB FLEET SERVICES							
78 PUBLIC WORKS FLEET SERVICES							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	-	-	100	-	-	-100.0%
INTEREST AND RENTS TOTAL		-	-	$100	-	-	-100.0%
GRANTS							
44100	FEDERAL GRANT	-	-	-	2,085	-	0.0%
GRANTS TOTAL		-	-	-	$2,085	-	0.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	315,011	311,733	342,500	325,000	342,500	0.0%
CONTRACTED SERVICES TOTAL		$315,011	$311,733	$342,500	$325,000	$342,500	0.0%
USER/USAGE CHARGES							
47460	USAGE CHARGES	21,036	23,747	30,000	25,000	25,000	-16.7%
USER/USAGE CHARGES TOTAL		$21,036	$23,747	$30,000	$25,000	$25,000	-16.7%
TOTAL REVENUE		$336,048	$335,480	$372,600	$352,085	$367,500	-1.4%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	113,283	122,579	118,179	109,172	109,172	-7.6%
60180	OVERTIME PAY	-	-	-	12,350	10,989	0.0%
SALARIES AND WAGES TOTAL		$113,283	$122,579	$118,179	$121,522	$120,161	1.7%
EMPLOYEE BENEFITS							
61192	FICA - EMPLOYER PAID	27,146	10,372	10,177	9,942	7,243	-28.8%
61193	MEDICARE - EMPLOYER PAID	734	2,426	2,381	2,325	1,694	-28.9%
61196	HEALTH INSURANCE	13,984	39,341	51,258	30,696	28,892	-43.6%
61198	VISION/DENTAL INSURANCE	-	2,272	2,359	2,359	1,181	-49.9%
61199	LIFE & DISABILITY INSURANCE	141	323	739	370	370	-49.9%
61200	PENSION	7,752	11,890	10,172	10,172	17,460	71.6%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
61201	WORKERS COMPENSATION	5,241	5,783	4,592	4,592	5,141	12.0%
61210	EMPLOYEE PARKING	-	-	29	75	-	-100.0%
EMPLOYEE BENEFITS TOTAL		$54,998	$72,408	$81,707	$60,531	$61,981	-24.1%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	-	-	-	240	2,400	0.0%
62130	CONTINUING EDUCATION/TUITION	921	353	2,400	875	-	-100.0%
62160	CLOTHING/UNIFORMS & MAINTENNCE	2,788	2,908	3,375	3,750	4,050	20.0%
EMPLOYEE SUPPLY/EXPN TOTAL		$3,709	$3,261	$5,775	$4,865	$6,450	11.7%
PERSONNEL TOTAL		$171,990	$198,248	$205,661	$186,918	$188,592	-8.3%
OPERATING							
INSTITUTIONAL SUPPLY							
63237	INSTITUTIONAL SUPPLIES	170	-	-	-	2,000	0.0%
INSTITUTIONAL SUPPLY TOTAL		$170	-	-	-	$2,000	0.0%
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	456	397	875	625	875	0.0%
FUEL & LUBRICANTS TOTAL		$456	$397	$875	$625	$875	0.0%
PROGRAM EXPENSES							
66235	SPECIAL PROJECTS/GRANTS	-	640	800	800	800	0.0%
66238	GROUP ACTIVITIES/PROGRAM SUPP	15,661	13,075	16,875	16,875	17,375	3.0%
69320	NEW COMPUTER EQUIPMENT	-	-	-	-	2,000	0.0%
PROGRAM EXPENSES TOTAL		$15,661	$13,715	$17,675	$17,675	$20,175	14.1%
PROFESSIONAL SERVICE							
67326	OTHER CONTRACTED SERVICES	52,636	-	-	-	-	0.0%
67329	PUBLIC WORKS SERVICES	-	45,519	66,984	90,584	90,584	35.2%
PROFESSIONAL SERVICE TOTAL		$52,636	$45,519	$66,984	$90,584	$90,584	35.2%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	3,144	10,887	13,000	10,000	13,000	0.0%
VEHICLE REPAIR/MAIN TOTAL		$3,144	$10,887	$13,000	$10,000	$13,000	0.0%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	1,500	1,471	2,825	2,825	4,000	41.6%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
71300	REPAIRS & MAINTENANCE - FUEL I	7,786	12,454	11,800	11,800	12,075	2.3%
SMALL TOOLS/EQUIP TOTAL		$9,286	$13,925	$14,625	$14,625	$16,075	9.9%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	750	442	1,150	1,075	1,175	2.2%
72327	RADIO EQUIPMENT MAINTENANCE	-	-	300	-	300	0.0%
COMMUNICATIONS TOTAL		$750	$442	$1,450	$1,075	$1,475	1.7%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	1,545	1,569	1,569	1,318	1,679	7.0%
INSURANCE/RISK MGMT TOTAL		$1,545	$1,569	$1,569	$1,318	$1,679	7.0%
OPERATING TOTAL		$83,648	$86,454	$116,178	$135,902	$145,863	25.6%
CAPITAL							
CAPITAL CONSTRUCTION							
93750	CAP PURCH - SPECIALIZED EQUIP	-	-	8,751	8,751	-	-100.0%
93775	CAP PURCHASES - MAJOR EQUIP	10,129	-	6,350	6,350	11,900	87.4%
CAPITAL CONSTRUCTION TOTAL		$10,129	-	$15,101	$15,101	$11,900	-21.2%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	5,078	-	-	-	-	0.0%
94850	DEPRECIATION-VEHICLES	-	-	-	1,445	1,445	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	-	2,283	1,110	1,178	1,178	6.1%
DEPRECIATION TOTAL		$5,078	$2,283	$1,110	$2,623	$2,623	136.3%
CAPITAL TOTAL		$15,207	$2,283	$16,211	$17,724	$14,523	-10.4%
OTHER EXPENSE							
OTHER EXPENDITURES							
96500	INDIRECT COSTS	61,714	61,259	65,133	72,257	72,257	10.9%
OTHER EXPENDITURES TOTAL		$61,714	$61,259	$65,133	$72,257	$72,257	10.9%
OTHER EXPENSE TOTAL		$61,714	$61,259	$65,133	$72,257	$72,257	10.9%
TOTAL EXPENDITURES		$332,559	$348,244	$403,183	$412,801	$421,235	4.5%
PUBLIC WORKS FLEET SERVICES TOTAL:		$3,489	($12,765)	($30,583)	($60,716)	($53,735)	75.7%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
SCB FLEET SERVICES TOTAL		**$3,489**	**($12,765)**	**($30,583)**	**($60,716)**	**($53,735)**	**75.7%**

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
B135 SCB HIGHWAY AID							
73 PUBLIC WORKS STREETS							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	3,733	3,135	3,500	3,500	3,500	0.0%
INTEREST AND RENTS TOTAL		$3,733	$3,135	$3,500	$3,500	$3,500	0.0%
GRANTS							
44100	FEDERAL GRANT	-	-	-	5,073	-	0.0%
GRANTS TOTAL		-	-	-	$5,073	-	0.0%
SHARE/ENTITL/IN LIEU							
45300	STATE ENTITLEMENT	648,018	637,548	613,778	687,274	769,746	25.4%
SHARE/ENTITL/IN LIEU TOTAL		$648,018	$637,548	$613,778	$687,274	$769,746	25.4%
CONTRACTED SERVICES							
46110	FEE FOR SERVICES	36,160	47,597	37,500	45,095	37,500	0.0%
CONTRACTED SERVICES TOTAL		$36,160	$47,597	$37,500	$45,095	$37,500	0.0%
TOTAL REVENUE		$687,911	$688,280	$654,778	$740,942	$810,746	23.8%
EXPENDITURES:							
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	-	23,178	26,750	28,000	28,500	6.5%
FUEL & LUBRICANTS TOTAL		-	$23,178	$26,750	$28,000	$28,500	6.5%
PROGRAM EXPENSES							
66224	DEICING/ANTI-SKID MATERIALS	45,666	108,872	135,000	128,000	140,500	4.1%
66238	GROUP ACTIVITIES/PROGRAM SUPP	(8,017)	27,277	-	500	-	0.0%
66250	HIGHWAY SUPPLIES	93,174	-	-	-	-	0.0%
66250-CURB	HIGHWAY SUPPLIES	-	15,974	35,000	8,000	12,500	-64.3%
66250-PATCH	HIGHWAY SUPPLIES	-	22,226	25,575	55,000	60,000	134.6%
66250-SIDEW	HIGHWAY SUPPLIES	-	1,397	19,425	20,225	2,500	-87.1%
66251	HIGHWAY AID-STORM SEWER SUPPLY	18,888	23,435	50,000	35,000	50,000	0.0%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
PROGRAM EXPENSES TOTAL		$149,711	$199,181	$265,000	$246,725	$265,500	0.2%
VEHICLE REPAIR/MAIN							
68251	REP & MAINT - VEHICLE	132,466	130,636	132,600	115,000	130,000	-2.0%
VEHICLE REPAIR/MAIN TOTAL		$132,466	$130,636	$132,600	$115,000	$130,000	-2.0%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	42,489	(26,072)	-	500	6,500	0.0%
71261	SIGNS/SIGNALS/MARKINGS	-	46,279	90,403	90,403	95,600	5.7%
71262	STREETLIGHT SUPPLIES	-	6,541	19,018	30,800	40,000	110.3%
71300	REPAIRS & MAINT - EQUIPMENT	257	-	-	-	-	0.0%
SMALL TOOLS/EQUIP TOTAL		$42,746	$26,748	$109,421	$121,703	$142,100	29.9%
UTILITIES							
73360	ELECTRICITY	9,201	8,308	9,650	9,650	9,750	1.0%
73361	STREETLIGHTING ELECTRICITY	129,696	130,595	131,675	131,675	150,610	14.4%
UTILITIES TOTAL		$138,898	$138,903	$141,325	$141,325	$160,360	13.5%
CONTRIBUTIONS/GRANTS							
81590	MISCELLANEOUS	-	-	120	120	-	-100.0%
CONTRIBUTIONS/GRANTS TOTAL		-	-	$120	$120	-	-100.0%
OPERATING TOTAL		$463,821	$518,646	$675,216	$652,873	$726,460	7.6%
CAPITAL							
CAPITAL CONSTRUCTION							
93740	CAP PURCHASES - COMPUTER EQUIP	-	-	97,141	-	-	-100.0%
93780	CAP PURCHASES - VEHICLES	-	58,000	-	97,141	104,408	0.0%
CAPITAL CONSTRUCTION TOTAL		-	$58,000	$97,141	$97,141	$104,408	7.5%
CAPITAL TOTAL		-	$58,000	$97,141	$97,141	$104,408	7.5%
OTHER EXPENSE							
OTHER EXPENDITURES							
96492	INTERFUND TRANSFERS	-	-	-	-	250,000	0.0%
OTHER EXPENDITURES TOTAL		-	-	-	-	$250,000	0.0%
OTHER EXPENSE TOTAL		-	-	-	-	$250,000	0.0%
TOTAL EXPENDITURES		$463,821	$576,646	$772,357	$750,014	$1,080,868	39.9%

Account #	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YE Proj.	2015 Proposed	% Change
PUBLIC WORKS STREETS TOTAL:		$224,091	$111,634	($117,579)	($9,072)	($270,122)	129.7%
SCB HIGHWAY AID TOTAL		**$224,091**	**$111,634**	**($117,579)**	**($9,072)**	**($270,122)**	**129.7%**

Appendix E: 2015-2019 Capital Improvement Plan

Capital Improvement Plan

STATE COLLEGE, PA

2015-2019

BOROUGH OF STATE COLLEGE

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

July 22, 2014

James Rosenberger, President of Council
Borough of State College

Dear Mr. Rosenberger:

As required by Section 907 of the Home Rule Charter, I am transmitting herewith, the adopted Capital Improvement Plan for 2015-2019. The Plan recommends capital projects that total $52,229,543 over the five-year program, with $10,221,437 recommended for 2015. Capital Projects include those items that have a value of $25,000 or higher and a useful life of six or more years. The Plan requires General Fund contributions of $2.2M in 2015, $1.3M in 2016, $1.6M in 2017, $1.1M in 2018 and $860,480 in 2019.

Sincerely,

Thomas J. Fountaine, II
Borough Manager

cc: Elizabeth A. Goreham, Mayor

MAYOR: ELIZABETH A. GOREHAM

COUNCIL PRESIDENT: JAMES L. ROSENBERGER
BOROUGH COUNCIL: THOMAS E. DAUBERT, THERESA D. LAFER, CATHERINE G. DAULER, PETER MORRIS, SARAH KLINETOB, EVAN MYERS

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BOROUGH OF STATE COLLEGE

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

May 5, 2014

James Rosenberger, President of Council
Borough of State College

Dear Mr. Rosenberger:

As required by Section 907 of the Home Rule Charter, I am transmitting herewith, the proposed Capital Improvement Plan for 2015-2019. The Plan recommends capital projects that total $52,229,543 over the five-year program, with $10,221,437 recommended for 2015. Capital Projects include those items that have a value of $25,000 or higher and a useful life of six or more years. The Plan requires General Fund contributions of $2.2M in 2015, $1.3M in 2016, $1.6M in 2017, $1.1M in 2018 and $860,480 in 2019.

The Capital Improvement Plan is built to provide adequate investment to protect and extend the life of existing assets. First and foremost, projects that are required to maintain infrastructure of the Borough have been included in the CIP. A reasonable level of annual funding for maintaining the infrastructure is critical to the operations and the long-term financial stability. While the Plan tries to balance the costs to maintain infrastructure over the full five years, unforeseen conditions sometimes necessitate modifications to the schedule that result in fluctuations in annual budgeted amounts.

Over the next few weeks, Council is asked to review the proposed Plan. A public hearing is scheduled for June 2, 2014, and it is recommended that Council adopt the Plan on June 16, 2014, including any changes that are made during the review period.
ade
Sincerely,

Thomas J. Fountaine, II
Borough Manager

cc: Elizabeth A. Goreham, Mayor

MAYOR: ELIZABETH A. GOREHAM

COUNCIL PRESIDENT: JAMES L. ROSENBERGER
BOROUGH COUNCIL: THOMAS E. DAUBERT, THERESA D. LAFER, CATHERINE G. DAULER, PETER MORRIS, SARAH KLINETOB, EVAN MYERS

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Borough of State College

Capital Improvements Plan
2015-2019 Summary

	2015	2016	2017	2018	2019	
BEGINNING UNRESERVED FUND BALANCE	**$ 500,000**	**$ 458,000**	**$ 316,000**	**$ 461,000**	**$ 519,000**	
REVENUES						Totals
In-Lieu Payment - PSU	$ 625,000	$ 637,500	$ 650,250	$ 663,255	$ 676,520	**$ 3,252,525**
General Fund	$ 2,246,659	$ 1,331,500	$ 1,558,750	$ 1,081,745	$ 860,480	**$ 7,079,134**
Interest Earnings	$ 25,000	$ 25,000	$ 30,000	$ 30,000	$ 30,000	**$ 140,000**
Fund Balance - Capital Projects Fund	$ -	$ -	$ 106,500	$ -	$ -	**$ 106,500**
Designated Reserve - Capital Projects Fund	$ -	$ -	$ -	$ -	$ -	**$ -**
Asset Replacement	$ -		$ -	$ -	$ -	**$ -**
Current Debt Proceeds	$ -	$ -	$ 800,000	$ -	$ -	**$ 800,000**
Future Debt Proceeds	$ 420,000	$ 3,756,500	$ 1,851,400	$ 2,540,150	$ -	**$ 8,568,050**
Future Debt Proceeds - Parking Fund	$ -	$ -	$ 22,000,000	$ -	$ -	**$ 22,000,000**
CDBG	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	**$ 1,250,000**
Other Contributions (Agency, Civic, etc.)	$ -	$ 10,000	$ -	$ 25,000	$ -	**$ 35,000**
Special Assessment	$ -	$ -	$ -	$ -	$ -	**$ -**
State Grant(s)	$ 275,000	$ 50,000	$ 1,250,000	$ 50,000	$ 250,000	**$ 1,875,000**
Federal Grant(s)	$ -	$ -	$ -	$ -	$ -	**$ -**
Other Grant(s)	$ -	$ -	$ -	$ -	$ -	**$ -**
Sanitary Sewer Fund	$ 825,000	$ 955,000	$ 680,000	$ 515,000	$ 525,000	**$ 3,500,000**
Refuse Collection Fund	$ 210,000	$ -	$ -	$ -	$ -	**$ 210,000**
Compost Operations Fund	$ 7,778	$ -	$ 27,778	$ -	$ 27,778	**$ 63,334**
Parking Fund	$ 885,000	$ 2,060,000	$ 40,000	$ -	$ -	**$ 2,985,000**
TOTAL REVENUES	**$ 5,769,437**	**$ 9,075,500**	**$ 29,244,678**	**$ 5,155,150**	**$ 2,619,778**	**$ 51,864,543**
EXPENDITURES						
Buildings	$ 401,659	$ 108,000	$ 119,000	$ 128,000	$ 138,000	**$ 894,659**
Parks	$ 103,000	$ 87,500	$ 50,000	$ 142,500	$ 70,000	**$ 453,000**
Enterprise Funds	$ 1,327,778	$ 3,115,000	$ 22,997,778	$ 515,000	$ 802,778	**$ 28,758,334**
Regional and Other Projects	$ 745,000	$ 4,091,500	$ 1,926,400	$ 2,665,150	$ 75,000	**$ 9,503,050**
Information Technology	$ 1,358,000	$ 86,500	$ 96,000	$ 105,500	$ 50,000	**$ 1,696,000**
Streets	$ 1,511,000	$ 1,654,000	$ 3,795,500	$ 1,491,000	$ 1,818,000	**$ 10,269,500**
Storm Water	$ 365,000	$ 75,000	$ 115,000	$ 50,000	$ 50,000	**$ 655,000**
RESERVE for Future Project Expenses	$ -	$ -	$ -	$ -	$ -	**$ -**
TOTAL EXPENDITURES	**$ 5,811,437**	**$ 9,217,500**	**$ 29,099,678**	**$ 5,097,150**	**$ 3,003,778**	**$ 52,229,543**
Revenues less Expenditures	$ (42,000)	$ (142,000)	$ 145,000	$ 58,000	$ (384,000)	
ENDING UNRESERVED FUND BALANCE	**$ 458,000**	**$ 316,000**	**$ 461,000**	**$ 519,000**	**$ 135,000**	

Capital Improvement Plan

2015-2019 All Projects

Project Number	Project Title	2015 Total Expenses	2016 Total Expenses	2017 Total Expenses	2018 Total Expenses	2019 Total Expenses
BD015	Municipal Building and Service Building Maintenance Reserve	$95,000	$108,000	$119,000	$128,000	$138,000
BD131	Municipal Building Improvements	$306,659	$0	$0	$0	$0
IT260	Storage Area Network (SAN) Expansion/Recovery	$63,000	$0	$0	$0	$0
IT280	High-Speed Internet Infrastructure	$105,000	$86,500	$96,000	$105,500	$50,000
IT300	Records Management System/Mobile Computer (RMS/MC)	$140,000	$0	$0	$0	$0
IT-PF139	PARCS Software System Replacement	$750,000	$0	$0	$0	$0
IT-PF142	Parking Meter Upgrade	$300,000	$0	$0	$0	$0
OP053a	West End Transportation Infrastructure Improvements	$70,000	$96,500	$381,400	$470,650	$0
OP053d	West End Redevelopment	$0	$100,000	$1,000,000	$0	$0

Project Number	Project Title	2015 Total Expenses	2016 Total Expenses	2017 Total Expenses	2018 Total Expenses	2019 Total Expenses
OP121	Energy Savings Project	$175,000	$75,000	$75,000	$75,000	$75,000
OP123	Business Support Revolving Loan Program	$0	$0	$0	$50,000	$0
OP141	Strategic Plan Update	$0	$50,000	$0	$0	$0
OP142	Downtown Master Plan Infrastructure Improvements	$350,000	$3,570,000	$470,000	$2,069,500	$0
OP254	Zoning and Land Development Ordinance Rewrite	$0	$200,000	$0	$0	$0
OP340	SCCLT - Affordable Housing Design/Build	$150,000	$0	$0	$0	$0
PF086	Pugh Garage Condition Appraisal	$0	$0	$40,000	$0	$0
PF137	Fraser Street Garage/MLK Plaza/Fraser Public Space Renovations	$0	$1,710,000	$0	$0	$0
PF151	Fraser/McAllister Maintenance	$35,000	$450,000	$0	$0	$0
PF152	Pugh Parking Garage Replacement	$0	$0	$22,000,000	$0	$0
PK001	Parks Maintenance Reserve	$49,000	$37,500	$40,000	$42,500	$45,000

Project Number	Project Title	2015 Total Expenses	2016 Total Expenses	2017 Total Expenses	2018 Total Expenses	2019 Total Expenses
PK084	High Point Park Trail Construction	$54,000	$0	$0	$0	$0
PK200	Park Land Acquisition/Improvements	$0	$50,000	$10,000	$100,000	$25,000
RF122	Recycling Grants	$277,778	$0	$277,778	$0	$277,778
RF320	CNG Brush Truck	$190,000	$0	$0	$0	$0
SS-1	Sanitary Sewer Rehabilitation/Replacement	$450,000	$580,000	$380,000	$390,000	$400,000
SS-2	Sanitary Sewer Inflow & Infiltration Reduction	$375,000	$375,000	$300,000	$125,000	$125,000
ST001	Street Reconstruction	$675,000	$750,000	$500,000	$555,000	$1,040,000
ST002	Street & Alley Resurfacing/Curb Replacement/ADA Ramps	$453,000	$428,000	$436,000	$453,000	$410,000
ST021	Central Business District Streetlights	$250,000	$250,000	$250,000	$250,000	$250,000
ST022	Traffic Signal & Intersection Safety Improvements	$65,000	$105,000	$360,000	$140,000	$25,000
ST115	ADA Compliance Project	$68,000	$68,000	$68,000	$68,000	$68,000

Project Number	Project Title	2015 Total Expenses	2016 Total Expenses	2017 Total Expenses	2018 Total Expenses	2019 Total Expenses
ST121	Atherton Corridor Improvement Project	$0	$0	$2,156,500	$0	$0
ST941	Bicycle Facility Improvements	$0	$53,000	$25,000	$25,000	$25,000
SW031	Memorial Field Drainage	$250,000	$0	$0	$0	$0
SW111	Stormwater Projects	$115,000	$75,000	$115,000	$50,000	$50,000
		$5,811,437	$9,217,500	$29,099,678	$5,097,150	$3,003,778

2015-2019 Capital Improvement Plan

Introduction

The five-year Capital Improvement Plan (CIP) is a collection of projects that meet the threshold of cost and scope established for the Capital Budget. Generally, 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

The CIP is a reasonable and practical list of projects. All of the projects included in the 2015-2019 CIP should be considered, limited only by the Borough's ability to commit funding.

First and foremost, projects that are required to maintain the infrastructure of the Borough have been included. A reasonable level of annual funding for maintaining the infrastructure is critical to the operations and the long term financial stability. While the CIP tries to balance the costs to maintain the investment in infrastructure over the full five years of the plan, unforeseen conditions at times necessitate modifications to the schedule that result in fluctuations in the CIP budget. Failure to plan and budget adequately for these maintenance projects will likely result in higher costs and more extensive repairs in the future.

A second category of projects include new projects that will address an existing problem or condition. These projects may also address a situation that is mandated by the state or federal governments.

Others fit into the category of new projects that will improve the quality of life in the community or improve business operations. These projects are desirable when funding is available or when the benefits of the project warrant funding. These projects often involve innovative approaches to service delivery and/or enhance the quality of life in the community.

Finally, the Borough receives requests from other groups for projects that will benefit the community. These are worthwhile community endeavors and often deserve support if funding is available and when the benefits justify the cost of the project.

The 2015 Budget will be presented for consideration by Council before the end

of the year and will include the funding for the first year of the CIP. Modifications to the approved CIP may be made as part of the operating budget adoption.

SCHEDULE

May 5th	----	Council receives Capital Improvement Plan
May 12th	----	Buildings and Parks, Enterprise Fund
May 19th	----	Regional & Other, Information Technology
June 2nd	----	Public Hearing followed by Streets and Storm Water
June 9th	----	Wrap-up and Final Review
June 16th	----	Adoption

BOROUGH OF STATE COLLEGE

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

Capital Improvement Plan

Prioritization Categories

MUST DO

- Meets legal mandate or moves Borough closer into compliance
- Eliminates or reduces hazards

SHOULD DO

- Advances strategic goals
- Improves efficiency or productivity
- Maintains a standard of service
- Supports economic development

COULD DO

- Improves service
- Facilitates new services
- Improves quality of life or aesthetic values
- Offers convenience

MAYOR: ELIZABETH A. GOREHAM

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CIP Project Scoring

STATE COLLEGE, PA

Project Number

Project Title

Division

Change from Previous CIP

	Possible Scores			Project Manager Scoring	CIP Committee Scoring
Criteria	0	1	2		
Consistency	Project is not based upon a Comprehensive Plan or does nothing to advance the Borough's strategic goals	Project is consistent with a Comprehensive Plan but does little to advance the Borough's near-term strategic goals	Project is directly consistent with a Comprehensive Plan and advances the Borough's near-term strategic goals		
Coordination	Project will not be conducted in conjunction with another project		Project will be conducted in conjunction with another project		
Maximum Benefit (Cost/ Benefit or other Analysis)	Analysis submitted is open to questioning and/or the Project will result in slight benefits	Analysis submitted is credible, and the Project will result in moderate benefits	Analysis submitted is credible, and the Project will result in maximum benefits		
Health and Safety	Project would have no impact on existing public health and/or safety	Project would increase public health and/or safety but is not an urgent, continual need or hazard	Project addresses an immediate, continual safety hazard or public health and/or safety need		
Legally Required	Project is not mandated or otherwise required by court order, judgment or agreement	Project would address anticipated mandates, other legal requirements or agreements	Project required by federal, state or local mandate, court order, judgment or agreement		
Preservation of Existing Assets	Project does not involve an existing asset	Project will deter future capital or operating expenditure in an existing asset	Project is critical to save the integrity of an existing asset		
Availability of Financing	No External Funding Sources currently exist	External Funding Sources have been identified but not yet committed for 50% or more of project funds	Project is 50% or more funded from External Funding Sources		
Opportunity Cost	If deferred, the increase in project costs would be less than the rate of inflation	If deferred, the increase in project costs would be equal to inflation	If deferred, the increase in project costs would be greater than the rate of inflation		
Feasibility	Project is unable to proceed due to obstacles	Minor obstacles exist, project is not entirely ready to proceed	Project is entirely ready to proceed, no obstacles exist		
Extent of Benefit	Project would benefit only a small percentage of citizens or particular neighborhood or area	Project would benefit a large percentage of citizens of the Borough	Project would benefit all of the citizens of the Borough		
Operating Budge Impact	Project would significantly increase debt service, personnel or other operating costs; or decrease revenues	Project would neither increase or decrease debt service, personnel or other operating costs or revenues	Project would decrease debt service, personnel or other operating costs; or increase revenues		

CIP Project Scoring

	Possible Scores			Project Manager Scoring	CIP Committee Scoring
Conservation	Project will not result in any conservation or pollution reduction	Project will result in minimal conservation or pollution reduction, or there is no substantiation to the claims of conservation	Project will result in substantiated conservation or pollution reduction		
Environmental Impact	Project would have a negative effect on the environmental quality of the Borough	Project would not affect the environmental quality of the Borough	Project would improve the environmental quality of the Borough		
Neighborhood Impact	Project would have negative impact on the surrounding neighborhood	Project would have no impact on the surrounding neighborhood	Project would have positive impact on the surrounding neighborhood		
Economic Development Impact	Project would discourage or directly prevent capital investment, decrease the tax base, decrease assessed valuation or decrease job opportunities	Project would have no impact on capital investment, the tax base, assessed valuation or job opportunities	Project would directly result in capital investment, increased tax base, increased assessed valuation or improved job opportunities		
			Total:		

Capital Improvement Plan

2015-2019 Buildings Projects

Project Number	Project Title	2015 Total Expenses	2016 Total Expenses	2017 Total Expenses	2018 Total Expenses	2019 Total Expenses
BD015	Municipal Building and Service Building Maintenance Reserve	$95,000	$108,000	$119,000	$128,000	$138,000
BD131	Municipal Building Improvements	$306,659	$0	$0	$0	$0
		$401,659	$108,000	$119,000	$128,000	$138,000

Capital Improvement Project Summary

Project Number	Request Type	Priority
BD015	Revised Submission	Should Do

Project Title

Municipal Building and Service Building Maintenance Reserve

Change from Previous CIP	Project Location
Increase in Amount or Scope	243 S. Allen St. and 330 S. Osmond St.
Department	**Division**
Public Works	Government Buildings

Project Description

This reserve was established for the replacement of components of the Municipal Building as they wear out and require replacement. Annual allocations are revised to incorporate replacement of building components from the Service Facility. Components are depreciated between 10 and 50 years.

Statement of Need

Building maintenance reserves are used to fund major or unusual building repairs, including portions of remodeling, alteration and renovation projects which cannot be capitalized. A major or unusual repair is one of a significant dollar amount for which funds would not normally be available within the operating budget, and which would not be expected to recur within four years. Some examples of projects where charging expenses to building maintenance reserves may be appropriate are re-roofing, re-plumbing, replacement of roof-top HVAC equipment and interior alterations of a non-capital nature. If, however, value is being added to the building, the expenditure would be capitalized and reserve funds would not normally be utilized.

In order to fund annual depreciation of the major building infrastructure, $128,000 per year should be added to the reserve. This project reflects a steady increase in the reserve to meet the higher level required by the construction of the new Service Facility.

Project Alternatives

Request approval of significant unbudgeted expenditures when equipment failures occur, or delay significant repairs to consider such projects in operating budget deliberations.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Municipal Building and Service Building Maintenance Reserve

Impact on Operating Budget & Departments - Narrative

The reserve levels out expenditures for the replacement of major building maintenance or systems replacement. As the buildings age, significant components will reach the end of their predicted useful lives and wear out. Replacement can be addressed with a funding mechanism in place much as the Asset Replacement Fund which acts as a funding source for vehicle replacements. A steady increase in the annual appropriation is necessary to bring the appropriation closer to the annual depreciation of building systems by the end of this 5-year CIP cycle.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$95,000	General	$108,000	General	$119,000	General	$128,000	General	$138,000
$95,000		$108,000		$119,000		$128,000		$138,000	

Construction:	
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	$588,000
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$588,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2015	12/31/2019	10 to 50 years, depending on specific building component.

Project Number BD015

Project Scorecard 18

Capital Improvement Project Summary

Project Number	Request Type	Priority
BD131	Revised Submission	Should Do

Project Title

Municipal Building Improvements

Change from Previous CIP	Project Location
Increase in Amount or Scope	243 South Allen Street
Department	**Division**
Public Works	Government Buildings

Project Description

This project consolidates multiple previously approved CIP projects under a single umbrella project. Additional requested improvements prompted staff to delay the construction under this project until 2015, with design to occur in 2014.

Statement of Need

The motorcycle unit and bicycles used by Police patrol officers are parked in the Sallyport, which was designed as a completely enclosed and secure area for transport of people in Police custody. A separate area would improve the security of the operation while providing a segregated space for these special patrol vehicles. Modifying the door to the existing sallyport would allow entry to the secure area by taller vehicles, including a specialty vehicle proposed for use by the Detectives unit. Fire protection for the Technology Server room requires a non-liquid fire supression system which would not destroy the electronic components in the room upon activation. HVAC upgrades are needed to maintain proper operating temperatures for the servers. Changes to partitions in Police and Finance lobby areas would improve security. Power door operators and keyless access for elevators are ADA improvements to provide access for the public and/or employees with mobility impairments. The obsolesence of the primary breaker became apparent in January 2013. Replacement equipment is available now on a limited basis but will grow increasingly difficult to find. Designing and installing replacement equipment for the current switchgear is recommended to minimize the chance of long-term power failures in the future.

Project Alternatives

Continue to use the sallyport for both parking and secure custody area, exposing the vehicles and officers to potential harm. Risk water destruction of server equipment and continue to struggle to maintain proper operating temperatures with existing HVAC equipment in the Technology Server room. Make no changes in the security or accessibility of the lobby areas or elevators. Make no changes in the switchgear and risk days-long power failures in the future if existing equipment fails.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Municipal Building Improvements

Impact on Operating Budget & Departments - Narrative

This project is expected to have a minimal impact on lighting and ventilation costs as the new space in the sallyport is brought on line. There will be inspection and testing costs associated with the new fire suppression system, but those will not be known until a system is designed. The impact on energy consumption resulting from HVAC changes in the server room are unknown, as the system has not been designed.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact
	$1,750	$1,750	$1,750	$1,750

Operating Budget under Impact: General

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$306,659								
$306,659		$0		$0		$0		$0	

Construction:	$162,862
Construction Contingency:	$25,503
Design, Engineering & Consultant Costs:	$23,794
Equipment:	$75,500
Demolition:	$19,000
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$306,659

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
6/2/2014	8/22/2015	10 to 50 years

Project Number BD131

Project Scorecard 19

Capital Improvement Plan

2015-2019 Parks Projects

Project Number	Project Title	2015 Total Expenses	2016 Total Expenses	2017 Total Expenses	2018 Total Expenses	2019 Total Expenses
PK001	Parks Maintenance Reserve	$49,000	$37,500	$40,000	$42,500	$45,000
PK084	High Point Park Trail Construction	$54,000	$0	$0	$0	$0
PK200	Park Land Acquisition/Improvements	$0	$50,000	$10,000	$100,000	$25,000
		$103,000	$87,500	$50,000	$142,500	$70,000

Capital Improvement Project Summary

Project Number	Request Type	Priority
PK001	Revised Submission	Should Do

Project Title

Parks Maintenance Reserve

Change from Previous CIP	Project Location
Increase in Amount or Scope	Various Parks
Department	**Division**
Public Works	Parks

Project Description

This project is an umbrella project from which to manage annual maintenance projects for Borough parks. Such projects include replacing outdated and deteriorated play equipment, rehabilitation of play courts, restroom buildings and pavilions, parking lot maintenance, lighting and electrical projects.

Statement of Need

Replace outdated or unsafe play equipment as well as improve playing surface.

Paved park parking lots have less traffic than most Borough streets and will typically last longer if properly maintained. Applying sealcoating to the pavement should significantly increase the life of the pavement.

Regular maintenance of restroom and pavilion structures.

Project Alternatives

Budget smaller projects and request funding annually in the operating budget.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Parks Maintenance Reserve

Impact on Operating Budget & Departments - Narrative

Public Work's labor force will be required to prepare play pits for the installation of new equipment and repair parking lot surfaces in advance of sealcoating.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$49,000	General	$37,500	General	$40,000	General	$42,500	General	$45,000
$49,000		$37,500		$40,000		$42,500		$45,000	

Construction:	$110,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	$104,000
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$214,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2015	12/31/2019	10 to 25 years

Project Number **PK001**

Project Scorecard **19**

Capital Improvement Project Summary

Project Number	Request Type	Priority
PK084	Revised Submission	Must Do

Project Title

High Point Park Trail Construction

Change from Previous CIP	Project Location
Increase in Amount or Scope	High Point Park
Department	**Division**
Public Works	Parks

Project Description

High Point Park has several features including a paved parking lot, baseball field, basketball court and tennis court. However, no official trails currently exist in the park that link all of these facilities. It is proposed to construct a ADA compatible surfaced, quarter mile loop trail that links the parking lot to all or most of the park facilities. Spur trails are also proposed to connect the loop trail to the public walk along Stratford Drive and also improve access to the planned regional park along Whitehall Road.

Statement of Need

High Point Park does not currently have an accessible path from the parking lot or from Stratford Drive to the various park features.

Project Alternatives

N/A

Capital Improvement Project Summary

Project Title

High Point Park Trail Construction

Impact on Operating Budget & Departments - Narrative

None.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

	2015 Funding	2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$29,000								
State Grant	$25,000								
	$54,000	$0		$0		$0		$0	

Construction:	$54,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$54,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
5/1/2015	10/1/2015	25 yrs

Project Number **PK084**

Project Scorecard **15**

Capital Improvement Project Summary

Project Number	Request Type	Priority
PK200	Previously Authorized - In Progress	Could Do

Project Title

Park Land Acquisition/Improvements

Change from Previous CIP	Project Location
Increase in Amount or Scope	Various Parks & Facilities
Department	**Division**
Public Works	Parks

Project Description

This appropriation is included to provide funds for parkland acquisition and/or improvements as the need is determined. Without these funds, we may not be able to take advantage of state/federal grants which require a local match. As future projects are identified, they will be brought to Council for approval.

In 2016, staff proposes to implement facility improvements to Holmes-Foster Park as identified in the Holmes-Foster Park Master Plan completed in 2014.

In 2017, staff recommends designing an Action Skate/Bicycle Park that would be located in one of the existing Borough Parks followed by construction of the Action Park in 2018.

Statement of Need

Used as a match for various grants and to provide funds for regional projects and facilities.

Project Alternatives

N/A

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Park Land Acquisition/Improvements

Impact on Operating Budget & Departments - Narrative

N/A

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$25,000	General	$25,000	General	$25,000	General	$25,000	General	$25,000
						State Grant	$50,000		
						Other Grant(s)	$25,000		
$25,000		$25,000		$25,000		$100,000		$25,000	

Construction:	$150,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	$10,000
Equipment:	$25,000
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$185,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2015	12/30/2019	N/A

Project Number PK200

Project Scorecard 19

Capital Improvement Plan

2015-2019 Enterprise Funds Projects

Project Number	Project Title	2015 Total Expenses	2016 Total Expenses	2017 Total Expenses	2018 Total Expenses	2019 Total Expenses
PF086	Pugh Garage Condition Appraisal (only if PF152 is not applicable)	$0	$0	$40,000	$0	$0
PF137	Fraser Street Garage/MLK Plaza/Fraser Public Space Renovations	$0	$1,710,000	$0	$0	$0
PF151	Fraser/McAllister Maintenance	$35,000	$450,000	$0	$0	$0
PF152	Pugh Parking Garage Replacement	$0	$0	$22,000,000	$0	$0
RF122	Recycling Grants	$277,778	$0	$277,778	$0	$277,778
RF320	CNG Brush Truck	$190,000	$0	$0	$0	$0
SS-1	Sanitary Sewer Rehabilitation/Replacement	$450,000	$580,000	$380,000	$390,000	$400,000
SS-2	Sanitary Sewer Inflow & Infiltration Reduction	$375,000	$375,000	$300,000	$125,000	$125,000
		$1,327,778	$3,115,000	$22,997,778	$515,000	$802,778

Capital Improvement Project Summary

Project Number	Request Type	Priority
PF086	Previously Authorized - Pending	Should Do

Project Title

Pugh Garage Condition Appraisal

Change from Previous CIP	Project Location
No Change	Pugh Street Parking Garage
Department	**Division**
Public Works	Parking Facilities

Project Description

A Condition Appraisal of the garage is scheduled for 2017.

Statement of Need

Parking industry experts recommend various routine maintenance items be completed every 5 to 7 years. Such maintenance items include routing and sealing of cracks, repairing delaminated concrete floor slabs, sealing concrete floors to prevent chlorides from penetrating the slabs and rusting embedded reinforcing steel and tensioning tendons, and re-striping the facilities. The most recent Condition Appraisal was performed at the Pugh Street Garage in 2011. As this facility ages, the frequency of detailed inspections may increase. Each cycle, the cost/benefit analysis should examine the anticipated remaining useful life of the structure and project the ultimate replacement of this parking asset.

Project Alternatives

Opt to not repair the structure, acquire land, construct a replacement parking asset and sell the Pugh Garage property.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Pugh Garage Condition Appraisal

Impact on Operating Budget & Departments - Narrative

Regular maintenance extends the life of the structure, defers the need for major repairs and decreases the likelihood of premature failure of the structure.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
				Parking	$40,000				
$0		$0		$40,000		$0		$0	

Construction:	
Construction Contingency:	
Design, Engineering & Consultant Costs:	$40,000
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$40,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2017	8/25/2018	6 years

Project Number **PF086**

Project Scorecard **18**

Capital Improvement Project Summary

Project Number	Request Type	Priority
PF137	Revised Submission	Should Do

Project Title

Fraser Street Garage/MLK Plaza/Fraser Public Space Renovations

Change from Previous CIP	Project Location
Increase in Amount or Scope	131-141 South Fraser Street
Department	**Division**
Public Works	Parking Facilities

Project Description

This project combines two formerly approved projects: PF137 Fraser Garage Renovations and PK141 Fraser/MLK Plaza Public Space. The parking garage renovation project is an architectural/customer service update of the parking structure focusing on elevator replacement, aesthetic improvements and resolution of the canopy over the plaza area. Additionally, the project includes a reconstruction of the Martin Luther King Plaza. The existing brick plaza is in need of replacement due to deterioration. In addition, it is recommended the area be redesigned and consideration be given to removing the concrete canopy, retaining walls and benches. New brick paving, landscaping, seating, awnings and lighting should be included in the plan.

When the 100 block of Fraser Street was reconstructed in 2011, the alignment at Beaver Avenue was changed to eliminate the offset intersection. The realignment created a significant public space on the northeast corner of the intersection. A landscape architect was hired to develop a concept plan to determine the best use for this space. After gathering public input through a design charrette approach, the landscape architect created a concept design for a raised plaza suited for seating and outdoor events. Space accommodations for art or sculptures were also included.

It is proposed to finalize the design in early 2015, develop construction documents and place the project out for bid for completion in 2015, unless coordination with the Fraser Centre construction necessitates moving the project into 2016.

Statement of Need

Public gathering spaces and park-like settings are limited in the Downtown. Providing pedestrian scale amenities will encourage best use of the space. The proposal is supported by recommendations in the Downtown Master Plan.

The Fraser Plaza Garage is 28 years old. Regular garage structural maintenance has proceeded as scheduled, but architectural elements require updates. Brick lintels should be sanded and painted and the brick facade requires repointing. A permanent solution for the canopy over the plaza should also be addressed. Serious consideration should be given to construction of a new elevator tower with high-speed elevators. The existing hydraulic elevators are slow and provide a very low level of service to structures above five (5) floors.

Project Alternatives

Maintain hydraulic elevators, but provide funding for a full rehabilitation of the elevators.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Fraser Street Garage/MLK Plaza/Fraser Public Space Renovations

Impact on Operating Budget & Departments - Narrative

Reduced energy cost and elevator maintenance cost. Generally, traction elevators have lower energy costs and comparable to slightly lower maintenance costs than hydraulic elevators.
Additional manpower costs to maintain furniture and landscaping.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact
		$1,750	$1,750	$1,750

Operating Budget under Impact: Parking

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
		Parking	$1,610,000						
		General	$100,000						
$0		$1,710,000		$0		$0		$0	

Construction:	$960,000
Construction Contingency:	$75,000
Design, Engineering & Consultant Costs:	$100,000
Equipment:	$450,000
Demolition:	$125,000
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$1,710,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2016	12/31/2017	25-40 years

Project Number PF137

Project Scorecard 17

Fraser Garage Renovations

Brick repair/repoint cost

Labor	labor hours	surface	unit (sq. ft.)	labor rate	extended cost
Repoint brick @ 25-30 years	0.067	50%	21300	52	37104.6
Repair Brick @ 25-30 years	0.0121	2%	21300	52	268.0392

Material	Material cost	surface	unit (sq. ft.)	extended cost
Repoint brick @ 25-30 years	0.04	50%	21300	426
Repair Brick @ 25-30 years	0.06	2%	21300	25.56
				37824.199

	West	North
	1206.71	1208.71
	1138	1138
	68.71	70.71
	134.33	170.5
	9229.8143	12056.055
Times 2 faces	18459.629	24112.11
Openings @ 50%	9229.8143	12056.055
Total Brick surfaces		21285.869

Elevator Retrofit

Design	65000	
Demo existing Hydro in SW corner	75000	
Construct new elevator tower for two traction elevators	300000	
Install two new traction elevators	400000	
Contingency	60000	
		900000

Brick Plaza based on 1300 s.y. of brick

	bid range	
Plain cement concrete strip, including subbase	135.60-288.00/sy	105696
brick sidewalk	74.47-90.00/sy	130620
Excavation	50/cy	32500
Demolition		70000
Design		25000
Contingency		33360
		397176

	34861.199		
	2807.44		
total lot	32053.759		
structure	20460		
balance	11593.759		
s.f. to s.y.	1288.1954	1333	366.69167
			933.30833

Canopy

Design	15000
Demolition	135000
Equipment	50000
Construction	25000
Contingency	25000
Total	250000

Landscape

Design	15000
Excavation	25000
Hardscape	20000
Planting Stock	25000
Installation	15000
Contingency	25000
Total	125000

Total Project 1710000.2

Design	100000	
Demolition	125000	
Equipment	450000	
Construction	960000	
Contingency	75000	
Total	1710000	
	1610000	Parking Fund
	100000	General Fund

Added Operating Costs

Minimal, unless one hydraulic elevator remains in service

Add $1500 per year additional maintenance if that happens

Capital Improvement Project Summary

Project Number	Request Type	Priority
PF151	Previously Authorized - Pending	Should Do

Project Title

Fraser/McAllister Maintenance

Change from Previous CIP	Project Location
No Change	Fraser Garage and McAllister Deck
Department	**Division**
Public Works	Parking Facilities

Project Description

The most recent Condition Appraisal was performed at the Fraser Street Garage and McAllister Deck in 2009. Maintenance was performed in 2010. The next routine Condition Appraisal of these structures should be performed in 2015 with a maintenance project in 2016.

Statement of Need

Parking industry experts recommend various routine maintenance items be completed every 5 to 7 years. Such maintenance items include routing and sealing of cracks, repairing delaminated concrete floor slabs, sealing concrete floors to prevent chlorides from penetrating the slabs and rusting embedded reinforcing steel and tensioning tendons, and re-striping the facilities. Every six years, a condition appraisal is performed in each facility, and follow the report, generally the next construction season, with a maintenance project to correct deficiencies.

Project Alternatives

None. Failure to maintain parking structures will lead to premature failure of the structure and the loss of vital parking facilities in the Central Business District.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Fraser/McAllister Maintenance

Impact on Operating Budget & Departments - Narrative

Regular maintenance extends the life of the structure, defers the need for major repairs and decreases the likelihood of premature failure of the structure.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact
$35,000	$450,000			

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
Parking	$35,000	Parking	$450,000						
$35,000		$450,000		$0		$0		$0	

Construction:	$380,000
Construction Contingency:	$35,000
Design, Engineering & Consultant Costs:	$70,000
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$485,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
2/1/2015	8/25/2016	6 years

Project Number **PF151**

Project Scorecard **21**

Capital Improvement Project Summary

Project Number	Request Type	Priority
PF152	Previously Authorized - Pending	Must Do

Project Title

Pugh Parking Garage Replacement

Change from Previous CIP	Project Location
Increase in Amount or Scope	Central Business District
Department	**Division**
Administration	Parking Facilities

Project Description

The Pugh Street Parking Garage will be at the end of its useful life in 2018. This project is for the purchase of land, design and construction of a new parking garage in the Downtown.

Statement of Need

The Pugh Street Garage will be at the end of its useful life in 2018. The cost of maintaining the structure is not fiscally responsible given its age. Having a new garage built prior to the abandonment of the Pugh Street Garage is necessary to maintain sufficient public parking.

Project Alternatives

None

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Pugh Parking Garage Replacement

Impact on Operating Budget & Departments - Narrative

A parking garage feasibility study will be completed in 2014 and will include financial analysis for a new parking structure. Annual debt service is estimated at $1,400,000 based upon a $22,000,000 borrowing with an assumed interest rate of 4.5% and a 30-year term.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact
			$1,400,000	$1,400,000

Operating Budget under Impact: **Parking**

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
				Future Debt -	$1,000,000				
				Future Debt -	$21,000,000				
$0		$0		$22,000,000		$0		$0	

Construction:	$18,500,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	
Demolition:	$1,000,000
Software:	
Other:	
Land Acquisition:	$2,500,000

Total Project Costs

$22,000,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2013	12/31/2018	30 Years

Project Number **PF152**

Project Scorecard **17**

Capital Improvement Project Summary

Project Number	Request Type	Priority
RF122	Revised Submission	Should Do

Project Title

Recycling Grants

Change from Previous CIP	Project Location
No Change	Borough-wide
Department	**Division**
Public Works	Refuse, Compost Operations

Project Description

This project is an umbrella project for future refuse and organics recycling projects which qualify for reimbursement under Act 101 Section 902 Recycling grants.

Statement of Need

This source of funding is currently available every other year for qualifying projects, with a maximum of $250,000 contribution by the state on a 90%-10% grant program.

A 2013 application under this grant program seeks reimbursement for a portion of the cost of kitchen collector pails and the CNG truck dedicated to organics recycling. If this application is approved, the Borough will again be eligible in 2015. Projects envisioned in 2015 are reimbursement for the cost of organics recycling carts purchased in 2013 and paving improvements for the compost facility.

Additional project opportunities would be reviewed for 2017 and beyond.

Project Alternatives

None. Internal funding can be dramatically stretched via the state grant program.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Recycling Grants

Impact on Operating Budget & Departments - Narrative

Overall, this grant-funding mechanism will lower costs in the Refuse Collection fund and Compost Operations fund, depending on where projects are funded.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
Compost Operations	$7,778			Refuse Collection	$27,778			Compost Operations	$27,778
Refuse Collection	$20,000			State Grant	$250,000			State Grant	$250,000
State Grant	$250,000								
$277,778		**$0**		**$277,778**		**$0**		**$277,778**	

Construction:	$175,000
Construction Contingency:	$15,778
Design, Engineering & Consultant Costs:	$27,000
Equipment:	$337,778
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$833,334

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2015	12/31/2019	10-20 years

Project Number **RF122**

Project Scorecard **23**

Capital Improvement Project Summary

Project Number	Request Type	Priority
RF320	New	Should Do

Project Title

CNG Brush Truck

Change from Previous CIP	Project Location
New Project	330 S. Osmond Street
Department	**Division**
Public Works	Refuse, Streets

Project Description

Purchase a CNG-powered brush and limb grapple loader to be used in Refuse and Shade Tree operations.

Statement of Need

Manual collection of brush continues to be a source of frequent worker's compensation claims. Weekly curbside brush collection as well as collection of material cleared by shade tree crews in tree pruning and tree removal operations is proposed to be managed by a truck mounted grapple boom with a dump body. This equipment could also be used for bulk item collection.

Project Alternatives

Continue to manage brush collection and tree maintenance clean up manually with public works staff feeding brush into chippers.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

CNG Brush Truck

Impact on Operating Budget & Departments - Narrative

Reduced workers compensation claims resulting from brush removal and collection. This would affect Streets, Sanitation and Shade Tree operations labor rates.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
Refuse Collection	$190,000								
$190,000		$0		$0		$0		$0	

Construction:	
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	$190,000
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$190,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2015	8/31/2015	10 years

Project Number **RF320**

Project Scorecard **21**

Capital Improvement Project Summary

Project Number	Request Type	Priority
SS-1	Revised Submission	Should Do

Project Title

Sanitary Sewer Rehabilitation/Replacement

Change from Previous CIP	Project Location
Increase in Amount or Scope	Various
Department	**Division**
Public Works	Sanitary Sewer

Project Description

This project includes the rehabilitation or replacement of sanitary sewers, manholes and/or the laterals within the street right-of-way. An annual review of video is conducted to determine the need for rehabilitation, repair or replacement. On average, $380,000 is spent each year to replace sewers that are associated with streets that are either reconstructed or resurfaced. On occasion, other areas that require immediate attention are discovered. $150,000 is requested for this task.

2015 - $450,000 is requested for sewer/manhole/lateral work associated with the 2015 street resurfacing and reconstruction list.
2016 - $580,000
2017- $380,000
2018 - $390,000
2019 - $400,000

Statement of Need

Sanitary sewers are repaired or replaced as needed to prevent backups and address emergency situations. Sewers and manholes are routinely inspected on those streets that are scheduled for resurfacing or reconstruction and a determination is made on what is needed before the street is completed. There are three methods by which sewers in disrepair are handled: dig and replace, slip-line, or pipe bursting. Manholes are usually replaced with pre-cast concrete, but can be lined to prevent infiltration of groundwater. The portion of the lateral within the street right-of-way is from the cleanout to the mainline and often times must be replaced due to age, infiltration of tree roots or offset joints.

Project Alternatives

Slip-lining - This involves the rehabilitation of sewer lines that are structurarly sound by relining the host pipe with a high density polyurethene liner. A similar process can be used on brick manholes.

Pipe Bursting - This method of line replacement allows for pipe replacement without excessive street excavation.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Sanitary Sewer Rehabilitation/Replacement

Impact on Operating Budget & Departments - Narrative

Reducing inflow/infiltration reduces treatment costs.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact
$450,000	$580,000	$380,000	$390,000	$400,000

Operating Budget under Impact: **Sanitary Sewer**

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
Sanitary Sewer	$450,000	Sanitary Sewer	$580,000	Sanitary Sewer	$380,000	Sanitary Sewer	$390,000	Sanitary Sewer	$400,000
$450,000		$580,000		$380,000		$390,000		$400,000	

Construction:	$2,200,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$2,200,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2011	12/28/2019	75 years

Project Number **SS-1**

Project Scorecard **17**

Capital Improvement Project Summary

Project Number	Request Type	Priority
SS-2	New	Must Do

Project Title

Sanitary Sewer Inflow & Infiltration Reduction

Change from Previous CIP	Project Location
Increase in Amount or Scope	Borough-wide
Department	**Division**
Public Works	Sanitary Sewer

Project Description

In 2012, a project was started to identify the sources and amount of inflow of surface water and infiltration of groundwater into the sanitary sewer system. Meters were installed in various manholes to measure flow and compare against the water use records. It is anticipated that the metering project will continue through 2016, and $75,000 per year is requested for this task.

As the meters provide data and sources of inflow and infiltration are located, it will be necessary to either rehabilitate or replace the sewer pipe and/or manholes. For years 2015-2017 a major construction project will be necessary to acheive this goal and construction funding of $300,000 each year is requested. With the larger problem areas complete, it is anticipated that smaller projects would be identified for years 2018 and 2019 ($125,000 each year).

Statement of Need

This project is needed in order to reduce the amount of treatment costs based upon the metered flow.

Project Alternatives

Do nothing and continue to pay the treatment costs for non-sewage flow. Ultimately, DEP could impose a "no build" moratorium on State College until the percentage of inflow and infiltration is reduced to acceptable levels.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Sanitary Sewer Inflow & Infiltration Reduction

Impact on Operating Budget & Departments - Narrative

Projects should result in reduced sewage treatment cost expenses in the Sanitary Sewer Fund.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
Sanitary Sewer	$375,000	Sanitary Sewer	$375,000	Sanitary Sewer	$300,000	Sanitary Sewer	$125,000	Sanitary Sewer	$125,000
$375,000		$375,000		$300,000		$125,000		$125,000	

Construction:	$1,150,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	$150,000
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$1,300,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
3/29/2013	3/29/2018	50 years

Project Number **SS-2**

Project Scorecard **16**

Capital Improvement Plan

2015-2019 Regional and Other Projects

Project Number	Project Title	2015 Total Expenses	2016 Total Expenses	2017 Total Expenses	2018 Total Expenses	2019 Total Expenses
OP053a	West End Transportation Infrastructure Improvements	$70,000	$96,500	$381,400	$470,650	$0
OP053d	West End Redevelopment	$0	$100,000	$1,000,000	$0	$0
OP121	Energy Savings Project	$175,000	$75,000	$75,000	$75,000	$75,000
OP123	Business Support Revolving Loan Program	$0	$0	$0	$50,000	$0
OP141	Strategic Plan Update	$0	$50,000	$0	$0	$0
OP142	Downtown Master Plan Infrastructure Improvements	$350,000	$3,570,000	$470,000	$2,069,500	$0
OP254	Zoning and Land Development Ordinance Rewrite	$0	$200,000	$0	$0	$0
OP340	SCCLT - Affordable Housing Design/Build	$150,000	$0	$0	$0	$0
		$745,000	$4,091,500	$1,926,400	$2,665,150	$75,000

Capital Improvement Project Summary

Project Number	Request Type	Priority
OP053a	Revised Submission	Should Do

Project Title

West End Transportation Infrastructure Improvements

Change from Previous CIP	Project Location
Increase in Amount or Scope	West End
Department	**Division**
Planning, Housing and Development, Public Works	Engineering, Planning

Project Description

This project includes a phased approach to implementing streetscape, bike and pedestrian infrastructure, as described below:
2015: Design and engineering for 2016 & 2017 projects.
2016: Bike and pedestrian connection(s) between the Borough and West Campus located along Railroad Alley in the vicinity of the intersections with N. Gill Street and/or N. Sparks Street, both of which are designated as bicycle routes. Connection(s) could include: sidewalk/ramp repair, replacement or construction; shrub/tree removal or relocation; directional signage to assist with connectivity to existing bike/pedestrian routes; and/or pedestrian lighting.
2017: West College Avenue Streetscape improvements on the north side of street. This could include: pedestrian-scale lighting fixtures that match the context sensitive poles in Downtown; painted crosswalks at key intersections with College Avenue; tree plantings/replacement; and/or trash cans. Engineering/traffic study for proposed W. College Ave road diet project. Design and engineering for West End Wayfinding signage.

2018: Limited streetscape improvements to the 100 north block of Sparks or Gill Street, depending on final location of bike and pedestrian connection(s). These improvements could include expanded bicycle route signage, sidewalk repairs/replacement, pedestrian lighting, and/or tree plantings/replacement. Install Wayfinding signage for West College and West Beaver Avenues. (See recommendations from Sustainable Communities Collaborative.) Design and engineering for W College Avenue road diet projects.

Statement of Need

In 2012-2013, the Borough conducted downtown and neighborhood planning processes that identified the need for streetscape, bike and pedestrian improvements along West College and West Beaver Avenue corridors as well as throughout the West End area. Input from many stakeholders deemphasized the importance of gateway elements, banners and other identity elements and indicated that priority should be given to improving sidewalk conditions, incorporating a bike and pedestrian connection between the West End and West Campus and installing basic streetscape infrastructure. Penn State Office of Physical Plant planners are willing to partner with the Borough to plan for the location of the bike and pedestrian connection(s) to West Campus and other infrastructure improvements that could support this connection. Public infrastructure improvements to this area of the Borough can be a catalyst for encouraging private property improvements and making the area attractive for redevelopment activity. Historically, the Downtown, West End, West Campus and Ferguson Township areas have developed independent of each other. These projects aim to elevate the appearance and functionality of the West End as a gateway and increase connectivity among these areas of the larger community.

Project Alternatives

This project request is part of several planning documents, including the Downtown Master Plan, the draft State College Neighborhood Plan and the West End Plan. Alternatives for these projects have been identified in these plans.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

West End Transportation Infrastructure Improvements

Impact on Operating Budget & Departments - Narrative

Annual debt service for $1,569,500 at 4.5% over 20 years is approximately $121,000.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact
	$121,000	$121,000	$121,000	$121,000

Operating Budget under Impact: **General**

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
Future Debt	$70,000	Future Debt	$86,500	Future Debt	$381,400	Future Debt	$470,650		
		Other Grant(s)	$10,000						
$70,000		$96,500		$381,400		$470,650		$0	

Construction:	$727,050
Construction Contingency:	$10,000
Design, Engineering & Consultant Costs:	$216,500
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	$65,000

Total Project Costs

$1,018,550

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2015	12/31/2019	20 years

Project Number **OP053a**

Project Scorecard **18**

Capital Improvement Project Summary

Project Number	Request Type	Priority
OP053d	Revised Submission	Should Do

Project Title

West End Redevelopment

Change from Previous CIP	Project Location
Increase in Amount or Scope	West End
Department	**Division**
Planning, Housing and Development	Planning

Project Description

This project includes leveraging a public-private partnership to advance community and economic development goals and recommendations of the 2008 West End Revitalization Plan and the 2013 Downtown Master Plan. Potential sites could include the current location of the Sparks Street parking lot or others that could be identified through the Downtown Master Plan. 2016: Advance a collaboration among the Borough Council, Planning Commission, Redevelopment Authority, CBICC and other public and/or private partners to determine a site and program for a redevelopment project using the Borough's certified redevelopment areas. Design and engineering for a catalyst redevelopment project in the West End area, and property acquisitions if required. 2017: Construction of a mixed-use redevelopment project on a site with a certified redevelopment area to be selected.

Statement of Need

In 2012-2013 the Borough conducted Downtown and Neighborhood Planning initiatives that identified the need for more coordinated effort regarding improvements to the West End and the need for more timely action on the goals of these plans. A partnership among public and private entities will advance many community and economic development goals and build upon momentum in the community regarding redevelopment and diversification of housing and commercial opportunities. Redevelopment of this area should happen in a coordinated effort, in keeping with established community plans, and in a way that is sensitive to the West End’s context and character.

Project Alternatives

Several alternatives for redevelopment activity were presented in the 2008 West End Revitalization Plan and the 2013 Downtown Master Plan.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

West End Redevelopment

Impact on Operating Budget & Departments - Narrative

Annual debt service for $1,100,000 at 4.5% over 20 years is approximately $85,000.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact
			$85,000	$85,000

Operating Budget under Impact: General

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
		Future Debt	$100,000	Future Debt	$1,000,000				
$0		$100,000		$1,000,000		$0		$0	

Construction:	$1,000,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	$100,000
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$1,100,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2015	12/31/2017	20 years

Project Number OP053d

Project Scorecard 22

Capital Improvement Project Summary

Project Number	Request Type	Priority
OP121	Revised Submission	Should Do

Project Title

Energy Savings Project

Change from Previous CIP	Project Location
Increase in Amount or Scope	Various
Department	**Division**
Public Works	Other Projects

Project Description

The project reflects use of a reserve to provide a systematic funding mechanism for energy conservation and energy efficiency projects.

Statement of Need

In 2012, State College Borough opted to focus on pursuing energy efficiency projects over time rather than hiring a consultant to oversee a larger project that would consolidate a number of energy saving projects into a Guaranteed Energy Savings Act project. This CIP project is proposed to fund these projects over a period of years, focusing first on a lighting conversion project in parking facilities, then providing a regular funding mechanism for other projects, including street light conversions, fleet conversion to LNG or CNG and energy efficiency projects in other facilities, including Bellaire Court.

Project Alternatives

Do nothing, and continue to pay higher usage costs for energy, water consumption and fuel.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Energy Savings Project

Impact on Operating Budget & Departments - Narrative

The net impact will be neutral or provide a net operating cost reduction. In addition, State College Borough will experience lower energy, fuel and water consumption as a result of the improvements.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
Parking	$100,000	General	$75,000	General	$75,000	General	$75,000	General	$75,000
General	$75,000								
$175,000		$75,000		$75,000		$75,000		$75,000	

Construction:	
Construction Contingency:	
Design, Engineering & Consultant Costs:	$5,000
Equipment:	$470,000
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$475,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2015	12/31/2019	Over 20 years

Project Number **OP121**

Project Scorecard **19**

Capital Improvement Project Summary

Project Number	Request Type	Priority
OP123	Previously Authorized - Pending	Should Do

Project Title

Business Support Revolving Loan Program

Change from Previous CIP	Project Location
Previously Deferred	Borough-wide
Department	**Division**
Planning, Housing and Development	Redevelopment

Project Description

The program is being developed in 2014. The continuation of this project in the CIP is to recapitalize the loan funds in future years.

The program will be structured as a matching program where the level of public funding committed would match the level of private funding in the partnership. The specific details have not been finalized, however the following program elements are common in revolving loan programs:

- identify types of businesses or a business cluster that are eligible;
- identify the types of activities that are eligible;
- establish maximum amounts for loans and loan guarantees;
- establish minimum private equity amounts;
- develop underwriting criteria;
- define other terms and conditions;
- prepare loan documents;
- establish and review process;
- establish a loan servicing model and process.
-

Statement of Need

Revolving loan programs are frequently used by redevelopment authorities that operate business assistance programs. Communities of all sizes across Pennsylvania operate revolving loan programs to encourage business development, assist with capital infrastructure and encourage sustainability including Pittsburgh, Hermitage, Carlisle and Lock Haven.

The most common revolving loan programs in the Centre Region are focused on manufacturing-type businesses. The CDICC and SEDA-COG both operate programs that focus mainly on manufacturing.

This program could become a partnership between local lending institutions, the Redevelopment Authority, CBICC, Downtown State College and other economic development entities and private sector organizations.

Project Alternatives

N/A

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Business Support Revolving Loan Program

Impact on Operating Budget & Departments - Narrative

In 2015, there are start-up costs related to the preparation of materials needed to operate the program and establish operations, similiar in some respects to the process the Borough established to operate homebuyer programs. Annual operating costs depend upon the final program design, but anticipated staffing demands are 0.1 FTE.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
						General	$50,000		
$0		$0		$0		$50,000		$0	

Construction:	
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	
Demolition:	
Software:	
Other:	$50,000
Land Acquisition:	

Total Project Costs

$50,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
9/1/2018	9/1/2019	Perpetual revolving fund

Project Number **OP123**

Project Scorecard **14**

Capital Improvement Project Summary

Project Number	Request Type	Priority
OP141	Revised Submission	Should Do

Project Title

Strategic Plan Update

Change from Previous CIP	Project Location
No Change	Borough-wide

Department	Division
Administration	Other Projects

Project Description

The Borough's Strategic Plan was adopted in 2009. Given that it has been 5 years since adoption, it is recommended that the Strategic Plan be updated.

Statement of Need

Strategic plans should be updated every 5 years.

Project Alternatives

N/A

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Strategic Plan Update

Impact on Operating Budget & Departments - Narrative

N/A

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
		General	$50,000						
$0		$50,000		$0		$0		$0	

Construction:	
Construction Contingency:	
Design, Engineering & Consultant Costs:	$50,000
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$50,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2016	12/31/2016	5 years

Project Number **OP141**

Project Scorecard **21**

Capital Improvement Project Summary

Project Number	Request Type	Priority
OP142	Previously Authorized - In Progress	Should Do

Project Title

Downtown Master Plan Infrastructure Improvements

Change from Previous CIP	Project Location
Increase in Amount or Scope	Central Business District
Department	**Division**
Public Works, Planning, Housing and Development	Engineering, Parking Facilities, Streets, Planning

Project Description

Based on the recommendations of the Downtown Master Plan, new or additional public infrastructure may be completed in a phased manner within the Downtown. Anticipated improvements include new traffic signal poles, pedestrian nodes, sidewalk, crosswalk and roadway treatments, signage, on-street parking improvements, branding and marketing, etc. According to the Master Plan, it is recommended that the following projects take place within the time frames listed: 2015: Design and engineering for 2016 projects. 2016: Undertake a catalyst project to initiate physical improvements. The plan indicates treatments for the noted sections of roadways including: new traffic signal poles and light poles where applicable; sidewalk, crosswalk, roadway and intersection paving treatments; expanded pedestrian nodes at key intersections identified in the Pedestrian and Traffic Safety study; bollards for pedestrian safety; new bicycle racks and covers; street trees and other streetscape plantings; and amendments to the curbs and ADA accessible ramps at College and Allen Street intersection. This could include Beaver Avenue block faces between Fraser and Pugh (not already completed with brick) and Calder Way between Burrowes Street and Heister Street. 2017: Begin negotiations with PennDOT regarding future design improvements to College and Beaver Avenues between Atherton Street and High Street. Design and engineering for the 100 block of S.Allen Street and the Allen Street & College Avenue Intersection. Additional engineering for second phase wayfinding. 2018: Implement streetscape and roadway improvements to 100 block os S.Allen Street and Allen Street & College Avenue intersection. Complete second phase of pedestrian and vehicular wayfinding signage that was initiated in 2014 to expand the visibility, usefulness and placement of directional, parking and informational signs. Design and engineering for 2019.

Statement of Need

In the past, many of the improvements in the Downtown have been completed without consideration for how they relate to other aspects of the Downtown as a whole. The Downtown Master Plan creates an identity for Downtown and a template for public and private improvements. Development based on this plan will be more efficient, thoughtful and recognizable. From a physical perspective, the goal of these improvements is to improve vehicular safety, reduce congestion, improve aesthetics and make Downtown State College a destination. In terms of improving the overall quality of life in downtown, these improvements will help “jump start” reinvestment by showcasing downtown as a viable place worthy of investment and redevelopment. These improvements will help make downtown an attractive place for greater diversity of residents including young professionals. Additionally, these improvements will help downtown market its competitiveness as a regional destination, for more than just the student population, as the Centre Region grows and develops.

Project Alternatives

N/A

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Downtown Master Plan Infrastructure Improvements

Impact on Operating Budget & Departments - Narrative

Improvements anticipated to increase revenue from metered parking. Phasing improvements and completed in association with other projects will minimize cost of improvements.

Debt service for the projected $6,459,500 assumed at $497,000 annually (4.5% over 20 years).

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact
				$497,000

Operating Budget under Impact: General

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
Future Debt	$350,000	Future Debt	$3,570,000	Future Debt	$470,000	Future Debt	$2,069,500		
$350,000		$3,570,000		$470,000		$2,069,500		$0	

Construction:	$5,639,500
Construction Contingency:	
Design, Engineering & Consultant Costs:	$820,000
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$6,459,500

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2015	12/31/2019	30 years

Project Number **OP142**

Project Scorecard **21**

Capital Improvement Project Summary

Project Number	Request Type	Priority
OP254	Revised Submission	Should Do

Project Title

Zoning and Land Development Ordinance Rewrite

Change from Previous CIP	Project Location
No Change	State College
Department	**Division**
Planning, Housing and Development	Other Projects

Project Description

State College has not comprehensively rewritten its zoning and land development regulations since the mid-1970s, following the adoption of the 1976 Comprehensive Plan. At that time, the zoning map was redrawn and several new zoning districts were added. However, even with this redraft, much of the ordinance is based on Ordinance 559 adopted in 1959. This project proposes that a consultant be retained to work with State College on the preparation of a new zoning and land development ordinance. The initial step in this process is for Council, the Planning Commission and staff to update the land use goals and land use plan. This process was started through the State College Area Land Plan process and the 2013 Comprehensive Plan update. In addition, an update of the Master Plan for Downtown will be completed by mid-2013 and a new Neighborhood Plan will be in place by the end of 2014. Following the completion of these planning processes, a scope of work will be prepared for the ordinance rewrite. State College will investigate funding opportunities for the zoning ordinance re-write through the Pennsylvania Deparment of Community and Economic Development.

Statement of Need

The current zoning is a mixture of standard Euclidian zoning techniques and performance zoning techniques with no overall theme as to how State College approaches land use regulations. It does not incorporate current performance and form-based standards in any systematic way. Since 1959 the zoning ordinance has been amended over 200 times. This large number of amendments has resulted in inconsistencies and internal conflicts in the ordinanace. In addition, the existing ordinances are confusing and difficult for the general public and developers to interpret. The number of amendments, inconsistencies and conflicts as well as lack of clarity are indicative of the need for a comprehensive rewrite of the land development regulations.

Project Alternatives

Retain and continue to "tweak" the current ordinances.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Zoning and Land Development Ordinance Rewrite

Impact on Operating Budget & Departments - Narrative

Impacts on operating budgets will primarily be limited to staff time devoted to working with the consultants, Council, the Planning Commission and the community on the drafting and adoption of the new zoning ordinance. There will also be a cost in staff time learning to administer the new regulations. Some new forms and maps will need to be prepared by staff.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
		General	$150,000						
		State Grant	$50,000						
$0		$200,000		$0		$0		$0	

Construction:	
Construction Contingency:	
Design, Engineering & Consultant Costs:	$200,000
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$200,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
7/1/2014	7/31/2016	20 years

Project Number **OP254**

Project Scorecard **15**

Capital Improvement Project Summary

Project Number	Request Type	Priority
OP340	New	Should Do

Project Title

SCCLT - Affordable Housing Design/Build

Change from Previous CIP	Project Location
New Project	1394 University Drive
Department	**Division**
Administration	Housing

Project Description

The State College Community Land Trust (SCCLT), in partnership with State College Borough and Penn State's College of Arts and Architecture, plans to design and build a moderately priced, owner-occupied duplex utilizing advanced and long-term cost-effective green technology. The SCCLT is seeking funding for the acquisition of the land for this project. The land cost will be between $130,000 and $150,000. This project furthers the Borough's commitment to developing sustainability projects "using best practices to create lasting environmental, economic, community and organizational vitality." Although building a home would be a new experience for the SCCLT, it is not an usual activity for community land trusts. Recently, Union County has developed a similar project in Lewisburg, PA. The project was a collaboration of several Union County housing organizations as well as Penn State's Department of Architecture. In exploring the successes of the Union County project, Associate Professor Lisa Lulo has expressed a strong interest in partnering with SCCLT as part of her Department's works in creating sustainable housing.

Statement of Need

Lassie McDonald, a local realtor and property owner, has contacted the SCCLT and offered to sell a vacant lot (1394 University Drive) to the SCCLT. Ms. McDonald has offered this lot because she expressed her desire to have owner-occupied housing on the site, which is contiguous to the property of her current residence. The lot is approximately 20,400 sq ft and would accommodate a duplex on the site. The SCCLT wishes to purchase this site, build a duplex and sell the property as perpetual owner-occupied housing by utilizing Land Trust model.

Project Alternatives

N/A

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

SCCLT - Affordable Housing Design/Build

Impact on Operating Budget & Departments - Narrative

N/A

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$150,000								
$150,000		$0		$0		$0		$0	

Construction:	
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	$150,000

Total Project Costs

$150,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2015	12/31/2015	30 years

Project Number OP340

Project Scorecard 13

Capital Improvement Plan

2015-2019 Information Technology Projects

Project Number	Project Title	2015 Total Expenses	2016 Total Expenses	2017 Total Expenses	2018 Total Expenses	2019 Total Expenses
IT260	Storage Area Network (SAN) Expansion/Recovery	$63,000	$0	$0	$0	$0
IT280	High-Speed Internet Infrastructure	$105,000	$86,500	$96,000	$105,500	$50,000
IT300	Records Management System/Mobile Computer (RMS/MC)	$140,000	$0	$0	$0	$0
IT-PF139	PARCS Software System Replacement	$750,000	$0	$0	$0	$0
IT-PF142	Parking Meter Upgrade	$300,000	$0	$0	$0	$0
		$1,358,000	$86,500	$96,000	$105,500	$50,000

Capital Improvement Project Summary

Project Number	Request Type	Priority
IT260	Previously Authorized - Pending	Should Do

Project Title

Storage Area Network (SAN) Expansion/Recovery

Change from Previous CIP	Project Location
New Project	Borough Municipal and Service Buildings
Department	**Division**
Administration	Information Technology

Project Description

The Borough's files, images and applications are stored in a Storage Area Network (SAN). The current configuration saves files across two servers.

Statement of Need

Two storage devices were purchased to create a large storage area on the network to house shared drives as well as data from the diverse set of applications the Borough uses on a daily basis. Data and applications include Parking, Tax, and Finance. Because of the amount of data and the number of times it is accessed, the current configuration was implemented to focus on performance. The speed encourages saving data on the network -- rather than locally on desktops where files may not be recoverable. The increase in performance, however, created a configuration where loss of one server could result in data loss. During an outage in 2012, our accounting system (PIMS) was unavailable for a period of time. To date, we are unsure what caused the failure. The project seeks to redesign our storage to maintain/improve performance but also allow for faster recovery and provide redundancy. Adding another SAN would also allow us to improve replication, file archival and retention.

Project Alternatives

If a third storage device is not funded, Information Technology may be able to recover data from the backup system. However, the contrast is replication which reduces downtime to a few hours while a backup restore could take up to a week, leaving State College without access to some applications (PIMS, Tax, …), system files and data.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Storage Area Network (SAN) Expansion/Recovery

Impact on Operating Budget & Departments - Narrative

The General Fund will fund annual amounts for depreciation ($12,000) and maintenance and support ($7,000) which includes the hardware and software needed to run the devices and data replication.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact
	$19,000	$19,000	$19,000	$19,000

Operating Budget under Impact: General

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$63,000								
$63,000		$0		$0		$0		$0	

Construction:	
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	$55,000
Demolition:	
Software:	$8,000
Other:	
Land Acquisition:	

Total Project Costs

$63,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
2/1/2015	2/15/2015	5yrs

Project Number IT260

Project Scorecard 15

Capital Improvement Project Summary

Project Number	Request Type	Priority
IT280	New	Should Do

Project Title

High-Speed Internet Infrastructure

Change from Previous CIP	Project Location
New Project	Borough-wide

Department	Division
Administration	Information Technology

Project Description

This project is a phased implementation to create and extend high speed network connectivity throughout State College. The first phase will take advantage of existing physical (conduit) capacity in high density residential and commercial areas, in partnership with Penn State and local Internet providers, and progress in a coordinated effort for future expansion. The subsequent phases will work in step with the Borough corridor and revitalization programs in order to leverage project costs, extend reach and enhance public-private partnerships.

Statement of Need

In their current form, everything from Regional Public Safety to public consumption of information is requiring an increase in bandwidth to access the Internet. The current growth is only addressing what exists in the area and not what a concerted effort to create a high speed infrastructure can do for economic development. The Borough will need to undertake an Internet access initiative similar to the 2012-2013 Downtown and Neighborhood Planning. Needs and recommendations identified from other Borough initiatives, coupled with research and case studies from other municipalities, provide information that will assist in the technology aspect to "advance community and economic development." Communities that employ similar networks are supplementing the attraction offered to live and work in their area. A more connected community makes room for development of new enterprises, innovations, and a local workforce capable of telecommuting while enjoying life in the Borough.

Borough residents benefit in other ways in that their services provided are improved as staff is afforded real-time access to information required to fulfill their responsibilities as members of Patrol, Parking, Zoning, Public Works, etc.

Project Alternatives

N/A

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

High-Speed Internet Infrastructure

Impact on Operating Budget & Departments - Narrative

It is expected that maintenance agreements and asset replacement will become part of the operational budget. There is potential to realize secondary revenue streams by appropriately sizing the infrastructure.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$105,000	General	$86,500	General	$96,000	General	$105,500	General	$50,000
$105,000		$86,500		$96,000		$105,500		$50,000	

Construction:	
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	$395,000
Demolition:	
Software:	$48,000
Other:	
Land Acquisition:	

Total Project Costs

$443,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
3/1/2015	12/31/2018	10 years

Project Number IT280

Project Scorecard 18

Capital Improvement Project Summary

Project Number	Request Type	Priority
IT300	New	Must Do

Project Title

Records Management System/Mobile Computer (RMS/MC)

Change from Previous CIP	Project Location
New Project	Police Department
Department	**Division**
Police	Information Technology, Patrol

Project Description

The current RMS/Mobile Computer was purchased in 2008 and will no longer be supported by the vendor effective June 2015.

Statement of Need

The Police Department uses an electronic RMS/Mobile Computer that is jointly owned by 4 entites: State College, Penn State, Ferguson and Patton Townships. Currently, there is 20 years worth of data and police records in the system, which is widely used by officers in the field to complete all report documentation from the police cars.

The current system will soon be outdated and no longer supported by the vendor. Additionally, the current system operates on Windows XP and is unable to operate on Windows 7 or newer Windows versions. For security reasons, the federal and state government will be prohibiting the use of Windows XP for these systems in the near future.

Project Alternatives

Upgrade the current version of software or solicit proposals for a new product and installation.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Records Management System/Mobile Computer (RMS/MC)

Impact on Operating Budget & Departments - Narrative

With the exception of project implementation costs, routine operating expenditures in the Police Department will not increase. Annual software maintenance costs are projected to remain unchanged with an upgraded or new system.

The General Fund will fund the depreciation of the system over 4 years at $35,000 per year.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact
	$35,000	$35,000	$35,000	$35,000

Operating Budget under Impact: General

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$140,000								
$140,000		$0		$0		$0		$0	

Construction:	
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	
Demolition:	
Software:	$140,000
Other:	
Land Acquisition:	

Total Project Costs

$140,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
1/1/2015	12/31/2015	7 years

Project Number **IT300**

Project Scorecard **19**

Capital Improvement Project Summary

Project Number	Request Type	Priority
IT-PF139	Previously Authorized - Pending	Should Do

Project Title

PARCS Software System Replacement

Change from Previous CIP	Project Location
No Change	Parking Garages
Department	**Division**
Administration	Parking Facilities

Project Description

Replacement of the current revenue control PARCS system in the parking structures. This includes paystations and entry/exit gates.

Statement of Need

The old PARCS system is antiquated and unreliable from many different aspects, and it precludes State College from maintaining desired customer service levels. The paystations are not able to provide an acceptable audit trail and revenue control is a high priority. New technology will allow better service to the users of the facilities.

Project Alternatives

Continue with the old system.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

PARCS Software System Replacement

Impact on Operating Budget & Departments - Narrative

Funds will be allocated from fund balance in the Parking Fund.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
Parking	$750,000								
$750,000		$0		$0		$0		$0	

Construction:	
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	$750,000
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$750,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
3/1/2015	9/1/2015	10 Years

Capital Improvement Project Summary

Project Number	Request Type	Priority
IT-PF142	Previously Authorized - Pending	Should Do

Project Title

Parking Meter Upgrade

Change from Previous CIP	Project Location
New Project	Downtown
Department	**Division**
Administration	Parking Enforcement

Project Description

Convert current parking meters to have the ability to accept credit cards.

Statement of Need

Current parking meters only accept coins. The growing trend is to have the meters accept credit cards because this payment is becoming a standard expectation by consumers.

Project Alternatives

Leave the old meters in place.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Parking Meter Upgrade

Impact on Operating Budget & Departments - Narrative

There is an expectation that revenues would increase by at least 10-15%, or $55,000 - $75,000 a year.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact
	-$55,000	-$55,000	-$55,000	-$55,000

Operating Budget under Impact: General

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$300,000								
$300,000		$0		$0		$0		$0	

Construction:	
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	$300,000
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$300,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
6/1/2015	8/31/2015	10 years

Project Number **IT-PF142**

Project Scorecard **13**

Capital Improvement Plan

2015-2019 Streets Projects

Project Number	Project Title	2015 Total Expenses	2016 Total Expenses	2017 Total Expenses	2018 Total Expenses	2019 Total Expenses
ST001	Street Reconstruction	$675,000	$750,000	$500,000	$555,000	$1,040,000
ST002	Street & Alley Resurfacing/Curb Replacement/ADA Ramps	$453,000	$428,000	$436,000	$453,000	$410,000
ST021	Central Business District Streetlights	$250,000	$250,000	$250,000	$250,000	$250,000
ST022	Traffic Signal & Intersection Safety Improvements	$65,000	$105,000	$360,000	$140,000	$25,000
ST115	ADA Compliance Project	$68,000	$68,000	$68,000	$68,000	$68,000
ST121	Atherton Corridor Improvement Project	$0	$0	$2,156,500	$0	$0
ST941	Bicycle Facility Improvements	$0	$53,000	$25,000	$25,000	$25,000
		$1,511,000	$1,654,000	$3,795,500	$1,491,000	$1,818,000

Capital Improvement Project Summary

Project Number	Request Type	Priority
ST001	Revised Submission	Should Do

Project Title

Street Reconstruction

Change from Previous CIP	Project Location
Increase in Amount or Scope	Various
Department	**Division**
Public Works	Streets

Project Description

Street reconstruction is an ongoing program to upgrade deteriorated streets in which sub-base or pavement structure failures require reconstruction (see attached list). Each project will improve drainage, provide an adequate pavement structure for present and reasonable future vehicle loads, install pedestrian ramps with detectable warning devices, improve safety and reduce annual maintenance costs. Type I reconstruction costs range from approximately $400 to $500 per foot depending on the width of pavement, scope of drainage, improvements and other conditions. Type II reconstruction, which requires limited pavement sub-base repair, costs range from approximately $250 to $275 per foot. The ranges includes mobilization and all project costs, which vary depending on the scope of the project.

The following streets are recommended for reconstruction using General Fund monies:

2015 - Bellaire Avenue from University Drive to dead end, $675,000

2016 - Smithfield Street from Easterly Parkway to Nimitz Avenue, $750,000

2017 O'Bryan Lane from Westerly Parkway to Waupelani Drive, $490,000

2018 - Oneida Street from Westerly Parkway to Waupelani Drive, $550,000

2019 - Easterly Parkway from Allen Street to Garner Street, $1,040,000

Statement of Need

The selection of streets to be reconstructed or resurfaced is based on a Pavement Management Evaluation System which is completed every two years. The rating system consists of several elements, such as cracking, curb condition, rutting, potholes, drainage, patching, ride quality and traffic volume. The sum of these elements establishes the PCI (Pavement Condition Index), and this score then forms the basis for future maintenance. The worst street sections receive a more in-depth review as to need for curb work, utility work or "in fact" whether the street can be salvaged by resurfacing. Once identified, streets rated ”serious”, “very poor” or “poor” are recommended for improvement(s). The amount of work recommended is limited to the number of street sections that the budget can afford. Street reconstruction is completed to upgrade deteriorated streets in which sub-base or pavement structure failures require reconstruction which generally adds value to adjacent properties, and eliminates the need for extensive maintenance for approximately 25 years.

Project Alternatives

NONE

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Street Reconstruction

Impact on Operating Budget & Departments - Narrative

Reduced street maintenance.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$600,000	General	$600,000	General	$600,000	General	$600,000	General	$600,000
$600,000		$600,000		$600,000		$600,000		$600,000	

Construction:	$3,520,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$3,520,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
5/11/2015	9/1/2019	25 years

Project Number **ST001**

Project Scorecard **26**

Capital Improvement Project Summary

Project Number	Request Type	Priority
ST002	Revised Submission	Should Do

Project Title

Street & Alley Resurfacing/Curb Replacement/ADA Ramps

Change from Previous CIP	Project Location
Increase in Amount or Scope	Various
Department	**Division**
Public Works	Streets

Project Description

State College maintains approximately 48 miles of streets and 10 miles of alleys. An on-going maintenance program of crack sealing and sealcoating helps extend the life of the pavement, on average for 20-25 years. Actual life cycles vary between 10 and 30 years depending upon traffic volumes and the weight of vehicles using the roadway. The current cost of street and alley resurfacing is approximately $20/sq. yd.

Prior to a street being resurfaced, curb and gutter repairs are completed on an as-needed basis by State College Public Works crews and/or by contract. Handicapped ramps are installed at intersections in compliance with ADA requirements under the Department of Justice. Crews and/or contractor will also replace or repair any sanitary sewer, storm sewer, storm sewer inlet or junction box or sanitary sewer manhole prior to resurfacing. Finally, handicapped ramps are also reconstructed at intersections. Cost to complete these improvements is estimated at $10 per square yard of pavement area. Cost for these ancillary items are included in this project budget.

Statement of Need

Street and alley resurfacing and curb replacement is routine maintenance of pavement infrastructure.

Project Alternatives

N/A

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Street & Alley Resurfacing/Curb Replacement/ADA Ramps

Impact on Operating Budget & Departments - Narrative

Decrease annual "patch" and emergency repair costs and achieve maximum efficiency of public funds for roadway maintenance.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$436,000	General	$436,000	General	$436,000	General	$436,000	General	$436,000
$436,000		$436,000		$436,000		$436,000		$436,000	

Construction:	$2,180,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$2,180,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
6/17/2015	11/16/2019	20 - 25 years

Project Number **ST002**

Project Scorecard **19**

RESURFACING							
Street	**From**	**To**	**Last Improvement**	**Sq. Yds. Pvmt Area**	**L.F. of Curb**	**Length of Pipe**	**Inlets/ Manholes**
2014							
Buckhout Street	Beaver Ave	Foster Avenue	1987	2069	387	63	4
Ridge Avenue	Sunset Road	Glenn Road	1995	4118	644	1481	6
Edgewood Circle	Saxton Drive	Cul-de-sac	1996	2523	358	717	7
Sunset Road	Ridge Aveue	Hillcrest Avenue	1994	1880	340	838	9
Ferguson Avenue	McKee Street	Dead End	1986	1165	210	529	4
South Sparks Street	Prospect Avenue	Westerly Parkway	1992	2931	648	1589	16
Hamilton Ave	Fraser St.	Allen Street	1986	2698	779	1387	14
Fry Drive	Whitehall Road	Norma Street	1993	2333	919	1512	8
Total				**19717**	**4283**	**8116**	**68**
2015							
E. Fairmount Ave	Hetzel Street	Glenn Alley	1989	526	108	179	2
E. Foster Avenue	Locust Lane	Keller Street	1983	5393	876	850	11
Hetzel Street	Foster Avenue	Hamilton Avenue	1982	2960	438	1259	11
High Street	Foster Avenue	Holly Alley	1985	397	58	228	2
Jackson Circle	Mitchell Avenue	Cul-de-sac	1953	701	96	0	0
Hillcrest Ave	Atherton Street	Allen Street	1987	3300	2006	1488	11
North Allen Street	Hartswick Avenue	September Alley	1980	1523	1160	1082	5
New Alley	Miller Alley	Burrowes Street	1989	315	88	160	3
Total				**15115**	**4830**	**5246**	**45**
2016							
S. Gill Street	W. Foster Avenue	W. Nittany Ave.	1984	1284	378	58	2
Barnard Street	W. Nittany Ave.	W. Fairmount Ave	1984	894	284	84	2
McCormick Avenue	Pugh Street	University Drive	1996	8741	3200	3291	24
Prospect Avenue	Atherton Street	Gill Street	1966	3359	935	1551	13
Total				**14278**	**4135**	**4842**	**37**
2017							
Marylyn Avenue	University Drive	Tusseyview Park	2000	4704	630	1415	9
Allen Street	Atherton Street	Doris Avenue	1994	7833	2180	2306	17
Old Boalsburg Rd	Atherton Street	Whitehall Road	1995	2029	581	1174	7
Total				**14566**	**3391**	**4895**	**33**
2018							
Science Street	Atherton Street	Marylyn Avenue	2005	1483	168	1329	15
Garner Street	Easterly Parkway	Nimitz Avenue	1994	5921	1149	2184	14
North Sparks Street	College Avenue	PSU Line	1984	1685	436	508	4
Sowers Street	College Avenue	Beaver Avenue	2001	1189	204	397	8
Smithfield Circle	Smithfield Street	Smithfield Street	1974	4824	698	3155	22
Total				**15102**	**2655**	**7573**	**63**
2019							
Pugh Street	Beaver Avenue	Easterly Parkway	1988	11190	1788	4994	46
Nittany Avenue	Atherton Street	Fraser Street	1988	2497	328	620	12
Total				**13687**	**2116**	**5614**	**58**

Capital Improvement Project Summary

Project Number	Request Type	Priority
ST021	Revised Submission	Should Do

Project Title

Central Business District Streetlights

Change from Previous CIP	Project Location
No Change	Downtown
Department	**Division**
Public Works	Streets

Project Description

The average life expectancy of context sensitive street lights is 25-30 years. Because most of the street lights in the Downtown were installed in the early to mid-1980s, the street light extension/replacement project addresses the need to replace those fixtures, as well as add new fixtures where needs are identified. Reconstruction of handicapped ramps to meet the new ADA guidelines will also be included with the project.

2015 $250,000 - Install handicap ramps and replace streetlight poles, fixtures, and foundations on Beaver Avenue between "H" Alley and Burrowes Street;

2016 $250,000 - Install handicap ramps and replace streetlight poles, fixtures, and foundations on College Avenue from Atherton to Fraser Street and from Garner to High Street;

2017 $250,000 - Install handicap ramps and replace streetlight poles, fixtures and foundations on Beaver Avenue from Allen to McAllister;

2018 $250,000 - Install handicap ramps and replace streetlight poles, fixtures and foundations on Pugh Street from Beaver Avenue to Nittany Avenue and on East Foster Avenue from Allen Street to Pugh Street.

2019 $250,000 - Install handicap ramps and replace streetlight poles, fixtures and foundations on Burrowes Street, McAllister Street, Locust Lane and Heister Street between Beaver and College Avenues.

Statement of Need

Street lighting enhances the safety and ambience of the Downtown.

Project Alternatives

N/A

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Central Business District Streetlights

Impact on Operating Budget & Departments - Narrative

Street light replacements will reduce energy costs and maintenance expenses. The induction flourescent bulbs use 15% less electricity and last 12 years in comparison to high pressure sodium which lasts about 5 years.

Each additional street light will require approximately $10 per year for maintenance and approximately $36 per year in energy costs.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
CDBG	$250,000	CDBG	$250,000	CDBG	$250,000	CDBG	$250,000	CDBG	$250,000
$250,000		$250,000		$250,000		$250,000		$250,000	

Construction:	$875,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	$375,000
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$1,250,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
6/16/2004	11/16/2018	25 years

Project Number **ST021**

Project Scorecard **25**

Capital Improvement Project Summary

Project Number	Request Type	Priority
ST022	Revised Submission	Must Do

Project Title

Traffic Signal & Intersection Safety Improvements

Change from Previous CIP	Project Location
Increase in Amount or Scope	Various locations
Department	**Division**
Public Works	Streets

Project Description

This project is a compilation of the 2008 Comprehensive Pedestrian and Bicycle Program and the 2010 Planned Intersection Safety Improvement Plan, which recommends safety improvements at signalized and non-signalized intersections.

The study continued in 2014 with the evaluation of the next 6 intersections and it is expected that recommendations from that study will be implemented in 2016.

2015 - Complete pedestrian crossing improvements at Beaver/Hiester which includes handicap ramps, alterations to storm inlet and relocation of streetlight ($65,000);

2016 - Implement recommendations of next 6 intersections ($80,000), continue with the study of the next 5 intersections ($25,000);

2017 - Install pedestrian nodes on the west side of Burrowes Street at College Avenue and replacement of traffic signal poles and foundations. The project will be completed in conjunction with the streetlight replacement and handicap ramp improvements ($360,000).

2018 - Implement recommendations from study of next 5 intersections ($75,000). Complete pedestrian crossing improvements at Beaver/McAllister which includes handicap ramps, alterations to storm inlet and relocation of street lights ($65,000).

Statement of Need

This project allows State College to address and budget for needed safety improvements at intersections identified by the transportation consultant in a systematic way. Due to the high level of pedestrian crossings, a high number of bicyclists, and the high number of vehicles in State College, a comprehensive program will assist in outlining needs for improvements. Additionally, State College is responsible for the installation, maintenance, operation and replacement of traffic signals, when warranted by PennDOT. Intersections in need of upgrades are determined by age of the signal, crash history, intersection deficiences, lighting, pedestrian and bicycle amenities, including handicapped ramps, pedestrian signals, etc. When appropriate, grant money or other funding sources including Transportation Improvement Plan, Metropolitan Planning and PennDOT will be used.

Project Alternatives

Traffic signal mast arms have a life expectancy of 40 years. Signals have a life expectancy of 20 years and controllers have a life expectancy of 10 years.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Traffic Signal & Intersection Safety Improvements

Impact on Operating Budget & Departments - Narrative

Each new signal adds approximately $300 per year in additional maintenance costs and $500 per year in energy costs.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$65,000	General	$105,000	General	$360,000	General	$140,000	General	$25,000
$65,000		$105,000		$360,000		$140,000		$25,000	

Construction:	$590,000
Construction Contingency:	$30,000
Design, Engineering & Consultant Costs:	$75,000
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$695,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
6/16/2009	12/16/2019	40 years

Project Number **ST022**

Project Scorecard **18**

Capital Improvement Project Summary

Project Number	Request Type	Priority
ST115	Revised Submission	Must Do

Project Title

ADA Compliance Project

Change from Previous CIP	Project Location
Increase in Amount or Scope	All of State College
Department	**Division**
Public Works	Engineering, Streets

Project Description

In an effort to make all intersections within the Borough compliant with the latest ADA standards, several handicap curb ramps are replaced each year. Curb ramps are replaced as part of the yearly reconstruction and resurfacing projects. Additionally, in conjuction with the Downtown Master Plan, handicap ramps will be upgraded as projects within the downtown are developed, such as Pugh Street, Allen Street and College and Beaver Avenue.

Yearly funding of $68,000 is requested to continue to establish compliance at other intersections that are not a part of some other project. Drainage inlets and other existing features are design hurdles and each intersection will need a detailed survey and design to determine the extent of improvement needed to comply. Engineering estimates range between $5,000 and $8,500 per corner, which results in costs for the intersection ranging between $20,000 and $34,000.

In 2015, it is recommended that the handicap ramps at Allen/Fairmount and at Allen/Prospect be replaced.

Statement of Need

In order to comply with the most recently released standards for handicap accessibility at intersections, it will be necessary to upgrade nearly every intersection within State College. As it is not feasible to upgrade all intersections at one time, a plan has been developed to systematically work through State College until all intersections have been addressed. Many of the Central Business District intersections will be addressed with the streetlight replacement projects. The project is needed in order to comply with the latest standards for handicapped accessibility at intersections.

Project Alternatives

None

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

ADA Compliance Project

Impact on Operating Budget & Departments - Narrative

N/A

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact
$68,000	$68,000	$68,000	$68,000	$68,000

Operating Budget under Impact: General

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$68,000	General	$68,000	General	$68,000	General	$68,000	General	$68,000
$68,000		$68,000		$68,000		$68,000		$68,000	

Construction:	$323,000
Construction Contingency:	$17,000
Design, Engineering & Consultant Costs:	
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$340,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
3/15/2011	11/15/2026	25

Project Number ST115

Project Scorecard 17

Capital Improvement Project Summary

Project Number	Request Type	Priority
ST121	Revised Submission	Should Do

Project Title

Atherton Corridor Improvement Project

Change from Previous CIP	Project Location
Increase in Amount or Scope	Atherton Street between Highland Alley and the Bus Station
Department	**Division**
Public Works	Engineering, Streets

Project Description

Many improvements are planned for Atherton Street under separate projects, and this project combines all aspects into one project. The improvements include:
1. Street lighting from Highland Alley to Beaver Avenue and from College Avenue to the Bus Station;
2. New decorative traffic signal poles (including new luminaires) at the intersections of Beaver Avenue, College Avenue and the Bus Station;
3. New decorative traffic signal poles and mast arms for pre-emption signal at Highland Alley;
4. New handicapped ramps at the intersections of Beaver Avenue, Calder Way, College Avenue, the Bus Station, Highland Alley, Clay Lane and Railroad Avenue;
5. Pedestrian fence, widened sidewalks, and landscaping between Beaver and College Avenues, and Clay Lane and the IST Building;
6. New decorative poles and mast arms that hold directional signs both south of Beaver Avenue and north of College Avenue.
7.

Statement of Need

The Comprehensive Pedestrian and Bicycle Safety Study completed in 2008 and the 2010 Intersection Safety Improvement Plan both identified safety needs in this corridor. The project will address many of the safety needs as well as provide a new streetscape with benches, lighting, fencing, decorative poles, etc.

Project Alternatives

Complete as separate projects.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Atherton Corridor Improvement Project

Impact on Operating Budget & Departments - Narrative

Increased electricity consumption with additional of new street lights.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact
			$58,000	$58,000

Operating Budget under Impact: General

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
				Fund Balance -	$106,500				
				Current Debt	$800,000				
				State Grant	$1,000,000				
				General	$250,000				
$0		$0		$2,156,500		$0		$0	

Construction:	$1,750,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	$231,500
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	$175,000

Total Project Costs

$2,156,500

Estimated Start	Estimated Completion	Estimated Useful Life
5/3/2014	12/31/2018	50 years

Project Number ST121

Project Scorecard 19

Capital Improvement Project Summary

Project Number	Request Type	Priority
ST941	Revised Submission	Should Do

Project Title

Bicycle Facility Improvements

Change from Previous CIP	Project Location
Increase in Amount or Scope	Various
Department	**Division**
Public Works	Streets

Project Description

The Borough has been installing bike paths and/or bike lanes at several locations throughout State College for the last 25 years. The paths and lanes provide both transportation links and recreational opportunities and make vital connections to other facilities within the Borough, on campus and within the Centre Region. However, maintenance of the existing off-street paths has been virtually non-existent. As a result of a Bike Path Inventory Report, maintenance projects have been identified and prioritized, as follows:

2016 - Surface improvements and sign replacement for the Orchard Park Bike Path and the Blue/White Path ($28,000). Stormwater improvements south of Edgewood Circle ($25,000).

2017 - $25,000 for future identified maintenance
2018 - $25,000 for future identified maintenance
2019 - $25,000 for future identified maintenance

Ancillary projects such as covered bike racks will be located at approved locations.

Statement of Need

Bicycling is an important mode of transportation in State College, and rising fuel costs are only expected to increase bicycle use. Installation and maintenance of bike paths, lanes and amenities will be needed to meet the demands of those who choose to bike as a main means of transportation. The recently completed Downtown Master Plan also emphasizes the need for additional bicycle infrastructure.

Project Alternatives

N/A

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Bicycle Facility Improvements

Impact on Operating Budget & Departments - Narrative

Maintenance of bicycle facilities has been minimal and it is recognized that more effort is needed to maintain a desirable riding surface, ensure proper signage and trim back vegetation on a regular basis. Bicycle amenities have a limited amount of annual maintenance. Annual painting of bike lanes will cost about $100 per mile. Snow removal for off-street paths cost about $50 per mile per event.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
		General	$53,000	General	$25,000	General	$25,000	General	$25,000
$0		$53,000		$25,000		$25,000		$25,000	

Construction:	$128,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$128,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
4/1/2011	12/28/2019	25 years

Project Number **ST941**

Project Scorecard **20**

Capital Improvement Plan

2015-2019 Storm Water Projects

Project Number	Project Title	2015 Total Expenses	2016 Total Expenses	2017 Total Expenses	2018 Total Expenses	2019 Total Expenses
SW031	Memorial Field Drainage	$250,000	$0	$0	$0	$0
SW111	Stormwater Projects	$115,000	$75,000	$115,000	$50,000	$50,000
		$365,000	$75,000	$115,000	$50,000	$50,000

Capital Improvement Project Summary

Project Number	Request Type	Priority
SW031	Previously Authorized - In Progress	Should Do

Project Title

Memorial Field Drainage

Change from Previous CIP	Project Location
Increase in Amount or Scope	Foster/"D" Alley
Department	**Division**
Public Works	Storm Sewers, Engineering

Project Description

Storm water from approximately 50 acres of State College drains into the sinkhole, and State College has completed several projects to filter and clean stormwater.

For 2015, it is recommended that funds ($250,000) be designated for permanent storm filtering improvements to the final inlets at Foster/"D" Alley, Hole Alley and at Nittany "D" Alley.

Statement of Need

Because storm water is directly injected into a sinkhole, the storm filtering project will remove debris and other impurities from the storm water, thereby cleaning the water and helping keep the sinkhole clean and clear. An additional need is identified for the partnership between State College and SCASD to manage the stormwater that drains to Memorial Field.

Project Alternatives

N/A

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Memorial Field Drainage

Impact on Operating Budget & Departments - Narrative

Reduced sinkhole maintenance.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$250,000								
$250,000		$0		$0		$0		$0	

Construction:	$250,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$250,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
6/13/2012	11/13/2015	50 years

Project Number **SW031**

Project Scorecard **19**

Capital Improvement Project Summary

Project Number	Request Type	Priority
SW111	Revised Submission	Should Do

Project Title

Stormwater Projects

Change from Previous CIP	Project Location
Increase in Amount or Scope	Various Locations throughout State College
Department	**Division**
Public Works	Engineering, Storm Sewers

Project Description

Funding for the following projects is requested:

2015 - Woodland/Mitchell cross-lot replacement ($115,000).
2016 - Edgewood Sinkhole - construct reverse filter ($40,000), Westerly Parkway Reservoir/Wetlands - install debris rack ($35,000);
2017 - Orchard Park Basin Pipe Replacement - ($65,000), Various Pipe replacement to be identified ($50,000);
2018 - Various Pipe replacement to be identified ($50,000);
2019 - Various Pipe replacement to be identified ($50,000).

Additionally, it is suggested that $50,000 be programmed in 2017, 2018 and 2019 in order to address recommendations of the report.

Statement of Need

In 2011, State College began evaluating its storm sewer pipes once it was discovered that the system was starting to fail as it was reaching the end of its design life, especially for corrugated metal pipe. The evaluation has revealed that the larger diameter pipes are in good condition; however, the smaller diameter pipes vary from good to severe.

As a way to prioritize a replacement strategy, staff is focusing on those pipes that are located outside of a street right-of-way. These pipes cross private lots and although located in an easement often times property owners build and/or plant over the easement making it very difficult to access the pipe. In areas were conventional "dig & replace" is not possible, staff will be looking to use trenchless technology such as slip-lining.

Project Alternatives

Do nothing with the knowledge that nuisance flooding of uninhabited structures may still occur, or that depressions/sinkholes may form in the Orchard Park basin.

Capital Improvement Project Summary

STATE COLLEGE, PA

Project Title

Stormwater Projects

Impact on Operating Budget & Departments - Narrative

After completion of the projects there will be a decrease in maintenance required for the replaced pipe.

2015 Operating Impact	2016 Operating Impact	2017 Operating Impact	2018 Operating Impact	2019 Operating Impact

Operating Budget under Impact:

2015 Funding		2016 Funding		2017 Funding		2018 Funding		2019 Funding	
General	$115,000	General	$75,000	General	$115,000	General	$50,000	General	$50,000
$115,000		$75,000		$115,000		$50,000		$50,000	

Construction:	$405,000
Construction Contingency:	
Design, Engineering & Consultant Costs:	
Equipment:	
Demolition:	
Software:	
Other:	
Land Acquisition:	

Total Project Costs

$405,000

Estimated Start	*Estimated Completion*	*Estimated Useful Life*
3/15/2011	10/15/2019	50 years

Project Number **SW111**

Project Scorecard **17**

Borough of State College

2015 – 2019 Capital Improvement Plan Review Comments

#	Date	Comment	Project No.	Response	Council Disposition
1.	05/12/2014	***Is there an established procedure for neighborhoods to get on the list for a parkland acquisition?***	PK200 *(Page 21)*	Neighborhood members make requests and staff then works to bring a proposal to Council. If there is grant money available we can apply for funding for parkland acquisition.	No further action required.
2.	05/12/2014	***Clarification is requested for information under Municipal Building improvements as to why there is a need for keyless access for the public to the building elevators.***	BD131 *(Page 15)*	Elevators for general public use are shut down after regular operating hours; however, the Borough has tenants that may need the use of elevators after hours such as C-NET and the New Leaf Initiative. There is also an interest in also greater accessibility for staff with mobility issues that may need to access offices after hours or on weekends.	No further action required.
3.	05/12/2014	***Why is the priority for High Point Park a "Must Do" in 2015 and does the High Point Park project as currently described best address the needs of the neighborhood.***	PK084 *(Page 19)*	The High Point Park project is listed as a "Must Do," because the Borough received grant funding from DCNR for this project with the timeline submitted to DCNR as was described in last year's CIP. This project received overwhelming support from DCNR for providing ADA accessibility to current park features. Based on the CIP and the grant timeline submitted to DCNR, the project was planned for design in 2014 and implementation in 2015.	No further action required.
4.	05/12/2014	***If in the past the Borough has always put money into the Park Land Acquisition revolving loan fund, why is PK200 listed as a "could do" and not a "should do?"***	PK200 *(Page 21)*	The guidelines for establishing categories for the prioritization of projects in the CIP are described on page 8. Staff chose the classification based upon their best judgment, but these guidelines can change if Council desires.	No further action required.

#	Date	Comment	Project No.	Response	Council Disposition
5.	05/12/2014	***Please, when you make the final version of the parking fund projects, PF086 should say underneath is, "Only if PF152 is not applicable."***	PF086 *(Page 25)*	The final version of the CIP will be changed to reflect this comment.	No further action required.
6.	05/12/2014	***Is there an update on the new organics program?***	NA	Out of a total of 18 stops on commercial routes, three of the stops are in the downtown (a consortium of restaurants on the same block). In three weeks, a ton and a half of organic material has been pulled out of the three downtown stops, which represents about $100 in tipping fees.	No further action required.
7.	05/12/2014	***Concerns were raised about the level and quality of service with the use of new equipment that uses automation to allow for the crew to remain in the refuse truck. Information should be provided in the CIP to ensure that the same level of service will be provided. Additionally concerns were noted for providing adequate service to residents with mobility issues.***	RF320 *(Page 35)*	There are times when there are small amounts of brush that do not require automation. The grapple hook brush truck is recommended to assist workers with the collection of large, heavy brush. In these instances manual brush collection has a high potential to cause workplace hazards. Brush and refuse collection is one of the highest risk occupations. Only the collection method is being changed. Nothing different is being asked of residents in preparing brush for collection, nor is it staff's interest in degrading the level of service. Our goal is to maintain or improve the level of service, not require additional work for homeowners in presenting materials for collection, and to improve the safety of work completed by staff during collection.	No further action required.
8.	05/12/2014	***Is organics collection being provided to the fraternities?***	RF320 *(Page 35)*	The program is currently constrained by the amount of staff available to do a site assessment for the placement of containers. There is work underway to add organics collection to the fraternities and a pilot project has been started. This and the following question are in regard to Borough operations and would be best addressed during discussion of the 2015 Budget.	No further action required.

#	Date	Comment	Project No.	Response	Council Disposition
9.	05/12/2014	***Are we trying to do anything to improve recycling of corrugated cardboard?***	RF122 *(Page 33)*	Staff has been working with IFC to create cluster cans for multiple fraternities to share a cardboard container in close proximity. In much of the downtown, cardboard containers have replaced waste containers in many locations. Last week, the first cardboard dumpster was installed at a fraternity. The question is will someone need to give up a parking space or is there adequate clearance for the overhead dumping into the truck?	No further action required.
10.	05/12/2014	***Why is staff proposing new elevators in a new addition to the building rather than upgrading the existing elevator in the current elevator shaft?***	PF137 *(Page 26)*	Staff is proposing the installation of a traction elevator rather than a hydraulic elevator to improve the speed and quality of service of the elevators in the Fraser Street Garage. The existing hydraulic elevators have reached the end of useful life and will need to be replaced. Replacing the hydraulic elevators with high speed traction elevators will require a new tower to be constructed since the existing towers were not built for the structural loading requirement of a traction elevator. Traction elevators are not only faster, but they are also more energy efficient, are less costly to maintain and not susceptible to poor service in cold temperatures. A memo is attached with more information. Elevator construction and modernization experts indicate the cost of a typical modernization of a hydraulic elevator can range from 50% ($450,000) to 80% ($720,000) of the cost of new elevators. When reviewing the costs, please note that the elevator replacement ($900,000) is just one component of the overall Martin Luther King Plaza upgrade and will be integrated to enhance the entire area.	No further action required.
11.	05/12/2014	***What work will be done in terms of resurfacing after sanitary sewer projects are finished?***	SS-1 *(Page 37)*	Projects are generally scheduled so that resurfacing is scheduled for the same year or where scheduled resurfacing will occur in the next year.	No further action required.

#	Date	Comment	Project No.	Response	Council Disposition
12.	5/19/2014	***When the Fraser Street Project is built along Calder Way, will the utilities be placed underground? Wouldn't it be more cost-effective and aesthetically appealing to place the utilities underground while the street it under construction?***	OP142 *(Page 52)*	The Downtown Master Plan did look at whether it was feasible to bury the utilities, but did not suggest this option. The Borough would have to acquire additional right-of-way or and the utilities would have to be stacked vertically. As for Fraser Centre, a portion of the overhead electric will be buried under the property owner's sidewalk along Calder, but communication lines are not proposed to be buried.	No further action required.
13.	5/19/2014	***For the 100 block Allen Street, there was some talk about turning it into a temporary or permanent closing of Allen Street as a pedestrian mall.***	OP142 *(Page 52)*	There could be a component of feasibility that could be studied; however, the Downtown Master Plan did not recommend closing the 100 block of Allen Street permanently as a pedestrian mall. Staff will look at a flexible design treatment to allow the 100 block of Allen Street to be used as a public plaza on special occasions throughout the year.	No further action required.
14.	5/19/2014	***Funding in 2015 has $350,000 for only planning, design and engineering work. Council should be able to see what this design work will entail. Council should be given more information on the scope of the project before being asked to approve spending at the recommended amount. A list of what the consultants should design for us would be acceptable.***	OP142 *(Page 53)*	Attached to this matrix is a memo from the Planning Department and attachments with additional information as requested by Council. More extensive information would be provided during the budget. The pages provided are used as guidance documents for staff when describing the scope or work and the deliverables for the project. Professional services typically cost between 7% ($324,765) and 10% ($463,950) of total construction costs. In the first year, staff should hire a consultant to layout the plan to give to designers and contractors better identifying what the projects would entail. The consultant should be hired to work with staff in order to better define the projects over the next five years.	No further action required.
15.	5/19/2014	***An error was noted on page 53 of the CIP.***	OP142 *(Page 53)*	Page 53 contained an incorrect computer-generated formula in the field. This will be updated and presented to Council.	No further action required.

#	Date	Comment	Project No.	Response	Council Disposition
16.	5/19/2014	***For the West End Transportation project the description talks about the connection to the Ferguson Township component. How would you characterize staff conversations with the Township to coordinate projects?***	OP053a/d OP142 *(Page 42)*	The Planning Department has met with Ferguson Township's new Planning Director to make sure that they are up-to-date. A meeting will be scheduled during the summer to continue conversations on agreed upon objectives and ways to work together on these projects.	No further action required.
17.	5/19/2014	***The Zoning and Land Development Ordinance Rewrite is an important project to address issues with the convoluted nature of the current zoning and land development ordinances. Interested was noted in pursuing this project earlier than in 2016.***	OP254 *(Page 54)*	Due to financial constraints in 2015 and recent staffing changes in Planning it is unlikely that the zoning revision project would require the expenditure of Borough funds before 2016. However, significant work can begin prior to June 2015 in order to advance the project. Primarily, staff will pursue potential outside funding sources to obtain the $50,000 match identified in the CIP. Staff will also work with the appropriate stakeholders and decision makers to build consensus on the work scope of the project and begin the consultant selection process when appropriate.	No further action required.
18.	5/19/2014	***Is OP254 a project to improve the consistency, clarity and consolidation of the current ordinances or is it to create new zoning and land development ordinances?***	OP254 *(Page 54)*	The Neighborhood Plan and the Downtown Master Plan have laid the foundation for the re-write, and the Planning Commission is reviewing the current ordinances in preparation for the hiring of a consultant to assist in this work. The exact scope for that work will be defined over the next year to ensure that when a consultant is hired, the project will be well-defined and that the confusion and contradictions within the current ordinances are well addressed.	No further action required.
19.	5/19/2014	***What is the process for monitoring the cost savings of the energy efficiency projects?***	OP121 *(Page 46)*	In general, staff looks at utility bills and sewage treatment costs. For example, the Borough is looking at meter rates through the Inflow and Infiltration project. A 4- to 5-year payback is expected on lighting projects.	No further action required.

#	Date	Comment	Project No.	Response	Council Disposition
20.	5/19/2014	***Does the Borough have a policy for digital record retention?***	IT260 *(Page 59)*	Digital records follow our same policies for paper records. For general records, the retention policy is seven years, for police records, 20 years.	No further action required.
21.	5/19/2014	***A concern was expressed regarding residents' and staff's access to their own personal data if the cloud is used to retain records and ensuring redundancy. Additional concern was raised about actual destruction of records. Are there ways for the Borough to address these issues?***	IT260 *(Page 59)*	The IT Department reviews policies, security, and Service Level Agreements for all IT solutions and their providers, whether the service is hosted in-house or elsewhere (cloud). As needed, we may require assistance of our legal counsel prior to moving forward with the project. This is an operations question that is best addressed during the budget process.	No further action required.
22.	5/19/2014	***The PSE committee reviewed a proposal for bringing very high-speed internet to the area. Is this idea still part of the discussion?***	IT280 *(Page 61)*	This project is not directly related; however, it did highlight that the Borough does not yet have the infrastructure to support initiatives like the one presented to PSE (Gig.U). The initiative has support and will build on those partnerships. There is also another program to install fiber for universities throughout Pennsylvania that may dovetail into this project.	No further action required.
23.	5/19/2014	***Let's figure out what it would cost to lay the fiber and make sure that we have an idea of what would we attach it to and how would it be used before funding IT280.***	IT280 *(Page 61)*	We currently have operations in Borough departments that can use data in the field, including Police, GIS, Public Works and Health. The budgetary numbers are based on estimates from providers and government best practices in relation to areas that have capacity or in areas that could leverage current construction to decrease the cost of installing the fiber. There will be unexpected costs, but research was conducted to come up with the best cost estimate.	No further action required.
24.	5/19/2014	***Will the PARCS replacement also include the Pugh Street Garage?***	IT-PF139 *(Page 65)*	Two provisions will be explored. Install new equipment in Pugh and move it when needed or continue with the current pay stations and exit gates. The latter requires our staff to run outdated hardware and software in tandem for one garage. Also, there are likely more issues with education and operation of two systems for customers, than in relocating equipment.	No further action required.

#	Date	Comment	Project No.	Response	Council Disposition
25.	5/19/2014	***Does the return on investment (ROI) support the implementation of new parking meters?***	IT-PF142 *(Page 67)*	It is expected that the return will follow the success of the kiosks currently installed in the Borough parking lots and decks. The kiosks ROI was less than one-year, despite the project estimate of 3- to 4-years.	No further action required.
26.	5/19/2014	***What are the fees for credit card vendors?***	IT-PF142 *(Page 67)*	The fees will change as the Borough will choose an enterprise-wide credit card vendor. Currently, the fee is off-set by the decreased labor costs of collecting cash and coins. In addition, that saved staff time is used for other essential tasks, including enforcement. While it is not reflected as a direct change in parking staff costs, it does recognize real savings. Staff has compiled a summary of the Borough's payments to credit card vendors: • Fees to Official Payment from 6/30/12 to 3/1/14 totals $8,849 (average of $421/month), based on a service fee of 2.5% of the cost of the transaction. • Fees to Chase Payment Tech (from parking garages and lot revenue) for a 12-month period totals $74,089 on revenues of $1,030,605 (7.2% of revenues generated). • Future payments for using Tyler Cashiering (MUNIS) will be similar to Official Payment, ranging from 2.25% to 2.5% per transaction.	No further action required.
27.	6/2/2014	***Multiple Council members reinforced the need to begin the Zoning and Land Development Ordinance Rewrite earlier than 2016. If not in January of 2015, could the project begin by June of 2015? The suggested edit to the CIP would reflect "Something must be being done by June of 2015."***	OP254 *(Page 55)*	The response to this question was captured in item number 17 of this matrix in reference to comments made at the May 19 Council meeting.	No further action required.

#	Date	Comment	Project No.	Response	Council Disposition
28.	6/2/2014	***Traffic signal improvements are mentioned for locations that are very close together, for example at Beaver at McAllister and at Heister. Clarification is requested regarding the number of traffic signals to be employed and the types of safety devices proposed for these projects at these different locations.***	ST022 *(Page 77)*	The projects that are described do not include traffic signals. Many of these projects are geared toward improving handicap accessibility, addressing stormwater issues, fixing street lights and adding bump outs (pedestrian nodes) to improve safety.	No further action required.
29.	6/2/2014	***A number of projects are focused on completing ADA accessible ramps, which increase the costs of these projects substantially. Please provide additional information as to why the Borough must make improvements to what appear to be adequate ramps.***	NA	The guidelines set forth for any type of ADA accessible ramps are set by the Department of Justice. The Department creates the criteria by which the Borough must review any project where greater than 10% of the area is being reconstructed for additional handicap improvements that may be made. If the Borough makes an improvement to a street, the policy has been to improve the ramps to make sure that the Borough is following that criterion. Failure to follow this criterion could result in legal cases against the Borough.	No further action required.
30.	6/2/2014	***What are the benefits of having the Atherton Corridor Project as one contract?***	ST121 *(Page 81)*	A number of the improvements that the Borough had proposed for that project, including required handicap ramps, will now be done as part of the PennDOT project. The Borough will be doing the sidewalk improvements, street lights and items to meet traffic signal standards. Anything between the curbs will be completed by PennDOT. Additionally, new grant monies are available that could assist the Borough in completing our portion of the project. Having more than one contractor at a project location can cause possible conflicts and delays.	No further action required.

#	Date	Comment	Project No.	Response	Council Disposition
31.	6/2/2014	***Regarding the O'Bryan Lane street reconstruction slated for 2017, will the school project be finished by the time the street reconstruction project is finished?*** ***What affect will the school project have on the timeline and how can we best balance the need for improvements on this street and the best use of Borough resources.***	ST001 *(Page 70)*	Completion of the School may not be until 2018. The timeline for the construction of the school may change, which streets are completed first, but it will not change the amount of funding allocated for each year in the CIP. The street in most need for reconstruction is Bellaire Avenue. The street reconstruction report also shows the need for the reconstruction of O'Bryan Lane. If we were to put a thin coat of asphalt on it in the meantime, the cost would be approximately $30,000, but the handicap ramps and other safety improvements would be required at the same time. Staff will keep Council apprised of the construction schedule in reference to the school project. The final schedule for this project can be reevaluated in 2015. If staff were to move forward with reconstruction on an earlier date, it would be important to have a definitive plan and location of curb cuts prior to reconstruction. Construction vehicles for the school project should not be a problem. The vehicles that most impact the road are buses, not construction vehicles.	No further action required.
32.	6/2/2014	***A typo was located on page 87, "Increased ordinance enforcement"***	SW031 *(Page 87)*	Staff will take a look at the narrative and make a correction.	No further action required.
33.	6/2/2014	***Are the Borough's stormwater management projects paying off in terms of decreasing flooding?***	SW111 *(Page 89)*	The projects described in the CIP are mostly for stormwater pipe replacements. Currently there are no reports of structural flooding. As noted in the "Project Alternative" section, the alternative of doing nothing may result in flooding of uninhabitable structures or the formation of depressions/sinkholes. There are some locations where there is not a large enough pipe or we cannot put in a larger pipe. For the most part, stormwater has been adequately addressed. In dealing with stormwater, the largest hurdle will be the replacement of a large amount of corrugated metal pipe that is susceptible to corrosion. The pipe that goes down Easterly and Westerly Parkway is in good shape; however, salt corrodes the bottom of the smaller metal pipes.	No further action required.

STATE COLLEGE BOROUGH

MEMORANDUM PLANNING DEPARTMENT

to: State College Borough Council
from: State College Public Works Department Staff
subject: Elevator Comparison between Traction and Hydraulic Options
date: 6/2/2014

The following information regarding elevator options at the Fraser Street Garage was provided by Public Services Manager Ed Holmes for your review:

- Elevator industry standards call for hydraulic elevators only up to 45' rise, with exceptions to 60' principally in residential applications, and hydraulics should not be used in exterior applications. (see Elevator World article at http://www.elevator-world.com/Extras/GreenArticles/March%2089.pdf.
- University of Michigan and University of Kentucky post their design standards online. Both design standards stipulate that hydraulic elevators shall not be installed in parking structures. (see Michigan design standards at http://www.umaec.umich.edu/desguide/tech/14/14000.pdf and Kentucky design standards at http://www.uky.edu/Facilities/CPMD/standards/div14/14200S02_elevator.pdf.
- Elevator "Level of Service" evaluations review the up-peak round trip time and design systems that result in departures from the lobby every 30 second intervals for other than residential applications. (Parking Structures: Planning, Design, Construction, Maintenance, and Repair, Chrest, Smith, Bhuyan, 3rd edition). In the single elevator situation at Fraser Garage where the elevator travels at 100 feet per minute, the maximum round trip time would be 1 minute 12 seconds, not including time to board or discharge passengers. Chrest et al states the wait times over 1 minute are acceptable in special event situations, but for Fraser garage one minute or more seems to be more the norm.
- Modern traction elevators can save as much as 75% of the energy used in a typical hydraulic elevator. This information was found at http://www.aaceiatlanta.com/2010%20AIA%20Presentation%20-%20Elevator%20101.pdf.
- Elevators generally have a 20 to 25 year useful life. At that point, major rehabilitation should be considered to reduce maintenance costs (numerous sources, including the Whitestone Building Maintenance and Repair Cost Reference and Facilitiesnet.com. see Facilitiesnet article "Elevators: ROI depends on building owner's "ROI" at http://www.facilitiesnet.com/elevators/article/Elevators-ROI-depends-on-building-owners-%E2%80%98ROI%E2%80%99--1414#.

STATE COLLEGE BOROUGH

MEMORANDUM PLANNING DEPARTMENT

to: State College Borough Council
from: State College Planning Department Staff
subject: Scope for Streetscape Improvements for OP053A and OP142 in 2015-2019 CIP
date: 6/2/2014

During the May 19, 2014 review of the draft 2015-2019 Capital Improvements Plan, Borough Council requested additional information for the scope of the streetscape projects recommended for projects OP053a, West End Transportation Infrastructure Improvements, and OP142, Downtown Master Plan Infrastructure Improvements.

Staff indicated that at the time of preparing projects for the CIP, a detailed scope for these projects is not determined. However, general scopes are used based on planning documents in order to provide an estimate for costs. Attached to this memo are several pages from the Downtown Master Plan, adopted by Borough Council August 19, 2013, which staff consults when preparing these project requests.

Page 240, attached, is a map of proposed Streetscape Typologies. This presents a map of roads in downtown and the West End, and assigns them a “typology” for their design and type of street furnishings. The Design Guide, which was provided as an appendix to the Plan and noted in the attached pages 237-245, thoroughly outlines the elements that would be included in these streetscapes.

The specific question was asked of staff during the May 19 review, “What would be included in a consultant’s design and engineering request for project OP142 for $350,000 in 2015?” An illustrated Plan of the 100 block of Allen Street, from the Downtown Plan, is included on the attached page 105. This illustrated Plan, the map from page 240, and the Streetscape Type A-Primary description from pages 239-240 would be provided to a consultant to put together detailed design and construction documents.

Similarly, for streetscape enhancements associated with OP053a, the map would be provided, along with the text for Streetscape Type C for West College Avenue (page 243-244 attached) and text for Streetscape Type A-Secondary (pages 241-242) for either Sparks or Gill Street.

When these projects are estimated in the CIP, staff uses these documents as a guide and removes elements that were part of recent improvements that would not need to be redone, such as curb replacements or street light installation. Then staff uses recently completed projects with a similar scope to estimate cost.

A. *Enlarged Bulb-Out and Bicycle Storage*

B. *Brick Sidewalks; Bollards Between Sidewalks and Street*

C. *Brick Paving in Street; Flush with Sidewalk Grade*

D. *Brick Crosswalks at Calder Way*

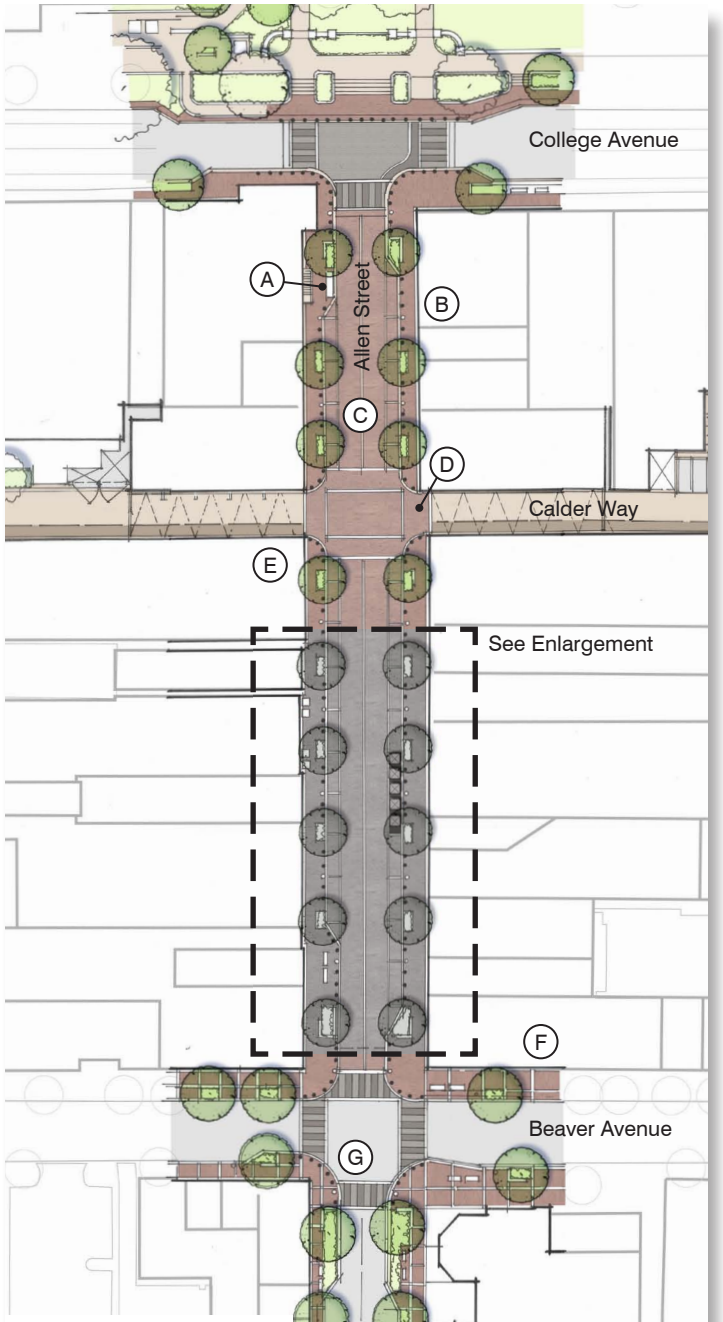
E. *Relocated or New Street Tree, Typ.*

F. *Brick Paving Along Beaver Avenue to Match Existing Borough Standard Adjacent to Schlow Library*

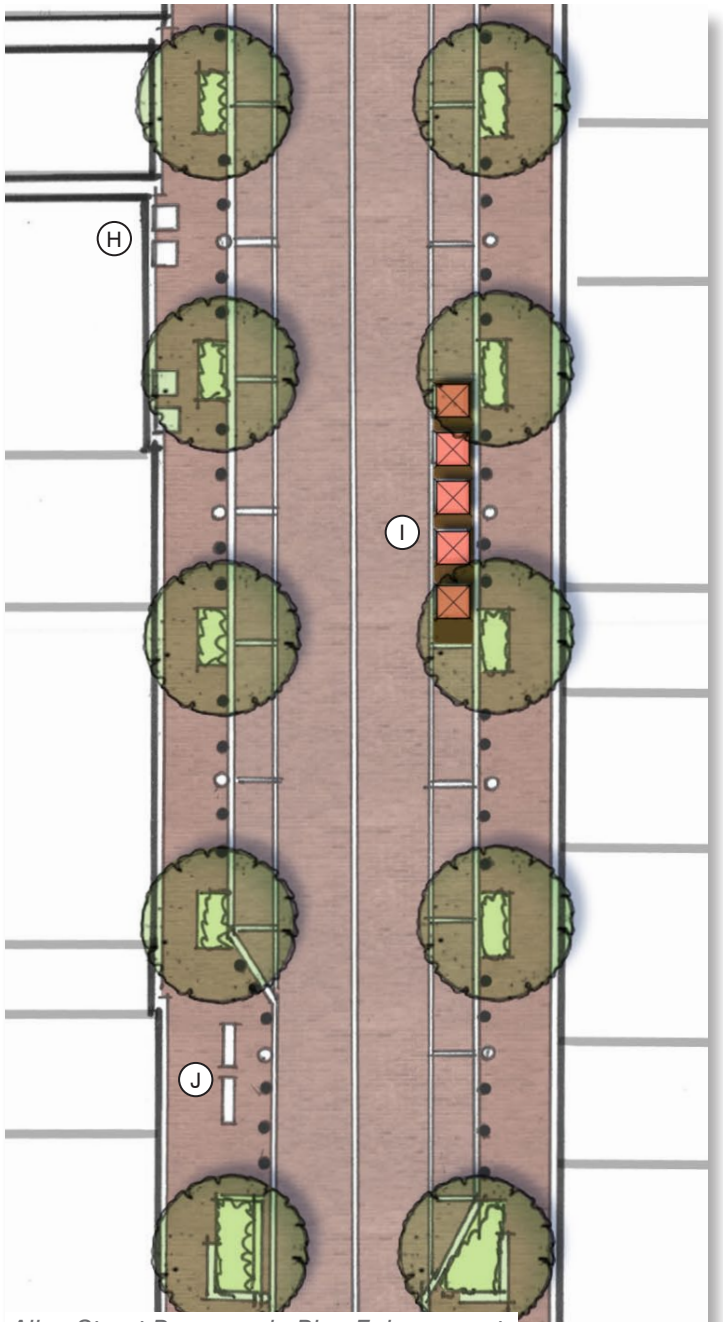
G. *Stamped Concrete Crosswalks to Match Treatment Along College Avenue; Center of Intersection Remains Asphalt*

H. *Outdoor Seating/ Merchandise Display Opportunities*

I. *"Pop-Up Cafes" or "Parklets" in Parallel Parking Zone; May Be Temporary or Permanent and May Rotate Locations*



Allen Street Promenade



Allen Street Promenade Plan Enlargement

APPENDIX C: DESIGN GUIDE

Overview

This design guide provides additional design criteria relevant to the recommendations of this master plan. It is not intended to be a complete design guideline document, rather an identification of additional elements to be incorporated into the Borough's Design Guide.

Design specifics are provided for streetscapes (materials and furnishings palette and recommendations by street typology), architecture and community branding. In addition, there is a section on sustainable practices which describes best practices in sustainable development. Considerations for sustainability are also incorporated into specifics as they relate to streetscapes.

Branding Style Guide

The brand style guide includes guidance on proper usage of the identity system, color specifications in RGB, CMYK and Pantone, a copyright release allowing the Borough and Downtown Improvement District to modify and use the system as needs evolve and a simple licensing agreement should Downtown Improvement District wish to allow products with the logo to be developed and sold. In addition, a complete electronic file system with all logos, ad templates, typefaces and support graphics has been provided.

Streetscape Materials and Furnishings Palette

Following is a summary of standard streetscape elements that should be used throughout downtown. All elements will not be included on every streetscape. The streetscape typologies described following this section identify the elements that are associated with each street type. The outline below represents general descriptions; refer to Borough specifications for detailed specifications.

Ornamental Street Light Options (Existing Borough Standard)

Union Metal Corporation Nostalgia Lighting Poles
- Octaflute tapered streetlight pole (23')
- Bracket arm (6' long at 23 foot mounting height)
- Outlet mounted 6" below Luminaire arm
- Banner arm
- Black

King Luminaire
- 165 watt QL induction luminaire
- Black

Approved Equals

Ornamental Pedestrian Light Options (Existing Borough Standard)

Holophane Lighting
- Fluted straight pole (14'-5")
- Parking meter arm
- Banner arm
- Pedestrian control box provision
- 85 watt QL induction luminaire
- Post top finial
- Black

Approved Equals

Sidewalk Paving Options

Brick on concrete base with concrete banding (existing standard)
- Brick to be selected as part of Allen Street Promenade Project.
- Vehicular Thickness
- Consider matching specification used on campus (pavers by Whitacre-Greer)

Brick on concrete base with no concrete banding (proposed standard for some applications)
- Same manufacturers as above

Permeable pavers (limited applications only)
- Varies and should be determined by specific situation

Scored concrete
- Standard 5' saw cut/scoring (existing standard)
- Special scoring (proposed option for limited applications)

Alley Paving Options

Asphalt (existing standard)

Stamped concrete (proposed option for limited applications)
- Varies and should be determined by specific design situation

Concrete Unit Pavers
- Key areas, private parking pads adjacent to alley

Crosswalk Options

"Piano Key" white thermoplastic markings (existing standard)

Color stamped concrete (proposed standard for limited applications)
- "Cobble/stone effect," gray color range
- Imitation brick look/color to be avoided

Tree Pits (Existing and Proposed Standards)

Tree Grate
- 60" square "Boulevard" by Neenah Foundry (existing standard)
- 60" x 84" rectangular "Boulevard" by Neenah Foundry (proposed option)
- Cornell Structural Soil

Tree Guard
- Existing Standard (6' Ht., 16" Opening)

Planter Pots
- To be selected as part of first streetscape project
- Custom designs (select areas)

Street Furniture

Bench
- Model 119-60, 6' by DuMor (Borough Standard)
- Black (proposed standard)
- Scarborough by Landscape Forms, Inc. (Campus side of College Avenue)
- Black

Trash Receptacles
- Concourse Series FC-12 by Victor Stanley (Borough)
- Midtown 32 by Keystone Ridge Designs, Inc.
- Black (proposed standard)

Recycle Receptacles
- Model FC-12 by Victor Stanley
- Black

BigBelly Solar Waste/recycling
- Black/Gray

Newspaper Corral
- To be selected as part of first streetscape project
- Black

Bike Facilities

Bike Racks
- Model custom design by Spicer Welding & Fabrication
- Black
- Custom design (special locations)

Bike Hitch
- Bike Hitch by Dero, A Playcore Company
- Black
- Select locations
- Custom design (special locations)

Covered Bike Parking
- "Apex" by Duo-Gard
- Black
- Custom design (special locations)

Transit Shelter
- Penn State standard, custom design by Enseicom
- Black

Retaining and Seat Walls
- Limestone to match historic campus wall
- Brick to match campus brick, east of Garner

- Custom (to be identified during time of streetscape design)

Ornamental Pedestrian Channelization Fence
- Custom design to use Penn State post and chain post detail
- Black

Hoop Fence
- Custom design by Brooks Welding - Pleasant Gap, PA (Borough Standard)
- Black

Streetscape Typologies

Following is an outline of design specifics as they relate to each street typology. Many design specifics are determined as part of this master plan, however, some will be determined as each street is being designed.

Type-A Primary

These streets are the most important in terms of establishing the downtown public realm image and framework and receive the highest level of design treatment, going above and beyond what has already been completed downtown.

Locations

Allen Street Promenade (College to Beaver)

College Avenue Core (Atherton to Garner)

Heister Street (College to Beaver-Potential Future, similar to Allen Street Promenade)

Signal Mast Arms

Borough standard all signalized intersections

Street and Pedestrian Lighting

Borough Standard

Pavement

Brick/concrete base: South side College Avenue sidewalks and paved areas adjacent to transit stops and curb areas on north side. Allen Street, building face to building face, including crosswalks

Concrete: Shared Use path/upper walk on campus/ north side

Permeable pavers: (where necessary to provide for drainage/amenity strip on south side of College Avenue)

Stamped concrete: Crosswalks on College Avenue (cobble/stone paving pattern and color) and bus pull-off zones

Tree Pits

Tree grates: College Avenue, south side and as needed on north side; Allen Street Promenade

Tree lawns: College Avenue, north side

Structural soil: College Avenue (tree grate locations); Allen Street Promenade

Planter Pots: College Avenue, both sides

Street Furnishings

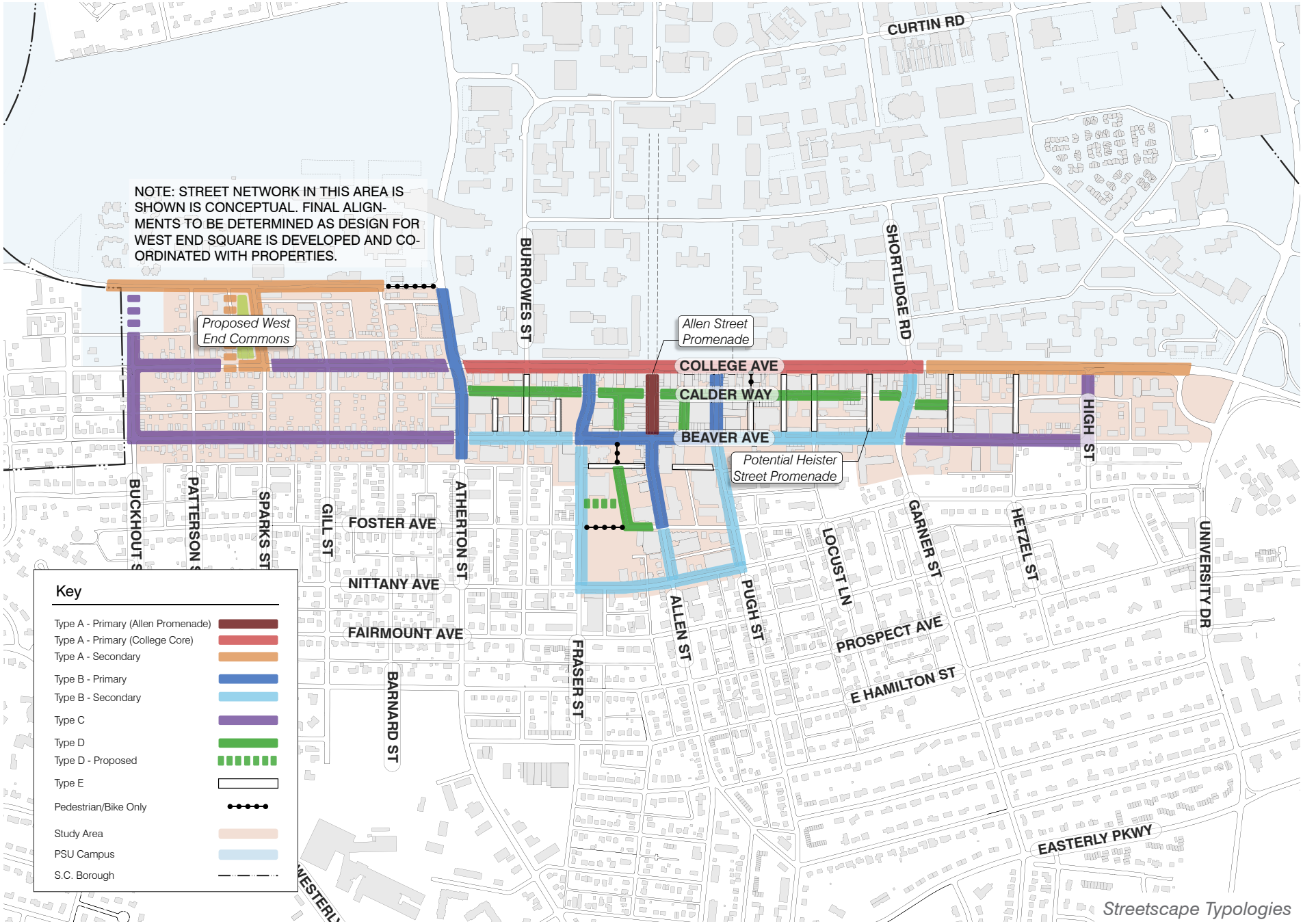
Bench, trash receptacles and recycle receptacles: Borough standard south side of College Avenue and throughout Allen Street Promenade (black); campus standard north side of College (black)

Newspaper Corrals: College Avenue and Allen Street Promenade, both sides at transit stops and intersection nodes

Bike Facilities

Bike racks: At larger intersection nodes and gathering areas along both sides of College Avenue and Allen Street Promenade near College and Beaver intersections

Bike hitch: Both sides of College Avenue and Allen Street Promenade in smaller nodes and gathering areas.



Streetscape Typologies

Transit Shelters

College Avenue transit stops

Stone Retaining Walls

Limestone: north side of College (west of Shortlidge intersection)

Brick: north side of College (east of Shortlidge)

Custom: South side of College Avenue and throughout Allen Street Promenade (to be determined at time of final design, if needed)

Special Considerations

BigBelly Solar Waste/Recycling: Key locations along College Avenue, both sides and Allen Street Promenade

Infiltration Planters: South side of College Avenue where needed to accommodate grade transitions in amenity strip

Rain Gardens: Key locations along College Avenue (in larger bulb-out areas on south side and within lawn areas at South Halls) and Allen Street Promenade based on feasibility with geotechnical investigations

Use of Recycled Materials: Along College Avenue and Allen Street Promenade as special accents such as stone slab "benches," pavement inserts, etc. (to be determined at time of design)

Public Art: Various locations, particularly in gathering areas and nodes (to be determined in conjunction with public art master plan)

Type-A Secondary

These streets are also important in terms of establishing the downtown public realm image and framework and are natural extensions to Type A –Primary streets.

Locations

College Avenue (Garner to University)

West College Avenue (Segment near Sparks, associated with proposed West End Square)

West Campus Drive (Barnard Street to Buckhout Street)

Sparks (Between College and West Campus Drive)

Proposed Street (Part of street network to define proposed open space)

Signal Mast Arms

Borough standard all signalized intersections

Street and Pedestrian Lighting

Borough Standard

Pavement

Brick /concrete base: All sidewalks

Tree Pits

Tree grates: All streets

Structural soil: All streets

Street Furnishings

Bench, trash receptacles and recycle receptacles: Campus standard north side of West Campus Drive; Borough standard all other streets

Newspaper Corrals: West Campus Drive

Bike Facilities

Bike racks: At larger intersection nodes and gathering areas along all streets

Bike hitch: Along all streets in smaller nodes and gathering areas.

Transit Shelters

College Avenue transit stop near Sparks Street and any future stops along West Campus Drive

Special Considerations

BigBelly Solar Waste/Recycling: Key locations along West Campus Drive

Infiltration Planters: Consider along West Campus Drive

Rain Gardens: Consider along West Campus Drive and within proposed West End Square based on feasibility with geotechnical investigations

Use of Recycled Materials: Along key locations of West Campus Drive and streets defining proposed West End Square

Public Art: Along key locations of West Campus Drive and streets defining proposed West End Square(to be determined in conjunction with public art master plan)

Type-B Primary

These streets are important streets that define the downtown core. Some streetscapes along these streets have already been completed (portions of Allen and Fraser Streets and portions of Beaver Avenue) or are in the process of being implemented (a portion of Atherton Street and a portion of Pugh Street) and have set the materials standard for all of downtown.

Locations

Atherton Street (Between Railroad Avenue and West Highland)

Pugh Street (Between College and Beaver)

Beaver Avenue (Incomplete sections between Fraser and Pugh)

Signal Mast Arms

Borough standard all signalized intersections

Street and Pedestrian Lighting

Borough Standard

Pavement

Brick /concrete base and Concrete Banding : All streets (consider eliminating band that runs the length of the sidewalk)

Tree Pits

Tree grates: All streets

Planter Pots:

All streets where room allows

Street Furnishings

Bench, trash receptacles and recycle receptacles: Borough standard

Newspaper Corrals: All streets at larger gathering nodes and transit stops

Bike Facilities

Bike racks: At larger intersection nodes and gathering areas along all streets

Bike hitch: All streets in smaller nodes and gathering areas.

Transit Shelters

Beaver Avenue transit stop

Special Considerations

BigBelly Solar Waste/Recycling: Key locations along all streets

Rain Gardens: Key locations along Pugh Street based on feasibility with geotechnical investigations

Use of Recycled Materials: Along all streets as special accents such as stone slab “benches,” pavement inserts, etc. (to be determined at time of design)

Public Art: Along all streets, particularly in gathering areas and nodes (to be determined in conjunction with public art master plan)

Type-B Secondary

These streets complete the perimeter of the downtown core. The primary difference between these streets and Type B-Primary is that they do not utilize the brick/concrete banding paving pattern. Sidewalks are primarily concrete with some brick accent areas.

Locations

Beaver Avenue (Between Atherton and Fraser and between Pugh and Garner)

Garner Street (Between College and Beaver)

Allen Street (Between Foster and Nittany)

Nittany Avenue (Between Pugh and Fraser)

Fraser Street (Between Beaver and Nittany)

Signal Mast Arms

Borough standard all signalized intersections

Street and Pedestrian Lighting

Borough Standard

Pavement

Concrete: Most areas

Brick /concrete base accents: Intersection nodes, bulb-out areas, transit stops and other accent areas as determined during design

Tree Pits

Tree grates: Beaver Avenue, Fraser Street (Beaver to Nittany east side and Beaver to Foster, west side)

Tree lawns: All other areas

Planter Pots:

Beaver Avenue where space allows

Street Furnishings

Bench, trash receptacles and recycle receptacles: Borough standard

Newspaper Corrals: Beaver and Garner at larger gathering nodes and transit stops

Bike Facilities

Bike racks: At larger intersection nodes and gathering areas along all streets

Bike hitch: All streets in smaller nodes and gathering areas.

Bike lane and contra lane: Garner

Transit Shelters

Beaver Avenue transit stops

Special Considerations

BigBelly Solar Waste/Recycling: Key locations along Beaver Avenue

Rain Gardens: Key locations along Pugh Street and Fraser Street based on feasibility with geotechnical investigations

Use of Recycled Materials: Along all streets as special accents such as stone slab “benches,” pavement inserts, etc. (to be determined at time of design)

Public Art: Along South Allen to Foster and Along Fraser to Nittany (link to Memorial Field) and Garner between Calder and College

Type-C

These streets represent the east and west extensions of College and Beaver Avenues (and the connecting portions of High and Buckhout Streets) but are outside of the downtown core and do not warrant the same level of design as Type A and B above. They should, nonetheless, be compatible in design.

Locations

Beaver Avenue (Between Garner and High)

High Street (Between College and Beaver)

West College Avenue (Between Atherton and Buckhout)

West Beaver Avenue (Between Atherton and Buckhout)

Buckhout Street (Between Beaver and College)

Signal Mast Arms

Borough standard all signalized intersections

Street and Pedestrian Lighting

Borough Standard

Pavement

Concrete: Most areas

Brick /concrete base accents: Intersection nodes, bulb-out areas, transit stops and other accent areas as determined during design

Tree Pits

Tree grates: Some areas along all streets

Tree lawns: Most areas along West Beaver and West College, High and Buckhout Streets and some areas along East Beaver

Street Furnishings

Bench, trash receptacles and recycle receptacles: Borough standard in limited areas

Bike Facilities

Bike racks: At larger intersection nodes and gathering areas along all streets

Bike hitch: All streets in smaller nodes and gathering areas.

Bike lanes: West College, West Beaver

Transit Shelters

East Beaver stops (West Beaver and College as well?)

Special Considerations

Rain Gardens: Key locations along West College and West Beaver based on feasibility with geotechnical investigations

Type-D

This street type represents alleys designed as "shared space," with a heavy emphasis on accommodating pedestrians while also accommodating service vehicles, bicycles and limited automobile traffic.

Locations

Calder Way (Atherton to Sowers)

D Alley (West Highland to Foster and potential future extension to Beaver)

Kelly Alley (Calder to Beaver)

Foster Avenue (Allen to D Alley)

Street and Pedestrian Lighting

Borough Standard as well as custom lighting such as overhead string lights and wall-mounted lights.

Utility Poles

Ornamental pole cover/light such as "Wrap-A-Post" (minimum solution) or custom pole wraps developed with local arts community as part of public art master plan (preferred)

Pavement

Stamped Concrete: All sections with (exception of Foster Avenue) to emphasize arts

Concrete unit pavers: (where necessary to provide for drainage/amenity strip on south side of College Avenue)

Tree Pits

Tree grates or planters: Select areas as feasible to avoid conflicts with utilities and service

Planter Pots

Custom design in select areas where feasible

Street Furnishings

Bench, trash receptacles and recycle receptacles: Borough standard throughout and/or custom designs developed in coordination with local artists

Bike Facilities

Bike racks: Borough standard or custom developed in coordination with local artist at larger alcoves and gathering areas

Bike hitch: Borough standard or custom developed in coordination with local artist in smaller nodes and gathering areas.

Covered bike parking: Borough standard or custom design developed with local artists in larger alcoves or in conjunction with private property owners

Bike Contra Lane: Calder Alley

Special Considerations

BigBelly Solar Waste/Recycling: Key locations with custom stencils, branding

Rain Gardens: In select areas coordinated with private property owners based on feasibility with geotechnical investigations

Green/Living Walls: On blank building facades

Use of Recycled Materials: Throughout all sections as special accents such as stone slab "benches," overhead structures, wall-mounted art, pavement inserts, etc. (to be determined at time of design)

Public Art: Special emphasis on public art in various locations as described above as it relates to paving, street furniture, bicycle facilities and use of recycle materials

Type-E

This street type represents all other streets within downtown and will include base level of treatment. Sidewalk paving would be predominantly concrete, however, the Borough standards for lights, street furniture, tree grates, etc. would be used.

Locations

All other downtown streets

Signal Mast Arms

Borough standard all signalized intersections

Street and Pedestrian Lighting

Borough Standard

Pavement

Scored concrete

Tree Pits

Tree grates or tree lawns as required, depending upon space conditions

Street Furnishings

Bench, trash receptacles and recycle receptacles: Borough standard

Bike Facilities

Bike racks: Borough standard at larger intersection nodes and gathering areas along all streets

Bike hitch: Borough standard at all streets in smaller nodes and gathering areas.

STATE COLLEGE BOROUGH

Interoffice

MEMORANDUM PUBLIC WORKS DEPARTMENT

To: Roger A. Dunlap, Assistant Borough Manager

From: State College Borough Transportation Commission

Subject: Transportation Commission Comments on 2015-19 Capital Improvement Program

Date: June 3, 2014

The Transportation Commission reviewed transportation and parking related items in the proposed 2015 - 2019 Capital Improvement Program (CIP) at their June 3, 2014 meeting and believes the projects listed are consistent with the overall goals of the Commission.

The Commission voted to forward the following comments onto Council:

ST941 – Bicycle Facility Improvements. The Commission recommended the following areas be addressed:

1. A shared use connection path along University Drive between Atherton Street and the Garner Street bike connector.

2. A shared use path along Blue Course Drive between Whitehall Road and the Orchard Park bike path

3. Consider bike lanes or shared use path along Easterly/Westerly Parkway between University Drive and Blue Course Drive

ST022 – Traffic Signals and Intersection Safety Improvements. The Commission recommended the following locations be addressed:

1. All intersections on South Atherton Street between Foster Avenue and Westerly Parkway. Consider installing traffic islands or traffic signals at various locations. Address safety concerns at the Logan/Atherton intersection.

2. University Drive intersection with College Avenue. Consider sidewalks and bike lanes (possible bridge) along University Drive between Foster Avenue and Hastings Road.

Cc: Thomas J. Fountaine II, Borough Manager
Sharon J. Ergler, Assistant Borough Secretary