



TOWNSHIP OF HAMPTON, PENNSYLVANIA

2015 TOWNSHIP BUDGET

COUNCIL MEMBERS

Victor D. Son, President of Council
Peter S. Russ, Member of Council
Sherry A. Neugebauer, Member of Council
Cary Montgomery, Member of Council
M. Richard Dunlap, Member of Council

CONTROLLER

Jerry E. Speakman

MUNICIPAL MANAGER

W. Christopher Lochner

ASSISTANT TOWNSHIP MANAGER

Susan A. Bernet

COMMUNITY PROFILE

TOWNSHIP OF HAMPTON

The north central area of Allegheny County presently known as Hampton Township was first settled following the cessation of hostilities in the French and Indian War of the late 18th century (1754-1763), which was the American phase of the Seven Years War between England and France. Western Pennsylvania was the first frontier of the United States to be settled after the Revolutionary War and movement of people to areas north of the Allegheny, Monongahela and Ohio Rivers occurred as hunters and trappers moved into game rich lands seeking fur for trade and sale.

John McCaslin secured title to a large tract of land in 1794, at the junction of Mt. Royal Boulevard and Route 8, now known as Oak Hill Farms, and Alex McDonald and Frank Black, other early settlers, were joined later by Robert and James Sample, Robert Horde, William and Henry McCulley and John McNeal. Certain segments of the Township roadway network and recognizable geographic landmarks bear these early pioneers' names and some present-day residents of the Township can trace their roots back to that period of settlement.

At that point in the region's history, Allegheny County included all of the territory west of the Allegheny River between the Ohio River and Lake Erie. The County was reduced to its present configuration in March of 1800, totaling four hundred eighty thousand (480,000) acres or approximately seven hundred fifty (750) square miles. The City of Pittsburgh was incorporated in 1816 and all other municipal boundaries north of the Ohio River were created from two Townships then called Deer and Pine.

Also, about the year 1800 on the Northeast corner of the Wildwood and Hardies Roads intersection, a log schoolhouse was constructed and its first teacher, Cornelius McCawley, Jr., hired. Public schoolhouses were built on Talley Cavey Road, later moved to the Poff School site, and on Troutman Road, now known as McCully Road. This provision of educational opportunities for children was pervasive in early settlements throughout Western Pennsylvania.

The Honorable Moses Hampton, LLD, a well-respected judge and member of Congress, signed incorporation documents in 1861 and Hampton Township became a municipal entity encompassing parts of Indiana, McCandless and West Deer Townships. Land area totaled approximately ten thousand three hundred and twenty-three (10,323) acres or 16.33 square miles occurring as four (4) equilateral boundaries north, east, south and west. Hampton Township saw steady in-migration through the end of the 19th century from the Pittsburgh settlement area at the confluence of the Allegheny and Monongahela Rivers.

Today, the Township of Hampton is the home to eighteen thousand six-hundred and eighty-six (18,686) persons according to latest census information. The profile of the Township can best be described as that of a residential based or "bedroom" type community. It is recognized within Allegheny County as an affluent, well to do, municipality with a stable (1.25% annually) population growth rate. Long-range population trends indicate continued steady growth throughout the end of this decade.

2015 TOWNSHIP OF HAMPTON
TABLE OF CONTENTS

I. Introduction **Page**

Manager’s Message	5
Staff Organizational Chart	8
Ordinance Adopting 2015 Township Budget	9
Explanation of Program Budget	15
Basis Summary of Budget and Accounting Policies	16
Revenue Account Classifications.....	18
Schedule of Objects of Expenditures	21
Fund Codes	26
Budget Development Goals and Objectives for 2015.....	27
Budget Development Calendar	29
2015 Budget Summary Sheet of All Funds	30
Revenue Summary Totals	31
Expenditure Summary Totals.....	33

II. General Fund Revenues by Account

Real Estate Property Taxes	37
Local Enabling Taxes	38
Licenses, Permits & Fees	39
Fines and Related Costs	40
Interest, Rental and Royalties	41
Intergovernmental	42
Community/Recreation Services.....	43
Sales and Services.....	44
Community Center Revenue.....	45
Reimbursements.....	46
Miscellaneous Transfers	47

III. General Fund Expenditures by Program/Account

General Government Program (40)

General Government Program -2015 Goals & Objectives	48
General Government Expenditure Totals	49
Legislative Services	50
Administration	52
Finance Office.....	54
Tax Collection.....	56
Legal/Professional Services	58
Insurances	60
Employee Benefits	62
Information Technology	64
Facilities Maintenance.....	66

Public Safety Program (41)

Public Safety Program-2015 Goals & Objectives.....68
Public Safety Expenditure Totals.....69
Police Protection70
Community Relations73
Traffic Safety75
Investigations77

Community Development Program (42)

Community Development Program-2015 Goals & Objectives79
Community Development Expenditure Totals.....80
Planning/Community Development.....81
Code Enforcement.....83

Community Services Program (43,45,46)

Community Services Program-2015 Goals & Objectives85
Community Services Expenditures Totals.....86
Street/Bridge Maintenance.....87
Snow/Ice Control89
Storm Sewer Maintenance91
Vehicle/Equipment Maintenance.....93
D.C.S. Administration.....95
D.C.S. Annual Recreation Programs97
Seasonal Programs99
Pool Operation Programs.....101
Newsletter (Hampton Magazine).....103
Day/Summer Camp.....105
Senior Citizen Program.....107
Youth Sports Programs109
Adult Sports Programs.....111
Operational Programs113
Special Events.....115
Private Instruction.....117
Community Center.....119

Environmental Services Program (44)

Environmental Services Program-2015 Goals & Objectives.....121
Environmental Services Expenditures Totals122
Administration123
Operations.....125

Debt Service Program (47)

Debt Service Expenditures Totals.....128
Debt and Transfers.....129

General Fund Summary Total.....131

IV. Other Funds

2015 Summary of Other Funds.....132

Capital Improvements Fund

Capital Improvements Program Policies..... 135
Statement of Rev., Exp., Trans., & Change in Fund Balance..... 136

Capital Improvements Fund Appropriations

2015 Capital Budget & Summary 137

V. Supplemental Information

2015 Salary Information 138
Staffing Summary by Year 139
Glossary of Terms..... 140

VI. Appendix

Appendix “1” – Home Rule Charter Budget Requirements Section 142

To the Honorable President of Council,
Controller, Members of Council, and Residents
Township of Hampton
3101 McCully Road
Allison Park, PA 15101

Re: **2015 Township of Hampton, Pennsylvania, Budget**

President of Council, Controller, Members of Council, and Township Residents:

As in past years, the primary objective of the Township government remains to provide quality services to **all** residents at the lowest, but yet most responsible cost. It is for this reason that Council and the Controller defined this objective into a Vision Statement as follows:

“The Township of Hampton is and wishes to remain a financially responsible Community that promotes citizen and business involvement for the betterment of quality family living.”

The Township of Hampton Budget for the fiscal year beginning January 1, 2015 and ending December 31, 2015 is herewith enclosed. This budget is the means, in financial terms, utilized by the Township for accomplishing identified goals and objectives for the 2015 calendar year. It represents the combined efforts of Township Council, the Controller, and the Administrative Staff to responsibly allocate the financial resources of the Township. It is established by Council within the limitations of sound financial planning.

The development of the 2015 Budget has led to the identification of many short as well as long-term goals. What follows is a brief title summary of these goals, as established by Township Council.

Land Use Planning – G.I.S. Implementation

A continuation of a Township 2014 Budget Goal, it shall be a priority of the 2015 Budget to set aside funding for the continued up-grade and implementation of a new Township Geographical Information System (G.I.S.). Completion of this goal will also assist the Township with maintaining compliance with State mandated MS4 storm management requirements.

DCNR Park Rehabilitation/Development Grant

In conjunction with the completion of the Township’s 2014 Community Park Master Plan up-date, a DCNR Park Rehabilitation/Development grant is to be prepared and submitted based on the Township’s 2014 ADA access ramp, sport courts and sand volleyball courts park renovation development plan. Possible grant funding would total up to \$200,000 based on a Township match of \$200,000 on an estimated total project amount of \$400,000.

Stabilization of Real Estate Property Tax Millage

In the development of the year 2015 Budget, it shall be a priority to maintain the Township's real estate property tax millage at its current rate/level. Presently (2014), the Township's real estate property tax millage is broken down as:

2.199 Mills- General and Capital Purpose Operations

0.2036 Mills- Volunteer Fire Department Equipment and Facilities.

Website Enhancement

In August 2014, the Township introduced a new cloud based website that enables users to be much more interactive with the Township than the old site. A feature of this new site is the capability for users to utilize credit cards for recreation program registrations, permit for acquisitions and tax payments. For 2015, it shall be a priority to implement this website feature to its fullest extent for residents use and convenience.

Police Personnel Transition

In December 2014, and March 2015, a member of the Police Department will be retiring creating the new need for a new Sergeant and Patrol Officer appointment. It shall be a goal of the 2015 Budget to establish the appropriate funding support to fill these two (2) positions.

Personnel File Update

As a part of the operation of the Finance Department, HR/Personnel records are kept under their charge. In that, the Township now finds itself transitioning to newer employees from those who have recently elected to retire, it is now time to update the Township's personnel records system. As such, it shall be a priority of the Finance Department in 2015 to sort through and up-date the Township's personnel records.

Senior Citizen Program Study

Recognizing the change in the municipality's demographic make-up, a study was completed in 2014 examining the need for new senior citizen based recreation programs. As part of the 2015 budget goals it shall be a priority to establish the necessary funding to put these new programs in place.

Conclusion

Budgetary goals and objectives should be viewed as the equivalent of policy directives. They have a substantial impact on the development and content of the budget document itself. As such, Township Council has provided allocations throughout this budget to properly address the goals identified for completion in the 2015 calendar year.

As with past years, the Township Budget is built upon past successes while moving ahead to meet those goals identified for 2015. Many hours of review and discussion have made this fiscal plan a reality. I wish to take this opportunity to thank each and every member of Council for their input

as well as the leadership skills of the Controller in seeing it through to the end. Their efforts and continued commitment have made it possible for the betterment of Hampton's future.

I also wish to thank all of the Township's Department Heads, the Assistant Township Manager and Administrative Assistants for their attention to detail in addressing critical objectives of the Township. Their commitment to the Hampton citizenry and to the betterment of the Hampton community is without question and they are to be commended for it.

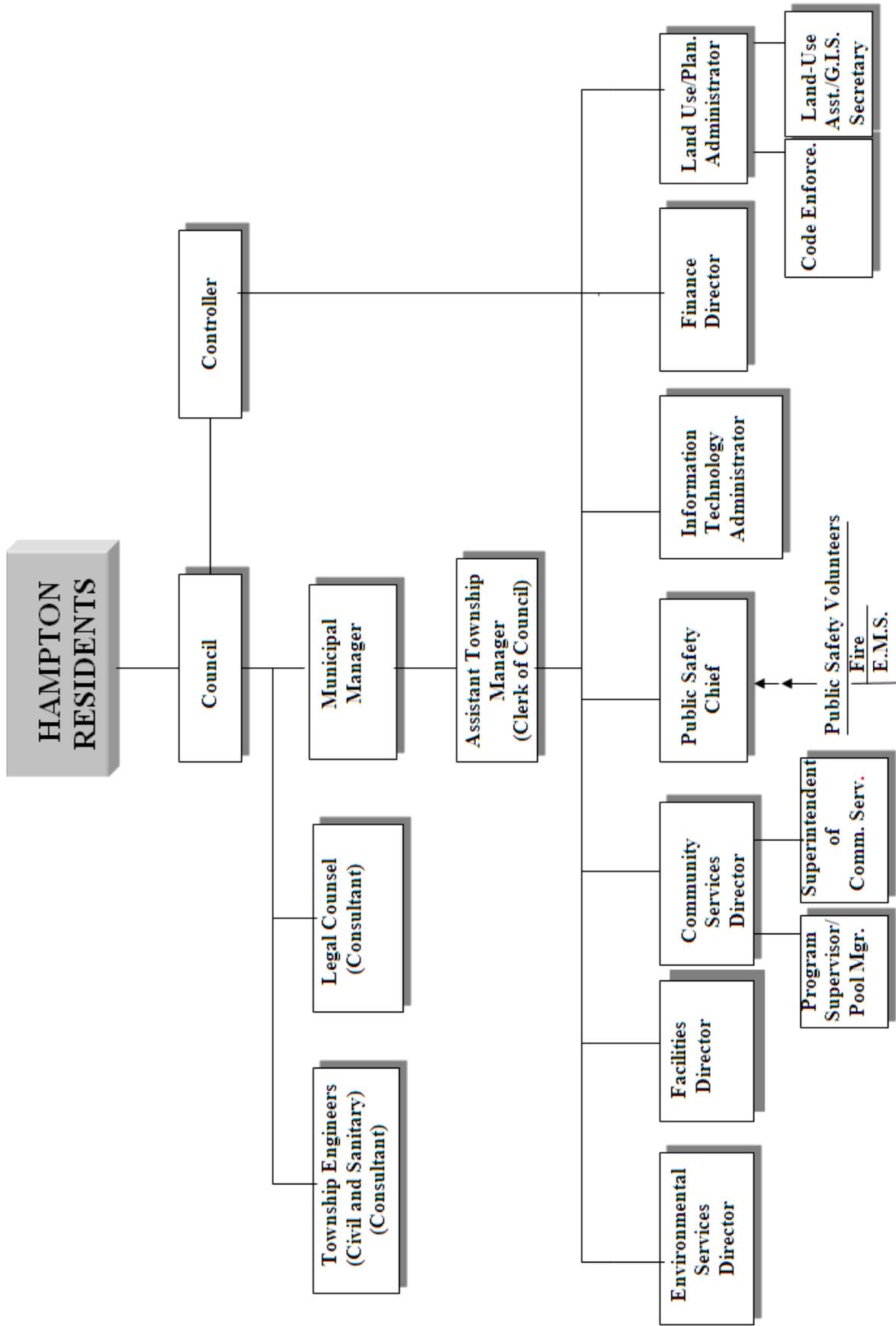
Sincerely,

TOWNSHIP OF HAMPTON

W. Christopher Lochner,
Municipal Manager
December 17, 2014

STAFF ORGANIZATIONAL CHART

Revised 9/12/12



TOWNSHIP OF HAMPTON

ORDINANCE NO. 771

FISCAL YEAR 2015 TOWNSHIP BUDGET

AN ORDINANCE OF THE TOWNSHIP OF HAMPTON, COUNTY OF ALLEGHENY, COMMONWEALTH OF PENNSYLVANIA, ADOPTING THE BUDGET FOR THE FISCAL YEAR 2015 AND APPROPRIATING THE SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIED PURPOSES OF THE TOWNSHIP GOVERNMENT AND ADOPTING A WAGE AND SALARY SCHEDULE FOR TOWNSHIP EMPLOYEES FOR THE YEAR 2014 AS HEREINAFTER SET FORTH FOR SAID FISCAL YEAR.

THE TOWNSHIP OF HAMPTON, ALLEGHENY COUNTY, PENNSYLVANIA, ORDAINS AS FOLLOWS:

FIRST: That the budget for the Township of Hampton for the fiscal year 2015, a copy of same being on file in the Township municipal building, be and the same is hereby formally adopted and the same budget is incorporated into this ordinance by specific reference thereto, in the same manner as if each and every time contained therein was repeated in this ordinance.

SECOND: That for the expense of the Township for fiscal year 2015, the following amounts are hereby appropriated from the available revenues for the current fiscal year for the specific purposes as set forth below, said amounts being fully itemized by department and program in the budget on display and filed in the Township office.

GENERAL OPERATING FUNDS (001)

Funds Available

Beginning Fund Balance (Unappropriated)	\$ 699,126
Receipts from taxes	\$ 8,454,300
Transfers from other funds	\$ 283,000
Non-tax revenue	\$ 4,994,083
TOTAL FUNDS AVAILABLE	\$ 14,430,509

GENERAL OPERATING EXPENDITURES

Appropriations

General Government	\$ 3,238,487
Public Safety	\$ 2,490,282
Community Development	\$ 333,155
Community Services	\$ 3,799,118
Environmental Services	\$ 1,772,921
Debt Service	\$ 1,721,000
Contingency (Emergency) Reserve	\$ -0-
Capital (Equipment) Reserve	\$ -0-
Capital Budget Contribution	\$ 425,000
Community Center/Library Escrow	\$ 92,000
Sewer Capital Improvement Reserve	\$ -0-
TOTAL APPROPRIATIONS	\$ 13,871,963

LIQUID FUELS TAX FUND (002)

Funds Available

Beginning Fund Balance (Unappropriated)	\$ 35,000
Highway Aid Fund (State contribution)	\$ 486,000
Interest	\$ 100
TOTAL FUNDS AVAILABLE	\$ 521,100

Appropriations

Traffic Signals – Utilities & Equipment	\$	20,000
Asphalt Related Materials	\$	-0-
Snow & Ice Control	\$	233,000
Transfer to CAPITAL IMPROVEMENTS FUND	\$	250,000
Miscellaneous (Bank Fees)	\$	50
TOTAL APPROPRIATIONS	\$	503,050
BALANCE FORWARD	\$	18,050

SEWER RESERVE FUND (003)

Funds Available

Beginning Fund Balance (Unappropriated)	\$	150,000
Rentals (Capital Fee)	\$	185,000
Interest Earned	\$	100
TOTAL FUNDS AVAILABLE	\$	355,100

Appropriations

Transfer to CAPITAL IMPROVEMENT FUND	\$	200,000
Transfer to GENERAL FUND	\$	25,000
TOTAL EST. APPROPRIATIONS	\$	225,000
BALANCE FORWARD	\$	110,100

ESCROW FUND (004)

Funds Available

Beginning Fund Balance (Unappropriated)	\$	633,720
Developer Deposits (Including MS4 Funds)	\$	10,000
Interest Earned	\$	1,000
TOTAL FUNDS AVAILABLE	\$	644,720

Appropriations

Returned to Developers	\$	100,000
Engineering/Inspection Costs	\$	50,000
Transfer to Capital Improvement Fund	\$	-0-
Miscellaneous	\$	2,000
TOTAL EST. APPROPRIATIONS	\$	152,000
BALANCE FORWARD	\$	492,720

EMERGENCY RESERVE (007)

Funds Available

Beginning Fund Balance (Unappropriated) Jan. 1	\$	539,310
Interest Earned	\$	1,500
Transfers from Other Funds (General)	\$	-0-
TOTAL FUNDS AVAILABLE	\$	540,810

Appropriations

Transfer to Other Funds	\$	-0-
TOTAL EST. APPROPRIATIONS	\$	-0-
BALANCE FORWARD	\$	540,810

LOWER ALLISON PARK PROJECT (008)

Funds Available

Beginning Fund Balance (Unappropriated)	\$	100,000
2013 Loan Proceeds	\$	-0-
CITF Grant	\$	-0-
Transfer from General Fund	\$	-0-
Interest Earned	\$	-0-
TOTAL FUNDS AVAILABLE	\$	100,000

Appropriations

Transfer to General Fund	\$	-0-
Route 8-Duncan Avenue Transportation Project	\$	100,000
TOTAL EST. APPROPRIATIONS	\$	100,000
BALANCE FORWARD	\$	-0-

CAPITAL RESERVE (009)

Funds Available

Beginning Fund Balance (Unappropriated)	\$	14,785
Receipts from operating funds (General & Sewer)	\$	-0-
Interest Earned	\$	200
TOTAL FUNDS AVAILABLE	\$	14,985

Appropriations

Transfer to Other Funds (Cap. Imp. – Equip. Replace.)	\$	-0-
TOTAL APPROPRIATIONS	\$	-0-
BALANCE FORWARD	\$	14,985

FIRE FUND (010)

Funds Available

Beginning Balance	\$	5,000
FIRE TAX	\$	323,900
FIRE PENSION	\$	137,000
Interest Earned	\$	5,000
TOTAL FUNDS AVAILABLE	\$	470,900

Appropriations

Fire Pension	\$	137,000
Fire Tax Contribution	\$	320,000
Tax Refunds	\$	1,000
Miscellaneous	\$	1,000
TOTAL EST. APPROPRIATIONS	\$	459,000
BALANCE FORWARD	\$	11,900

THIRD: In accordance with said appropriations, a wage and salary schedule for Township employees for the year 2015, effective January 1, 2015, a copy of which is on file in the office of the Municipal Manager of the Township, is hereby adopted and incorporated herein by reference as though the same were fully set forth in this ordinance.

FOURTH: Any ordinance or resolution or part of any ordinance or resolution conflicting with this ordinance is hereby repealed insofar as any such conflict exists.

ADOPTED AND ENACTED INTO LAW this 17th day of December, 2014 at a regular meeting of Hampton Township Council, a quorum being present and a majority assenting hereto.

ATTEST:

TOWNSHIP OF HAMPTON

Municipal Manager

President of Council

TOWNSHIP OF HAMPTON **EXPLANATION OF THE PROGRAM BUDGET**

The program budget format provides the Township with a management/accountability system that has nine features:

- (1) Clear definition of the program objectives in specific terms.
- (2) Clear determination and description of programs including alternatives to achieve the stated objectives.
- (3) The development of programs and the formulation of objectives to effectively deal with identified issues of major importance facing the Township.
- (4) An annual cycle for the planning, programming, and budgeting steps that ensure analysis and decision-making at all levels of management.
- (5) Continuous reexamination of program results in relationship to anticipated costs and outcomes to determine need for change in stated programs.
- (6) Recognition of issues and other problems that require more time than is available in the annual fiscal cycle so that these issues can be explicitly established and set apart from the current period for completion in two or more years.
- (7) Analysis of programs and their alternatives in terms of probable outcomes and direct and indirect costs.
- (8) Development of the managerial and analytical tools necessary for measuring costs and benefits.
- (9) Adaptation of existing accounting and statistical reporting systems to provide inputs into planning and programming, as well as continuing information on resources used in, and actions taken, to implement the program.

In using the program budgeting format, the organizational/departmental function is clearly defined, the issues facing the Council are clearly outlined and the objectives and goals to fact and overcome the issues are observable and measurable. The program budget provides a direct link between resources, expenditures and task completion. In this way, Council has the necessary information to make thoughtful policy decisions to guide the future course of the Township.

The actions of appointed management in carrying out Council policy are measurable and clear and in this way Council may access the performance of the Township staff in their efforts to carry out the policy of Council.

Those Township residents with an interest in the community may read this document and clearly see the dollar cost associated with the services provided. In this way, the resident has a clear view of Township operations and their associated costs.

TOWNSHIP OF HAMPTON

BASIS SUMMARY OF BUDGET AND ACCOUNTING POLICIES

Introduction

The budget of the Township of Hampton, Pennsylvania, has been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Township's accounting policies are described below.

Fund Accounting

The Township uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain Township functions and/or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. An enterprise fund is used when goods or services from such activities are provided to outside parties.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Township. For those assets held under the terms of a formal trust agreement, a pension trust fund is used.

Basis of Budgeting and Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Township funds are budgeted and accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

A modified accrual basis of accounting/budgeting is used by the Township. Under this modified accrual basis, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Township considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Those revenues susceptible to accrual are property taxes, gross receipts (franchise) taxes, special assessments, interest revenue and charges for services. Fines and permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The accrual basis of accounting/budgeting is utilized by proprietary fund types and pension trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Cash and Investments

State statutes authorize the Township to invest in time deposits of its designated depositories, U.S. Government Securities, and investment pools managed in accordance with State statute. The Township invests its idle funds in certificates of deposit and U.S. Treasury based investment pools managed by the Pennsylvania Local Government Investment Trust.

Budget Design/Format

The budget of the Township is based or designed around a Program Budget format. All revenues and expenditures in all funds are accounted for utilizing this design/format. Program descriptions are supplied for each program and sub-group and can be found throughout this budget document.

TOWNSHIP OF HAMPTON
REVENUE ACCOUNT CLASSIFICATION

<u>1. Tax Revenues</u>	<u>Account No.</u>
(Real Estate)	
Real Estate – Current	301
Real Estate – Prior Year	302
Real Estate – Delinquent	303
Real Estate Tax Interim	304
Real Estate Delinquent Current Year	305
Tax Certifications	308
1% Sales Tax	309
(Local Enabling Taxes) – Act 511 Tax	
Earned Income Taxes-Act 32	311
Earned Income – Delinquent	315
Local Service Tax	316
Real Estate (Deed) Transfer	318
Public Utility Refund	319
<u>2. Non-Taxable Revenues</u>	<u>Account No.</u>
(Licenses, Permits and Fees)	
Building Permits	321
Occupancy Permits	322
Street Opening Permits	323
Subdivision – Site Plan Fees & Permits	324
Zoning Fees and Permits	325
Solicitation Fees and Permits	326
CATV (Cable) Franchise Fees	327
Mechanical Device License	328
Alcohol Beverage License	329
(Fines and Costs)	
* Motor Vehicle Code Violations – Public Safety	331
Charges for Police Reports	333
HT/Act 203 Connection Fee	337
(Interest, Rents and Royalties)	
Act 203 Authority/Cap Fee	342
Interest Income	343
Sewer System Rentals	346
Richland Sewer Rentals	347
Sewer Rental Deposits	349

	<u>Account No.</u>
(Intergovernmental Revenues)	
State Pension Aid	351
Snow/Ice Removal Contract	354
Grants and Gifts	355
(Culture – Recreation Revenue)	
Park Operation Fees	362
Annual Program Fees	363
Seasonal Program Fees	364
Twp. Pool Operations Fees	365
Franchise Fee – Crown Communication	367
Pool Concession Stand	368
Sales Tax	369
Private Instruction	377
Before/After school Daycare	378
(Sales and Services)	
Sale of Municipal Property, Supplies and Equip.	371
Municipal Lien Letter Service Charge	372
Dye Testing Fee	373
Maps, Copies, Service Charge, Ordinances	374
Zoning Applications	375
(Community Center Revenue)	
Facility Rentals	360
Alcoholic Beverage Permits	361
Arcade Commissions	362
General Admission Fees	363
Fitness ID	364
Guest Passes	365
Annual Program Fees	366
Seasonal Program Fees	367
Summer Play Camp	368
Concession Stand	369
Sales Tax	370
(Reimbursements)	
Employee Services	381
Health Insurance Contributions	382
Water Authority – Computer/Receptionist	383
Water Authority – Utilities & Storage Area Rental	384
Insurances	385
Other Special Events/ Commtty. Ctr.	389

(Miscellaneous)

Account No.

Other Revenue	390
Transfer Liquid Fuel	392
Transfer from Escrow	394
Transfer from Recreation Maintenance	396
Transfer from Lower A.P. Traffic Imp.	398
Library Debt	900

* Denotes the fact that this category is made up of State Police Fines, County Police Fines, and Local Police Fines.

TOWNSHIP OF HAMPTON
SCHEDULE OF
OBJECTS OF EXPENDITURES

Personnel Services (100 Series)

- 100 Salaries and Wages (Full-time)
- 101 Personal Buy Back
- 104 Pool Manager Salary/Wages & Comp/Sick Pay
- 105 Salaries and Wages (Part-time)
- 106 Degree Reimbursement
- 108 S/W Crossing Guards
- 109 Reimbursement for Overtime
- 110 Salaries and Wages (Overtime)
- 111 Court Time
- 112 Holiday Pay
- 120 Meeting/Conference, Travel (Reimbursement for Expense)
- 121 Car Allowance
- 140 Longevity Pay
- 150 FICA (Social Security)
- 151 Group Life Insurance
- 152 Medical Insurance (MEIT – BC/BS)
- 153 Long-Term Disability
- 154 Employee Pension Fund Contribution
- 155 Police Pension Fund Contribution
- 156 Eye/Dental Insurance
- 158 Unemployment Compensation
- 180 Retainer or Services
- 198 Employee Taxes – S.U.I. & F.I.C.A.
- 199 Fringe Benefits Total

Contracted Services (200 Series)

Professional (00)

- 200 Professional and Consulting Services
- 201 Auditing Services & Bank Fees
- 202 Association and Professional Dues
- 203 Conf., Meeting, Seminar and Training Expenses
- 204 Commission – Wage Tax Collection
- 205 Commission – Occupational Privilege Tax
- 206 Computer Services
- 207 Engineering Services
- 208 Contractual – Meals
- 209 Commission – Del. Earned Income Tax

Insurance (10)

- 210 Multi-Peril Insurance
- 211 Personal Liability (Public Officials)
- 212 Appointed Official Bonding
- 213 Workers' Compensation
- 215 Police Professional/Heart & Lung
- 216 Boiler and Machinery
- 217 Umbrella
- 270 Other Contracted Services
- 271 Radio Services (Rental)
- 299 Insurance Costs Distributed to Programs

Utilities (20)

- 220 Utilities – Variance (i.e. Gas, Electric, Water, Etc.)
- 221 Utilities – Telephone
- 222 Utilities – Street Lighting Electric and Rental

Repair and Maintenance (30)

- 230 Repair and Maintenance – Office Equipment
- 231 Repair and Maintenance – Recreation Equipment
- 232 Repair and Maintenance – Sanitary/Storm Sewer Lines
- 233 Repair and Maintenance – Traffic Equipment (Signals)
- 234 Repair and Maintenance – Vehicles
- 235 Repair and Maintenance – Building and Facilities
- 236 Repair and Maintenance – Mechanical Equipment
- 237 Repair and Maintenance – Parks/Facilities
- 238 Repair and Maintenance – Fields and Grounds
- 239 Repair and Maintenance – Sewer Plant Equipment

Rental Charges (40)

- 240 Equipment Rental (Office, Etc.)
- 241 Rental Charges – Heavy Equipment
- 243 Rental Charges – Other
- 245 Uniform Rental/Cleaning
- 246 N.H.C.O.G. Equipment Rental

Community Health Services (50)

- 250 Refuse Collection
- 251 Animal Control

Support Services (60)

- 260 Services – Advertising and Publicity
- 261 Services – Printing and Duplications
- 262 Services – Postal Service
- 263 Services – Laundry and Dry Cleaning
- 264 Services – Janitorial
- 265 Township Contribution to Fire Tax

Miscellaneous (70)

- 270 Other Contracted Service or Expense
- 271 Contracted Vehicle Maintenance
- 272 Contracted Radio Services
- 273 Contracted Radio Maintenance
- 274 Filing Liens
- 275 Recreation Referees, Instructors, Officials
- 276 Royalties – Red Barn
- 277 Landscaping Services
- 278 Contracted Services – Demolition
- 279 Stenographer
- 280 Contracted Berm Maintenance
- 281 Contracted Sealcoating Maintenance
- 282 Contracted Road Mowing Maintenance
- 283 Contracted Bridge Maintenance
- 284 Contracted Snow/Ice Maintenance
- 285 Contracted Street Sweeping
- 299 Insurance Distribution

Materials and Supplies/Commodities (300 Series)

Office and General (00)

- 300 Office Supplies
- 301 Office Furniture and Equipment
- 302 Miscellaneous Computer Supplies
- 303 Janitorial/Cleaning Supplies

Uniforms (10)

- 310 Uniform Purchase & Cleaning
- 311 Protective Clothing

Public Safety (20)

- 320 Ammunition and Related Items
- 321 Rifle Range Supplies

Traffic Safety (30)

- 330 Traffic Control – Parts and Supplies (signals)
- 331 Traffic Control – Paint
- 332 Traffic Control – Street Signs
- 333 Traffic Control – Flares/Emergency Equipment

Community Services - Public Works (40)

- 340 General Construction Supplies (Wood, Paint, Cement)
- 341 Asphalt and Related Street Paving/Patching Materials
- 342 Road/Bridge Guiderail Materials
- 343 Snow and Ice Control Chemicals
- 344 Sewer Maintenance Supplies – Storm/Sewer
- 345 Hand Tools (General: Shovels, Hammers)
- 346 Tools, Street Maintenance (Cones, Signs)
- 347 Mechanical Equipment, Parts & Supplies (Plow Blades, Etc.)
- 348 Mechanical Equipment, Filter Press

Vehicle (50)

- 350 Vehicle Parts
- 351 Fuels and Lubricants
- 352 Tires

Building/Facilities and Sewer Chemical Supplies (60)

- 360 Building Maintenance – Parts and Supplies
- 361 Shooting Range Maintenance
- 362 Lab Supplies
- 363 Chlorine
- 364 Odor Control Supplies
- 365 Belt Press Polymers
- 366 Miscellaneous Chemical Supplies
- 367 Chemical Lime

Recreation (70)

- 370 Recreation Program Supplies (Sports Equipment)
- 371 Recreation Program Supplies (Awards, Trophies)
- 372 Concession Stand Supplies
- 373 Chemicals – Swimming Pool
- 374 Park Facilities Maintenance Supplies
- 375 Field & Grounds Maintenance Supplies

Literary Materials (80)

380 Library Books, Subscriptions & Periodicals

Minor Equipment (90)

390 Minor Equipment
395 Other Supplies
396 Juvenile Supplies
399 Materials and Supplies Distributed

CAPITAL OUTLAYS, GENERAL FUND (Between \$500-\$10,000 and not Capital Improvements)

400 Capital Outlay

Debt Service (500 Series)

501 Interest on Tax Anticipation
502 Refunds
505 1992 General Obligation Loan
506 General Obligation – Int.
507 Phase II Construction Tap-Ins
508 Clean Stream Fund
509 Transfer to Sinking Fund
510 Transfer to General Fund
511 Transfer to Sewer System
512 Transfer to Capital Improvement
513 Transfer to Capital Reserve
514 Transfer to Emergency Reserve
575 Transfer to State Liquid Fuels
888 Ins. Reimb. Transfer
997 Authority Res. Capacity Payment
998 Authority Assessment Payment
999 Flood Related

Distributed Costs (600 Series)

601 Distributed Vehicle Cost
602 Equipment Replacement

Contingency Reserve (700 Series)

701 Capital Projects
702 Capital Improvements
703 General Operations

A sample of a complete account code which is formed from the combination of Fund, Programs, Sub-programs, and Object codes is shown below:

01- Fund Code
40- Program Code
1- Sub-program
100- Object Code
01-401-100- Account Code

As the sample shows, 01 represents that which falls within the General Fund. The first and second digits (40) of the second grouping depict the program, "General Government". The third digit of this grouping assigns a sub-program number. Specific objects of expenditure are denoted by the last three digits.

FUND CODES

01- General
02- State Liquid Fuels Fund
03- Sewer System Capital
04- Escrow Fund
06- Recreation Maintenance
07- Emergency Reserve Fund
08- Capital Improvements Fund
09- Capital Reserve Fund
10- Fire Fund
18- Lower Allison Park

The Township of Hampton employs a two-digit code to identify separate funds within the budget and accounting system. The General Fund (01) includes all allocations made to the operational budget of the Township. All other funds (02-18) which are presented together follow the General Fund portion of this budget.

TOWNSHIP OF HAMPTON **2015 BUDGET DEVELOPMENT GOALS AND OBJECTIVES**

Budgetary goals and objectives should be viewed as the equivalent of policy directives, therefore, having a substantial impact on the development of strategies behind budget allocations and/or revenue collections. Accordingly, the Council of the Township of Hampton has selected the following goals and directives for the development of the Township's 2015 operating budget.

❖ **Land Use Planning- G.I.S. Implementation**

A continuation of a Township 2014 Budget Goal, it shall be a priority of the 2015 Budget to set aside funding for the continued up-grade and implementation of a new Township Geographical Information System (G.I.S.). Completion of this goal will also assist the Township with maintaining compliance with State mandated MS4 storm water management requirements.

❖ **DCNR Park Rehabilitation/Development Grant**

In conjunction with the completion of the Township's 2014 Community Park Master Plan update, a DCNR Park Rehabilitation/Development grant is to be prepared and submitted based on the Township's 2014 ADA access ramp, sport courts and sand volleyball courts park renovation development plan. Possible grant funding would total up to \$200,000 based on a Township match of \$200,000 on an estimated total project amount of \$400,000.

❖ **Stabilization of Real Estate Property Tax Millage**

In the development of the year 2015 Budget, it shall be a priority to maintain the Township's real estate property tax millage at its current rate/level. Presently (2014), the Township's real estate property tax millage is broken down as:

2.199 Mills – General and Capital Purpose Operations.

0.2036 Mills - Volunteer Fire Department Equipment and Facilities.

❖ **Website Enhancement**

In August 2014, the Township introduced a new cloud based website that enables users to be much more interactive with the Township than the old site. A feature of this new site is the capability for users to utilize credit cards for recreation program registrations, permit for acquisitions and tax payments. For 2015, it shall be a priority to implement this website feature to its fullest extent for residents use and convenience.

❖ **Police Personnel Transition**

In December 2014, and March 2015, a member of the Police Department will be retiring creating the new need for a new Sergeant and Patrol Officer appointment. It shall be a goal of the 2015 Budget to establish the appropriate funding support to fill these two (2) positions.

❖ **Personnel File Updates**

As a part of the operation of the Finance Department, HR/Personnel records are kept under their charge. In that the Township now finds itself transitioning to newer employees from those who have recently elected to retire, it is now time to update the Township's personnel records system. As such, it shall be a priority of the Finance Department in 2015 to sort through and up-date the Township's personnel records.

❖ **Senior Citizen Program Study**

Recognizing the change in the municipality's demographic make-up, a study was completed in 2014 examining the need for new senior citizen based recreation programs. As part of the 2015 budget goals it shall be a priority to establish the necessary funding to put these new programs in place.

TOWNSHIP OF HAMPTON
BUDGET DEVELOPMENT CALENDAR

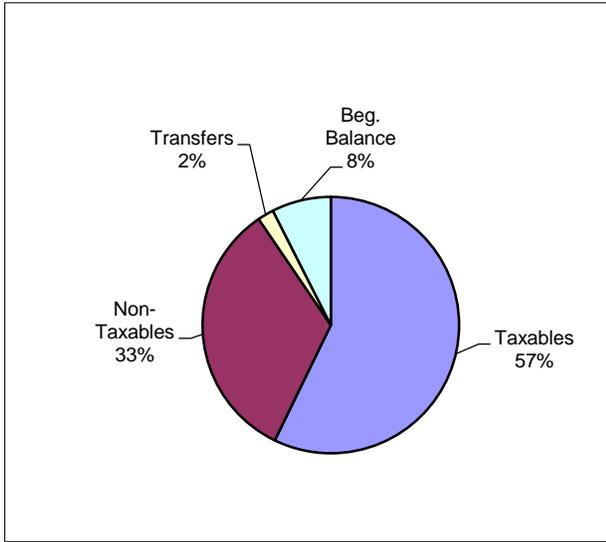
August 27, 2014	Approval of 2015 Budget development goals and objectives.
October 2, 2014	Review of departmental budget drafts by Manager and Department Heads in strategic planning forum.
October 22, 2014	Capital Budget discussions.
October 27, 2014	Initial budget draft to be presented to Manager's Office.
November 2, 2014	Department head meetings and budget revisions.
November 3, 2014	Typing.
November 5, 2014	Presentation to Township Council.
November 17, 2014	Budget workshop meeting.
December 3, 2014	Public hearing on proposed budget.
December 17, 2014	Adoption of the 2015 Township Budget.

TOWNSHIP OF HAMPTON
2015 BUDGET SUMMARY SHEET OF ALL FUNDS

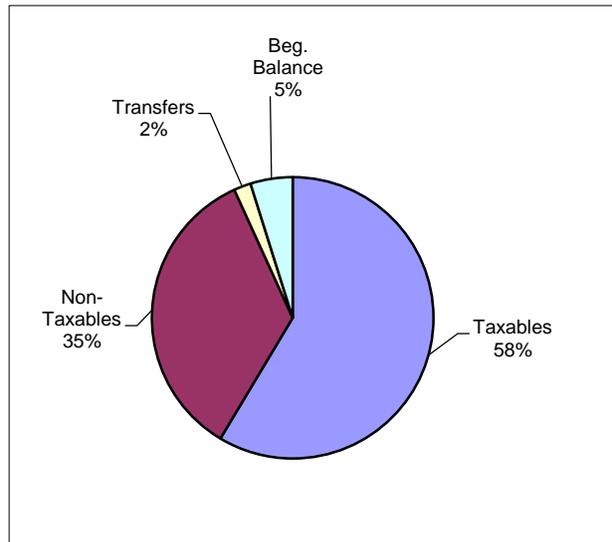
Funds									
<u>REVENUES</u>	General	Liq. Fuels	Escrow	Emerg. Res.	Lower AP Project	Cap. Res.	Fire	Cap. Imp.	TOTALS
Taxables	8,454,300						323,900		\$8,778,200
Non-Taxable	4,994,083								4,994,083
Interest on Investments		100	1,000	1,500		200	5,000	500	8,300
Other Revenue/Transfers In	283,000		10,000			0			293,000
State Contributions		486,000					137,000		623,000
FEMA/PEMA									0
TOTAL	13,731,383	486,100	11,000	1,500	0	200	465,900	500	14,696,583
Beginning Balance	699,126	35,000	633,720	539,310	100,000	14,785	5,000	65,000	2,091,941
TOTAL AVAIL. REVENUES	14,430,509	521,100	644,720	540,810	100,000	14,985	470,900	65,500	16,788,524
EXPENDITURES									
Gen. Gov't/Administration/ Information Technology	2,965,819	50			100,000		138,000	45,000	3,248,869
Facilities	272,668							52,000	324,668
Public Safety	2,490,282	20,000						13,000	2,523,282
Community Development	333,155		152,000					0	485,155
Comm. Services	3,799,118	233,000						798,000	4,830,118
Environmental Services	1,772,921							150,000	1,922,921
Debt Serv./Transfers Out	2,238,000	250,000	0	0	0	0	321,000		2,809,000
TOTAL EXPENDITURES	13,871,963	503,050	152,000	0	100,000	0	459,000	1,058,000	16,144,013
ENDING BALANCE	558,546	18,050	492,720	540,810	0	14,985	11,900	(8,000)	1,629,011

TOWNSHIP OF HAMPTON						
2015 PROPOSED GENERAL FUND SUMMARY OF ESTIMATED REVENUE						
FUND NO. 001	2011 ACTUALS	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 PROP. BUDGET
300-301 Real Estate - Current	\$2,738,640	\$2,771,317	\$3,446,303	\$3,450,500	\$3,450,500	\$3,450,000
300-302 Real Estate - Prior Year	7,374	8,446	261	4,000	4,000	4,000
300-303 Real Estate - Del. Lien	95,939	73,460	107,035	80,000	84,000	85,000
300-304 Real Estate - Interim	6,693	3,372	0	3,000	3,000	3,000
300-305 Real Estate Del. - C.Y.	44,069	29,002	53,571	30,000	42,000	30,000
300-308 Tax Certification Letters	20,990	26,840	21,320	20,000	20,000	20,000
300-309 1% Sales Tax	218,501	251,398	268,301	255,000	260,000	270,000
300-311 Earned Income Tax - Act 32	0	2,212,292	3,582,143	3,500,000	3,600,000	3,650,000
300-314 Earned Income Tax - Act 511	3,390,977	1,290,266	0	0	0	0
300-315 Earned Income Tax - Del.	140,339	83,773	77,400	45,000	108,500	55,000
300-316 Local Services Tax - Current	202,935	200,138	207,494	200,000	200,000	202,500
300-318 Real Estate (Deed) Transfers	587,302	707,843	743,389	605,000	700,000	675,000
300-319 Public Utility Tax Refund	9,867	9,801	9,712	9,800	10,749	9,800
TOTAL (TAXABLES)	\$7,463,626	\$7,667,948	\$8,516,929	\$8,202,300	\$8,482,749	\$8,454,300
300-320 Licenses, Permits & Fees	\$427,454	\$494,181	\$525,997	\$500,950	\$509,150	\$500,750
300-330 Fines & Related Costs	70,205	79,279	69,333	73,000	57,500	70,500
300-340 Interest, Royalties & Rentals	2,693,455	2,839,802	2,777,434	2,781,000	2,773,500	2,792,000
300-350 Intergovernmental Appropriations	544,881	348,020	382,030	401,000	380,062	402,000
300-360 Cultural/Recreation Revenues	464,400	481,621	450,038	462,733	423,387	449,233
300-370 Sales & Services	32,049	49,891	21,316	36,000	41,800	36,100
333-360 Community Center Revenues	345,207	342,210	337,685	327,017	342,123	345,000
300-380 Reimbursements	208,069	207,531	206,555	239,000	303,500	295,500
300-390 Miscellaneous/Other	283,702	109,817	101,882	102,000	107,558	103,000
TOTAL (NON-TAXABLES)	\$5,069,422	\$4,952,352	\$4,872,270	\$4,922,700	\$4,938,580	\$4,994,083
300-399 Bond Proceeds	\$0	\$0	\$0	\$0	\$2,000,000	\$0
Transfer from Other Funds	\$190,702	\$205,000	\$199,000	\$300,000	\$303,900	\$283,000
Carry-over Unappropriated (Fund) Balance	927,771	838,308	1,105,983	1,105,983	1,105,983	699,126
TOTAL	\$13,651,521	\$13,663,608	\$14,694,182	\$14,530,983	\$16,831,212	\$14,430,509

GENERAL FUND REVENUES



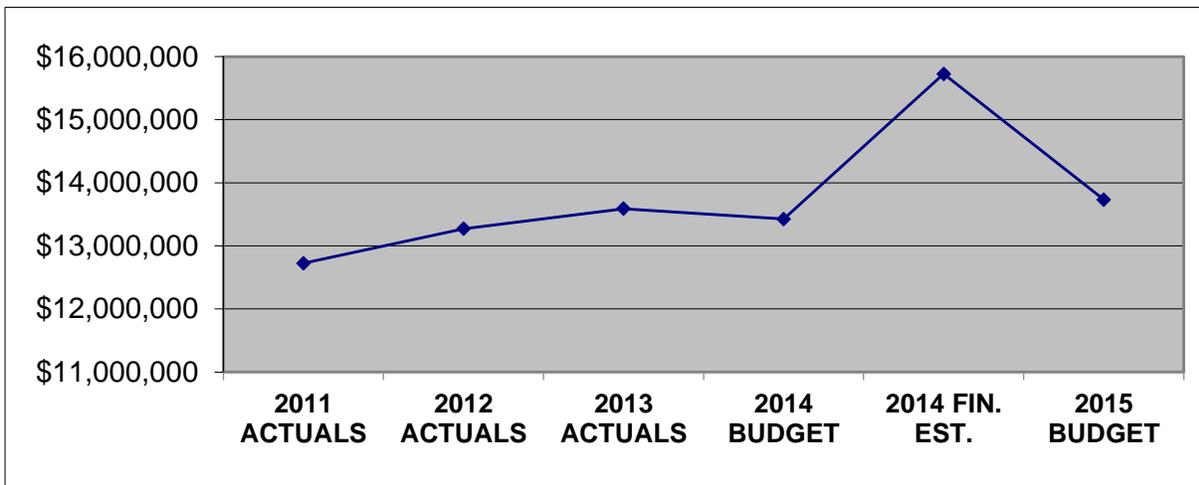
2014 BUDGET



2015 BUDGET

GENERAL FUND REVENUES 2011 THRU 2015

2011 ACTUALS	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
\$12,723,750	\$13,271,934	\$13,588,199	\$13,425,000	\$15,725,229	\$13,731,383

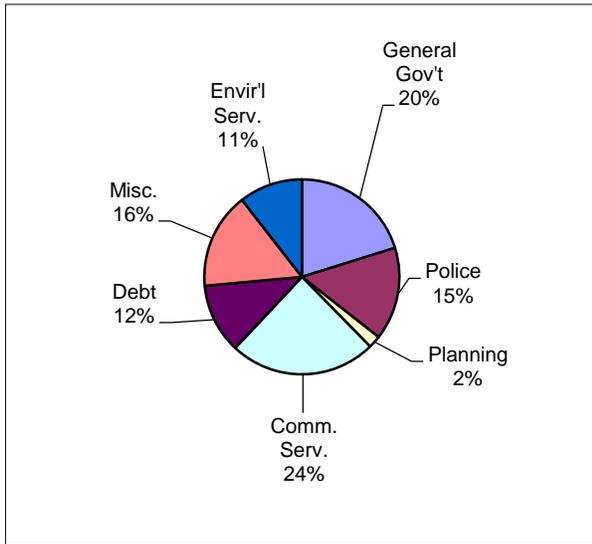


TOWNSHIP OF HAMPTON
2015 PROPOSED GENERAL FUND SUMMARY OF
ESTIMATED EXPENDITURES

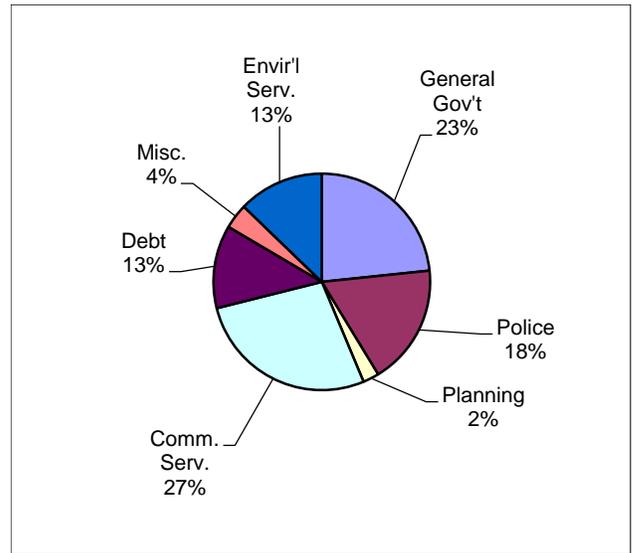
FUND NO. 001	2011 ACTUALS	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 PROP. BUDGET
General Government (40)						
400 Legislative Services	\$130,338	\$137,285	\$139,509	\$146,000	\$144,000	\$146,790
401 Administration	283,679	300,367	326,016	312,260	307,032	330,204
402 Finance Office	221,484	240,944	259,880	238,820	239,105	249,672
403 Tax Collection	158,300	159,597	94,021	102,800	110,350	81,800
404 Legal/Professional Services	194,676	189,610	113,242	149,000	120,000	134,000
405 Insurances	441,640	466,964	525,309	525,000	522,000	520,000
406 Employee Benefits	802,420	788,383	1,098,284	1,131,930	1,127,036	1,087,892
407 Information Technology	238,205	285,512	364,162	391,615	410,340	415,461
408 Facilities Management & Maint.	136,509	145,099	213,546	248,395	280,126	272,668
SUB-TOTAL	\$2,607,251	\$2,713,761	\$3,133,969	\$3,245,820	\$3,259,989	\$3,238,487
Public Safety (41)						
410 Police Protection	\$1,992,142	\$2,091,900	\$2,080,205	\$2,045,190	\$1,996,644	\$1,984,798
411 Community Relations	210,912	213,344	222,409	228,092	228,092	231,858
412 Traffic Safety	52,694	38,542	38,171	38,900	36,900	37,900
414 Investigations	203,181	222,435	229,890	223,751	225,883	235,726
SUB-TOTAL	\$2,458,929	\$2,566,221	\$2,570,675	\$2,535,933	\$2,487,519	\$2,490,282
Community Development (42)						
420 Planning/Community Development	\$293,720	\$256,158	\$266,428	\$280,965	\$247,828	\$260,310
421 Code Enforcement	85,521	90,825	61,700	48,177	70,795	72,845
SUB-TOTAL	\$379,241	\$346,983	\$328,128	\$329,142	\$318,623	\$333,155
Community Services (43&45)						
431 Street/Bridge Maintenance	\$1,293,695	\$1,281,227	\$1,417,959	\$1,462,265	\$1,423,655	\$1,479,815
432 Snow/Ice Control	631,543	388,499	823,380	596,531	749,329	613,605
433 Storm Sewer Maintenance	97,690	173,994	112,534	150,200	221,200	162,700
434 Vehicle/Equipment Maint.	325,859	346,350	409,490	373,300	413,325	375,800

TOWNSHIP OF HAMPTON						
2015 PROPOSED GENERAL FUND SUMMARY OF						
ESTIMATED EXPENDITURES (CONT'D)						
	2011	2012	2013	2014	2014	2015 PROP.
FUND NO. 001	ACTUALS	ACTUALS	ACTUALS	BUDGET	FIN. EST.	BUDGET
Community Services (Cont'd)						
450 Recreation Admin.	\$351,940	\$330,667	\$268,969	\$310,946	\$310,154	\$342,993
451 Annual Recreation Programs	39,210	40,156	39,974	41,853	41,903	41,853
452 Seasonal Recreation Programs	8,372	6,071	5,892	8,075	7,575	8,075
453 Pool Operations	289,039	287,211	301,238	298,270	294,058	295,800
456 Brochure/Newsletter	19,686	18,901	19,779	17,500	20,000	20,000
458 Latchkey/SummerCamp	120,062	130,932	136,911	138,577	136,977	138,575
459 Senior Citizen Programs	788	801	1,337	4,382	2,510	4,082
460 Youth Sports Programs	9,949	10,200	9,693	14,416	8,261	12,916
461 Ault Sports Programs	386	486	774	800	800	800
462 Operational Programs	8,416	8,381	10,802	10,420	8,600	9,920
463 Special Events Programs	47,818	21,497	16,291	33,850	34,570	36,850
465 Private Instruction	1,128	1,012	366	1,315	538	861
466 Community Center	255,815	269,397	290,213	263,473	252,640	254,473
SUB-TOTAL	\$3,501,396	\$3,315,782	\$3,865,602	\$3,726,173	\$3,926,095	\$3,799,118
Water Pollution Control (44)						
440 Envir. Services & Administration	\$252,466	\$166,208	\$161,561	\$164,750	\$159,700	\$167,064
443 Environmental Services Operations	1,323,956	1,338,386	1,414,429	1,506,898	1,541,160	1,605,857
SUB-TOTAL	\$1,576,422	\$1,504,594	\$1,575,990	\$1,671,648	\$1,700,860	\$1,772,921
Debt Service (47)						
470 Debt Service	\$1,365,070	\$1,591,352	\$1,579,363	\$1,733,000	\$1,867,000	\$1,721,000
SUB-TOTAL	\$1,365,070	\$1,591,352	\$1,579,363	\$1,733,000	\$1,867,000	\$1,721,000

GENERAL FUND EXPENDITURES



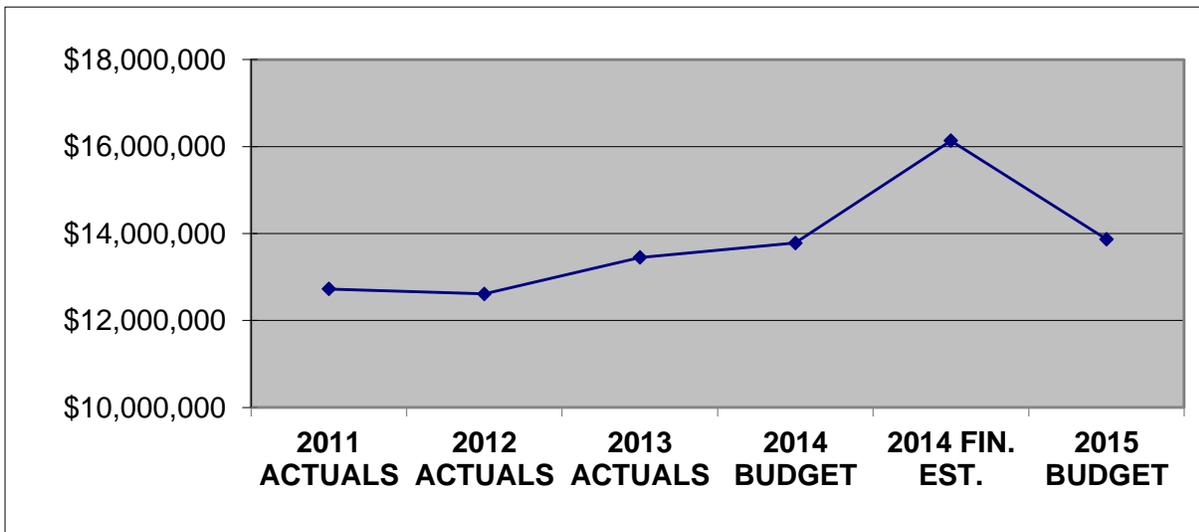
2014 Budget



2015 Budget

GENERAL FUND EXPENDITURES 2011 THRU 2015

2011 ACTUALS	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
\$12,724,103	\$12,611,776	\$13,451,274	\$13,783,716	\$16,132,086	\$13,871,963



GENERAL FUND REVENUES 01-300-300 REAL ESTATE PROPERTY TAX

	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
301 R/E – Current	\$2,771,317	\$3,446,303	\$3,450,500	\$3,450,500	\$3,450,000
302 R/E – Prior Year	8,846	261	4,000	4,000	4,000
303 R/E – Delinquent	73,460	107,035	80,000	84,000	85,000
304 R/E - Interim	3,372	0	3,000	3,000	3,000
305 R/E – Delinquent Current Yr.	29,002	53,571	30,000	42,000	30,000
308 Tax Certifications	26,840	21,320	20,000	20,000	20,000
309 1% Sales Tax (RAD)	251,398	268,301	255,000	260,000	270,000
TOTAL	\$3,163,835	\$3,896,791	\$3,842,500	\$3,863,500	\$3,862,000

The Real Estate Tax is one of Hampton’s leading revenue sources and is assessed on all commercial, industrial, residential and other non-exempt real estate. It is calculated as the product of two factors: the assessed value of a property and the millage rate.

In 1995, a revenue source was added to this revenue program, entitled “1% Sales Tax”. Monies collected under this account are the result of a 1% sales tax (Act 77) instituted by Allegheny County for the purpose of assisting local municipalities and for the funding of regional asset districts.

<u>Year</u>	<u>Total Assessed Value</u>	<u>General</u>	<u>Fire</u>	<u>Cap. Imp.</u>	<u>Total</u>
2004	\$1,158,014,436	1.664	0.2430	0.2430	2.15
2005	1,175,526,936	1.514	0.2430	0.2430	2.00
2006	1,191,516,492	1.907*	0.2595	0	2.16
2007	1,233,381,312	1.907*	0.2595	0	2.16
2008	1,253,799,337	2.021*	0.2595	0	2.28
2009	1,269,659,597	2.245*	0.2595	0	2.25
2010	1,279,674,737	2.245*	0.2595	0	2.50
2011	1,291,220,227	2.245*	0.2595	0	2.50
2012	1,303,308,737	2.245*	0.2595	0	2.50
2013	1,677,308,260	2.199*	0.2036	0	2.40
2014	1,876,479,865	2.199*	0.2036	0	2.40
2015	1,887,308,659	2.199*	0.2036	0	2.40

Because of prompt discount payments (2% if paid within two months of the bill date) and uncollectible accounts, the total of taxes levied is not realized in the current year. Delinquency procedures are collectively pursued through a standard collection practice.

Currently, the Township of Hampton relies upon the property tax for the stabilization of its finances. With the continued growth potential of the Township’s residential and commercial markets, the growth of this source of revenue should evolve well into the next decade.

* Denotes that millage total reflects both General and Capital Improvement Fund millage combined.

GENERAL FUND**REVENUES****01-300-310****LOCAL ENABLING TAX**

	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
311 E.I.T. – ACT 32	\$2,212,292	\$3,582,143	\$3,500,000	\$3,600,000	\$3,650,000
315 E.I.T. – Delinquent	83,773	77,400	45,000	108,500	55,000
316 Local Services Tax	200,138	207,494	200,000	200,000	202,500
318 R/E (Deed) Transfer	707,843	743,389	605,000	700,000	675,000
319 Public Utility Tax Refund	9,801	9,712	9,800	10,749	9,800
TOTAL	\$4,504,113	\$4,620,138	\$4,359,800	\$4,619,249	\$4,592,300

In 1965, the Pennsylvania State Legislature passed Act 511 which permits local governments to operate revenue through avenues other than real estate tax levy. In 2009, they elected to amend this legislation with the adoption of Act 32 modifying the methodology of collection for this type of taxation in order to insure that it is fully collected by those municipalities who employ it. Hampton currently employs three of these methods of taxation: Earned Income, Real Estate Transfer, and Local Services.

The Earned Income Tax is a tax on gross wages, salaries, commissions and other earned compensation accrued by Hampton residents. Stock options and net profits earned by residents from businesses, professions and other activities are also taxed. Dividends, interest, alimony, pensions and other forms of non-earned income are not taxed.

As is discussed in the sub-program, “Tax Collection”, Keystone Collections administers the Earned Income Tax of 1% divided evenly between the Township and School District and also collects the Local Services Tax.

The Local Services Tax is a \$52.00 annual levy on all persons employed within the corporate limits of the Township of Hampton.

The Real Estate Transfer Tax, collected by the County through deed stamps, is a 2 ½% tax on the sale price of all property in Hampton. Of the total tax, 1% is sent to the State, 1% is submitted to the Township, and ½% is submitted to the School District.

The last tax recognized as part of this revenue account is actually a reimbursement granted to the Township as the result of exonerations offered public utility companies. This reimbursement, known as the “*Public Utility Tax Refund*”, are monies funded through the Commonwealth that reflect the equivalent values of taxes that could have been collected against utility company-owned property if it were permitted under law. In 1999, the Pennsylvania State legislature elected to discontinue this reimbursement program. Accordingly, it is now being phased out.

GENERAL FUND REVENUES 01-300-320 LICENSES, PERMITS & FEES

	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
License, Permits & Fees	\$494,181	\$525,997	\$500,950	\$509,150	\$500,750
TOTAL	\$494,181	\$525,997	\$500,950	\$509,150	\$500,750

The Township of Hampton requires the issuance of licenses, permits and fees for the purpose of conducting certain activities within the municipality. Generally, permits are a means of control to assure that all municipal regulations and ordinances are upheld and to protect the public welfare. Fees charged for permits and licenses are designed to partially cover the cost of inspection, enforcement and administration.

	2013 ACTUALS	2014 FIN. EST.	2015 BUDGET
321 Building Permits	\$83,958	\$79,500	\$76,000
322 Occupancy Permits	3,450	3,500	3,000
323 Street Opening Permits	1,925	2,000	2,500
324 Subdivision-Site Plan Fees	20,325	13,000	13,000
325 Zoning Fees and Permits	19,900	21,000	19,000
326 Solicitation Fees and Permits	175	250	250
327 CATV (Cable) Franchise Fee	388,574	383,000	380,000
328 Mechanical Device License	4,690	3,900	4,000
329 Alcohol Beverage License	3,000	3,000	3,000
TOTAL License, Permits & Fees	\$525,997	\$509,150	\$500,750

GENERAL FUND REVENUES 01-300-330 FINES AND RELATED COSTS

	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Fines & Related Costs	\$79,279	\$69,333	\$73,000	\$57,500	\$70,500
TOTAL	\$79,279	\$69,333	\$73,000	\$57,500	\$70,500

This revenue program includes all municipal revenues derived from violations of ordinances or State laws and the costs related to such violations. Monies collected as the result of fines issued against delinquent earned income tax accounts are also recognized within this budget section.

	2013 ACTUALS	2014 FIN. EST.	2015 BUDGET
331 Code Violation – Public Safety	\$60,979	\$50,000	\$62,500
333 Charges for Police Reports	4,135	3,500	4,000
337 HT/Act 203 Connection Fee	4,219	4,000	4,000
TOTAL Fines and Related Costs	\$69,333	\$57,500	\$70,500

GENERAL FUND REVENUES 01-300-340 INTEREST, RENTAL & ROYALTIES

	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Interest, Rental & Royalties	\$2,839,802	\$2,777,434	\$2,781,000	\$2,773,500	\$2,792,000
TOTAL	\$2,839,802	\$2,777,434	\$2,781,000	\$2,773,500	\$2,792,000

Through careful cash flow planning and a prudent investment policy, Hampton attempts to achieve maximum return on investment of idle cash. Municipal governments in Pennsylvania are permitted to invest in federal treasury notes and bank or savings loan certificates of deposit. Rates of return fluctuate widely, reflecting the nation's total money supply and demand. The Township has established revolving accounts to permit immediate turnover of funds to banks located throughout the country offering the highest rate of investment interest available. In order to manage this investment strategy, the Township utilizes the Pennsylvania Local Government Investment Trust (PLGIT) and First National Bank to oversee this program and to monitor it on a daily basis.

Also recognized within this account are monies received from the rental of Township owned equipment, property and/or facilities.

	2013 ACTUALS	2014 FIN. EST.	2015 BUDGET
342 Act 203 Authority/Capacity Fee	\$81,242	\$84,000	\$72,500
343 Interest Income	1,344	1,000	1,000
346 Sewer System Rentals	2,321,990	2,360,000	2,390,000
347 Richland Sewer Rentals	362,558	320,000	320,000
349 Sewer Rental Deposits	10,300	8,500	8,500
TOTAL Interest, Royalties and Rentals	\$2,777,434	\$2,773,500	\$2,792,000

GENERAL FUND REVENUES 01-300-350 INTERGOVERNMENTAL

	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Intergovernmental	\$348,020	\$382,030	\$401,000	\$380,062	\$402,000
TOTAL	\$348,020	\$382,030	\$401,000	\$380,062	\$402,000

Each year, the Township of Hampton receives funding from outside governmental agencies in the form of grants, loans or contractual service reimbursements. The Township’s Snow and Ice Removal Agreement with the Pennsylvania Department of Transportation and its State Aid Pension Contribution from the Commonwealth of Pennsylvania primarily makes up the majority of revenues collected within this program.

	2013 ACTUALS	2014 FIN. EST.	2015 BUDGET
351 State Pension Aid	\$295,211	\$290,451	\$316,000
354 Snow/Ice Removal Contract	70,850	72,000	68,000
355 Grants and Gifts	15,969	17,611	18,000
TOTAL Intergovernmental	\$382,030	\$380,062	\$402,000

GENERAL FUND REVENUES 01-300-360 COMMUNITY/RECREATION SERV.

	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Recreation Revenues	\$481,621	\$450,038	\$462,733	\$423,387	\$449,233
TOTAL	\$481,621	\$450,038	\$462,733	\$423,387	\$449,233

As a means of subsidizing the costs associated with the Township’s recreation based programs and the maintenance of its park facilities, a system of fee charges has been instituted. Structured in such a way that each fee represents only the cost of an individual’s participation in the program or facility that he or she is interested, no profits are realized under this system.

Revenues collected in accordance with this revenue program are still be recorded within the General Fund, however, the name of this sub-group has been changed to Community/Recreation Services from Leisure/Recreation Services as it was recognized in past years.

	2013 ACTUALS	2014 FIN. EST.	2015 BUDGET
362 Park Operations Fees	\$7,861	\$8,100	\$7,500
363 Annual Program Fees	8,498	8,500	9,000
364 Seasonal Program Fees	13,034	10,000	10,000
365 Township Pool Operations Fees	239,849	230,000	250,000
367 Franchise Fee- Crown Comm.	62,208	62,208	62,208
368 Concession Stand- Pool	34,548	34,039	35,000
369 Sales Tax	(29)	25	25
377 Private Instruction	2,402	515	500
378 Before/After School Daycare	81,667	70,000	75,000
TOTAL Recreation Revenue	\$450,038	\$423,387	\$449,233

GENERAL FUND REVENUES 01-300-370 SALES AND SERVICES

	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Sales and Services	\$49,891	\$21,316	\$36,000	\$41,800	\$36,100
TOTAL	\$49,891	\$21,316	\$36,000	\$41,800	\$36,100

This revenue program includes all municipal revenues derived from the sale of Township owned equipment, property, or social based services. It also recognizes revenues collected for information provided or services rendered by Township employees that involve the distribution of Township owned materials.

	2013 ACTUALS	2014 FIN. EST.	2015 BUDGET
371 Sale of Municipal Prop., Sup. & Equip.	\$1,155	\$15,000	\$10,000
372 Municipal Lien Letter Serv. Charge	6,860	15,000	15,000
373 Dye Testing Fees – Sewer	8,440	7,000	7,000
374 Maps, Copies, & Serv. Charges	586	300	400
375 Zoning Applications	4,275	4,500	3,700
TOTAL Sales and Services	\$21,316	\$41,800	\$36,100

GENERAL FUND REVENUES 01-3333-360 COMMUNITY CENTER REVENUE

	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Community Center Revenue	\$342,210	\$337,685	\$327,017	\$342,123	\$345,000
TOTAL	\$342,210	\$337,685	\$327,017	\$342,123	\$345,000

In 2005, The Township of Hampton opened the Hampton Community Center and introduced a whole new line of Recreation based programs housed in this new facility. Revenue fees collected from these programs are recognized within this revenue program.

	2013 ACTUALS	2014 FIN. EST	2015 BUDGET
360 Facility Rentals	\$70,995	\$72,500	\$68,500
361 Alcoholic Beverage Permits	2,925	3,000	3,000
362 Arcade Commissions	1,800	2,000	1,500
363 General Admission Fees	11,332	12,500	11,500
364 Fitness I.D.	94,190	86,000	88,000
365 Guest Passes	7,688	7,500	7,000
366 Annual Program Fees	70,795	70,000	75,000
367 Seasonal Program fees	2,674	1,500	1,500
368 Summer Play Camp	74,282	86,000	87,500
369 Concession Stand	1,004	1,123	1,500
370 Sales Taxes	0	0	0
TOTAL COMMUNITY CENTER REV.	\$337,685	\$342,123	\$345,000

GENERAL FUND REVENUES 01-300-380 REIMBURSEMENTS

	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Reimbursements	\$207,531	\$206,555	\$239,000	\$303,500	\$295,500
TOTAL	\$207,531	\$206,555	\$239,000	\$303,500	\$295,500

The Township of Hampton, as a part of its administrative function, provides both equipment and technical assistance to government entities, private agencies, and resident groups on an “as-needed” basis. In order to offset the cost of these types of assistance, a system of reimbursements was put into place to subsidize lost employee time, equipment depreciation, insurances, and utility costs sustained by the Township.

	2013 ACTUALS	2014 FIN. EST.	2015 BUDGET
381 Employee Services (DARE & OTHER)	\$41,155	\$41,000	\$56,500
382 Health Ins. Withholdings	62,889	60,000	60,000
383 W/A – Computer + Receptionist	34,785	35,000	60,000
384 W/A – Utilities	11,844	15,000	16,000
385 Insurances	53,967	150,000	100,000
389 Other Special Events/ Comm. Ctr.	1,915	2,500	3,000
TOTAL Reimbursements	\$206,555	\$303,500	\$295,500

GENERAL FUND REVENUES 01-300-390 TRANSFERS TO OTHER REVENUE

	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Transfers to Other Revenue	\$761,451	\$300,882	\$402,000	\$411,458	\$386,000
TOTAL	\$761,451	\$300,882	\$402,000	\$411,458	\$386,000

This revenue program includes all municipal revenues derived from miscellaneous (other) transactions and inter-fund transfers. For 2014, the largest monetary amount found in this revenue program is realized from a transfer out of the Library Debt Service Fund as an offset for funding the Community Center’s construction debt.

	2013 ACTUALS	2014 FIN. EST.	2015 BUDGET
390 Other Revenues	\$9,882	\$15,558	\$11,000
392 Transfer from Liquid Fuel Fund	174,000	178,900	233,000
393 Transfer from Sewer System Capital	0	0	25,000
396 Transfer from Recreation Maint.	25,000	25,000	25,000
398 Trans, From Lower AP Traffic Imp.	0	100,000	0
399 Transfer from Library Debt Service	92,000	92,000	92,000
TOTAL	\$300,882	\$411,458	\$386,000
900 Debt Refinancing Proceeds	\$0	\$2,000,000	\$0
TOTAL TRANSFER TO OTHER REVENUE	\$300,882	\$2,411,458	\$386,000

2015
GENERAL GOVERNMENT PROGRAM
Budget

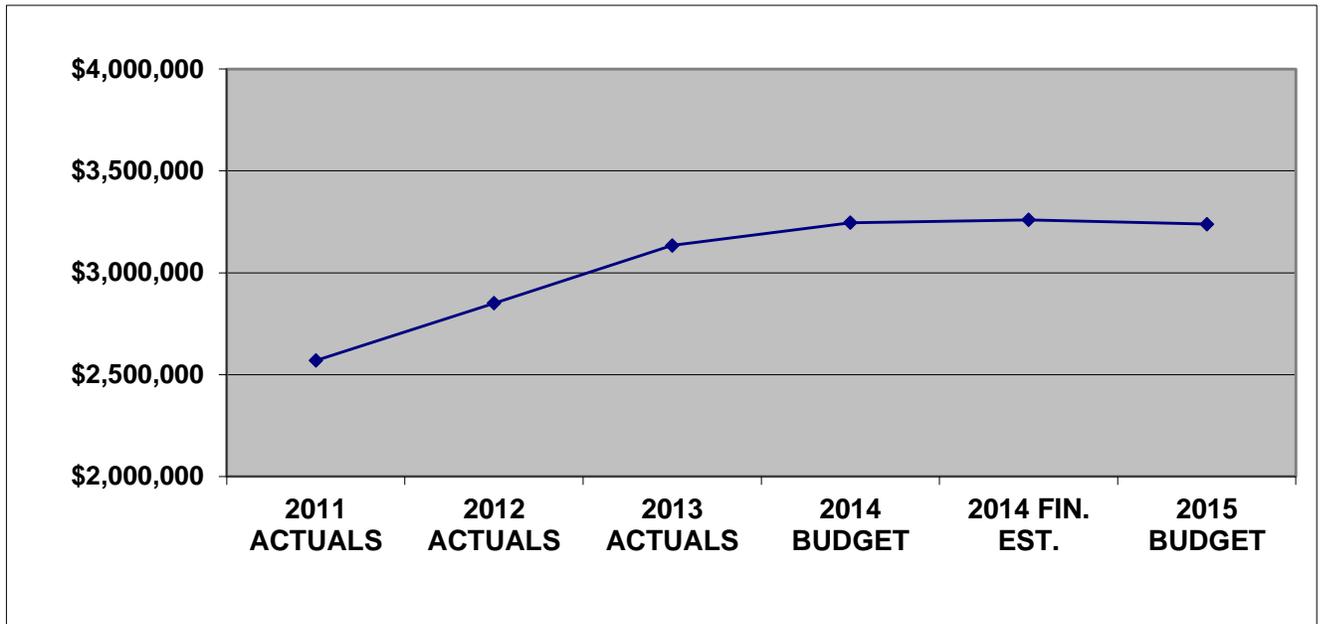
***Principal Goal/Mission Statement:** To promote further improvement upon a management style based on the concepts of employee empowerment and team building. Also, a collective leadership stake promoting an active decision-making process equal for all who participate.*

Program Categories

- * **Legislative Services***
- * **Administration***
- * **Finance***
- * **Legal Professional Services***
- * **Insurances***
- * **Employee Benefits***
- * **Information Technology***
- * **Facilities Maintenance***

GENERAL GOVERNMENT
EXPENDITURES

2011 ACTUALS	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FINAL EST.	2015 BUDGET
\$2,569,524	\$2,850,495	\$3,133,969	\$3,245,820	\$3,259,989	\$3,238,487



FUND	PROGRAM	SUB-GROUP	ACCOUNT NO.
General	General Government	Legislative Services	01-400

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Personnel Services	\$101,367	\$103,780	\$104,880	\$106,120
Contracted Services	29,277	33,600	30,300	31,750
Materials & Supplies	8,865	8,620	8,820	8,920
TOTAL	\$139,509	\$146,000	\$144,000	\$146,790

PROGRAM DESCRIPTION

Receiving its mandate from the Township’s electorate, the Township of Hampton Council serves as the legislative, policy-making body for the Municipality. The Council consists of five (5) members elected at large. Governed by a Home Rule Charter and the Township’s own Administrative Code, Council discharges the public trust through the adoption of local laws, ordinances, resolutions and motions at public meetings held not less than once per month. The Council’s responsibilities include the adoption of the annual Budget, the appointment of the Municipal Manager and other officials it deems necessary, creation and appointment of boards and commissions, and other duties itemized in the Home Rule Charter.

The duties of the Controller of the Township are also outlined in the Home Rule Charter. Primarily, the Controller is charged with exercising audit control over the finances of the Township.

The Clerk of Council is recognized as part of this program with her duties being that of author and caretaker of the Council’s monthly meeting minutes. This individual also serves as the Assistant Township Manager and is a full-time employee of the Township.

BUDGETARY COMMENT

For the year 2015, expenditures within the Legislative Services sub-group of the General Government Program Budget are up slightly by \$790, when compared to its 2014 budget counterpart. This represent an increase of .54%.

Legislative Services-Account Summary

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
<u>Personnel Services (100)</u>				
100 Salaries & Wages	\$82,100	\$84,125	\$85,125	\$86,200
140 Longevity	720	720	720	720
150 Accrued Leave Buyback	3,115	3,210	3,210	3,305
198 Payroll Taxes & F.I.C.A.	6,344	6,549	6,649	6,719
199 Fringe Benefits	9,088	9,176	9,176	9,176
TOTAL	\$101,367	\$103,780	\$104,880	\$106,120
<u>Contracted Services (200)</u>				
202 Assoc. & Prof. Dues	\$5,928	\$7,500	\$6,000	\$7,250
203 Conf., Mtg., Seminar Exp.	5,144	6,600	5,800	6,000
261 Printing & Duplications	0	0	0	0
270 Other Contracted Services	1,705	3,000	2,000	2,000
279 Depreciation Lands Alloc.	16,500	16,500	16,500	16,500
TOTAL	\$29,277	\$33,600	\$30,300	\$31,750
<u>Materials & Supplies (300)</u>				
300 Office Supplies	\$1,103	\$700	\$900	\$1,000
380 Library Books and Supplies	7,762	7,920	7,920	7,920
TOTAL	\$8,865	\$8,620	\$8,820	\$8,920
TOTAL LEGISLATIVE SERV.	\$139,509	\$146,000	\$144,000	\$146,790

FUND	PROGRAM	SUB-GROUP	ACCOUNT NO.
General	General Government	Administration	01-401

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Personnel Services	\$208,291	\$220,510	\$220,510	\$244,104
Contracted Services	96,770	68,350	64,022	62,100
Materials & Supplies	7,955	8,400	7,500	9,000
Capital Outlays	13,000	15,000	15,000	15,000
TOTAL	\$326,016	\$312,260	\$307,032	\$330,204

PROGRAM DESCRIPTION

This sub-group of the General Government Program provides management and administrative support to all other Township departments. This Department consists of the Municipal Manager, a part-time executive level secretary, and two (2) part-time receptionist/secretaries.

In conjunction with the administrative and managerial support, this group, through the Manager, is responsible for planning, directing and coordinating all Township functions including Budgeting, Purchasing, Personnel Administration, Contract Administration, Capital Program Development, Wastewater Pollution Control and Special Projects Management.

BUDGETARY COMMENT

Costs within the Administration sub-group of the General Government Program Budget for 2015 are up by \$17,944 or 5.7%. This increase in costs is directly attributed to additional Personnel Service expenses as 50% of a new employee's budgetary cost has been added to this sub-group. Contracted Service costs, on the other hand, are down by \$6,250 or 9%.

Administration – Account Summary

<u>Personnel Services (100)</u>	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
100 Salaries & Wages	\$118,325	\$121,850	\$121,850	\$141,790
105 Salaries & Wages P.T.	32,175	40,000	40,000	41,600
140 Longevity	720	720	720	720
150 Sick Time Buyback	9,971	9,335	9,335	9,615
198 Payroll Taxes & F.I.C.A.	11,519	12,405	12,405	12,569
199 Fringe Benefits	35,581	36,200	36,200	37,800
TOTAL	\$208,291	\$220,510	\$220,510	\$244,104
 <u>Contracted Services (200)</u>				
202 Assoc. & Dues	\$9,257	\$9,500	9,472	\$9,500
203 Conf., Mtg., Seminar Exp.	9,442	9,000	10,000	9,500
230 Repair/Maint.- Office Equip.	0	100	50	100
260 Advertising & Publicity	8,149	9,000	6,500	8,500
261 Printing & Duplications	3,402	4,000	3,000	3,000
262 Postal Service	12,782	11,750	10,000	11,500
270 Other Contracted Services	53,708	25,000	25,000	20,000
TOTAL	\$96,770	\$68,350	\$64,022	\$62,100
 <u>Materials & Supplies (300)</u>				
300 Office Supplies	\$7,657	\$6,500	\$6,500	\$6,500
301 Office Furniture & Supplies	0	1,500	500	2,000
380 Subscriptions & Periodicals	298	400	500	500
TOTAL	\$7,955	\$8,400	\$7,500	\$9,000
 <u>Capital Outlays (400)</u>				
400 Capital Outlay	\$13,000	\$15,000	\$15,000	\$15,000
TOTAL ADMINISTRATION	\$326,016	\$312,260	\$307,032	\$330,204

FUND
General

PROGRAM
General Government

SUB-GROUP
Finance Office

ACCOUNT NO.
01-402

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Personnel Services	\$202,523	\$186,270	\$186,270	\$194,622
Contracted Services	52,700	50,300	51,050	54,800
Materials & Supplies	146	250	285	250
Capital Outlays	4,511	2,000	1,500	0
TOTAL	\$259,880	\$238,820	\$239,105	\$249,672

PROGRAM DESCRIPTION

Budgetary control and financial record keeping are the primary responsibilities of this sub-group along with the monitoring of the Township investment program. This sub-group of the General Government Program consists of the Finance Director, Finance Clerk, and a Purchasing Agent. From time to time the Finance Office has also employed a part-time clerk.

Other responsibilities of this sub-group include, but are not limited to, the following:

- ✓ Coordinator/record-keeper of all employee personnel files.
- ✓ Monitoring of the Township's insurance (Life, LTD, & STD) and medical benefit programs.
- ✓ Credit Union administrator (in-house).
- ✓ Data processing coordination and management.

BUDGETARY COMMENT

Costs within the Finance Office sub-group for the year 2015 have increased by \$10,852 or 5%. This increase is attributable to increases in both the Personnel and Contracted Services categories, while Capital Outlay costs decreased by \$2,000.

Finance Office – Account Summary

	2013	2014	2014	2015
<u>Personnel Services (100)</u>	ACTUALS	BUDGET	FIN. EST.	BUDGET
100 Salaries & Wages	\$127,431	\$131,000	\$131,000	\$135,000
140 Longevity	711	600	600	642
150 Accrued Leave Buyback	19,269	3,900	3,900	4,845
198 Payroll Taxes & F.I.C.A.	11,497	10,670	10,670	11,235
199 Fringe Benefits	43,615	40,100	40,100	42,900
TOTAL	\$202,523	\$186,270	\$186,270	\$194,622
<u>Contracted Services (200)</u>				
201 Auditing Services/Bank Fees	\$37,150	\$35,000	\$34,500	\$35,000
202 Assoc. & Dues	827	800	1,300	800
203 Conf., Mtg., Seminar Exp.	849	1,500	1,250	1,500
206 Professional Services	0	0	0	2,000
261 Printing & Duplications	298	0	0	500
270 Payroll Processing Fees	13,576	13,000	14,000	15,000
TOTAL	\$52,700	\$50,300	\$51,050	\$54,800
<u>Materials & Supplies (300)</u>				
300 Office Supplies	\$77	\$150	\$160	\$150
390 Minor Equipment	69	100	125	100
TOTAL	\$146	\$250	\$285	\$250
<u>Capital Outlays (400)</u>				
400 Capital Outlay	\$4,511	\$2,000	\$1,500	\$0
TOTAL FINANCE OFFICE	\$259,880	\$238,820	\$239,105	\$249,672

FUND
General

PROGRAM
General Government

SUB-GROUP
Tax Collection

ACCOUNT NO.
01-403

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Contracted Services	\$52,314	\$77,800	\$60,350	\$56,800
Materials & Supplies	0	0	0	0
Refunds	41,707	25,000	50,000	25,000
TOTAL	\$94,021	\$102,800	\$110,350	\$81,800

PROGRAM DESCRIPTION

The Township of Hampton Real Estate Tax Collector receives all real estate property taxes generated by the Township and the Hampton School District. This collector (Jordan Tax Service) is contracted by the Township under the authority of the Council and the Municipal Manager's Office.

For the collection of its Home Rule Charter based, Act 511 and Act 32 taxes, the Township also contracts with Keystone Collections, Inc. Keystone administers the following levies: Earned Income Tax at 1.5% commission on total collections and 1.0% the Township's total Local Services Taxes collected. The Township and the Hampton School District split the proceeds of the 1% Earned Income Tax evenly.

BUDGETARY COMMENT

Budgetary costs within this sub-group have decreased significantly (\$21,000 or 20%) due to a reduction in Contracted Services costs. For 2015, it is anticipated that \$25,000 in real estate property tax refunds will be allocated.

Tax Collection – Account Summary

<u>Contracted Services (200)</u>	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
204 Commission – Wage Tax	0	\$0	\$0	\$0
205 Commission- LST Col.	0	0	0	0
206 Comm.-Del.Wage Tax Col.	3,444	2,000	5,500	1,000
230 Rep./Maint. – Office Equip.	0	300	250	300
261 Printing & Duplicating	0	0	0	0
262 Postal Services	1	500	100	500
270 Other Contracted Services	32,253	65,000	35,000	40,000
274 Filing Liens	16,616	10,000	19,500	15,000
TOTAL	\$52,314	\$77,800	\$60,350	\$56,800
<u>Materials & Supplies (300)</u>				
300 Office Supplies	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0
<u>Debt Service (500)</u>				
502 Refunds	\$41,707	\$25,000	\$50,000	\$25,000
TOTAL	\$41,707	\$25,000	\$50,000	\$25,000
 TOTAL TAX COLLECTION	 \$94,021	 \$102,800	 \$110,350	 \$81,800

<u>FUND</u>	<u>PROGRAM</u>	<u>SUB-GROUP</u>	<u>ACCOUNT NO.</u>
General	General Government	Legal/Prof. Serv.	01-404

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Contracted Services	\$113,242	\$149,000	\$120,000	\$134,000
TOTAL	\$113,242	\$149,000	\$120,000	\$134,000

PROGRAM DESCRIPTION

Legal assistance for the Township of Hampton is provided by a Legal Counsel appointed by Council paid on a retainer. The growing complexity of local laws and the impact of sovereign immunity's erosion mandate the availability of sound legal advice on a regular basis. Specifically, the Township Legal Counsel advises Council and the Municipal Manager on matters pertaining to their areas of purview including legal procedures at public hearings, public advertising, official correspondence and the functional areas of Township government.

In addition, the volatility of personnel/labor relations has also developed into an area of significant impact on local government administration. In particular, collective bargaining by the Township's Police Department as well as the Community and Environmental Departments unions create the need for maintenance of a source of legal expertise to advise and represent the Township in contract negotiations. The Legal Counsel retained by the Township also provides periodic advice on the disposition on personnel matters as required.

BUDGETARY COMMENT

For the year 2015, costs within this sub-group have been reduced substantially (\$15,000 or 10%) to a level of \$149,000. The majority of costs within this sub-group can be found within the Contracted Services category.

Legal/Professional Services – Account Summary

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
<u>Contracted Services (200)</u>				
200 Prof./Consulting Service	\$0	\$4,000	\$0	\$4,000
270 Other Contr.Serv.- Legal	113,242	145,000	120,000	130,000
TOTAL	\$113,242	\$149,000	\$120,000	\$134,000
TOTAL LEGAL/PROF. SERVS.	\$113,242	\$149,000	\$120,000	\$134,000

<u>FUND</u>	<u>PROGRAM</u>	<u>SUB-GROUP</u>	<u>ACCOUNT NO.</u>
General	General Government	Insurances	01-405

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Contracted Services	\$525,309	\$525,000	\$522,000	\$520,000
TOTAL INSURANCE	\$525,309	\$525,000	\$522,000	\$520,000

PROGRAM DESCRIPTION

The purpose of this sub-group program is that of collectively presenting the entire insurance package of the Township. In past years, this sub-group was distributed in a percentage fashion among those other programs within the budget in which they were associated. However, in the late 1980's, the present policy (recognizing this sub-group) was instituted in order to develop a better understanding and perception of what the Township's overall insurance expenses actually represented as a total cost.

BUDGETARY COMMENT

The unfortunate events of September 11, 2001 coupled with the financial meltdown of 2009 continues to have a negative effect on the insurance industry that is being felt throughout the municipal sector. Overall, insurance costs remain high as compared with the 1990's and 2015 offers only a slight downward change in this trend. For budget year 2015, costs within this sub-group are down by \$5,000 or 1% when compared to 2014.

Insurances – Account Summary

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
<u>Contracted Services (200)</u>				
210 Ins.-Multi-Peril	\$175,419	\$175,000	\$182,000	\$180,000
213 Ins.-Workers' Comp.	349,890	350,000	340,000	340,000
270 Other Contracted Serv.	0	0	0	0
TOTAL	\$525,309	\$525,000	\$522,000	\$520,000
TOTAL INSURANCES	\$525,309	\$525,000	\$522,000	\$520,000

FUND	PROGRAM	SUB-GROUP	ACCOUNT NO.	
General	General Government	Employee Benefits	01-406	

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Personnel Services	\$1,098,284	\$1,131,930	\$1,127,036	\$1,087,892
TOTAL	\$1,098,284	\$1,131,930	\$1,127,036	\$1,087,892

PROGRAM DESCRIPTION

This sub-group represents a summary of the total package of fringe benefits paid to Township employees. The 2015 total employee benefit package is distributed from this presentation to applicable sub-groups in proportion to that sub-group's total wage and salary expense estimates. This program is one that was created as a source of general information, however, it should not be viewed as an operational budget program. Unemployment compensation costs as well as employee pension plan costs are recorded within this sub-group as a budgetary expenditure.

BUDGETARY COMMENT

For the 2015 Budget year, costs within this sub-group have decreased significantly (\$44,038 or 4%). This reduction in cost can be attributed to a stabilization in Police and Administrative employee medical costs as well as the retirement of several employees.

Employee Benefits – Account Summary

<u>Personnel Services (100)</u>	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
152 Medical Ins.-Retired Emp.	\$33,889	\$41,624	\$41,624	\$63,892
154 Gen. Emp. Pension Contrib.	382,912	372,469	372,469	407,000
155 Police Pension Contrib.	652,197	673,943	673,943	572,000
157 Gen Employee D.C. Plan Cont	0	18,894	15,000	22,000
158 Unemployment Comp.	29,286	25,000	24,000	23,000
TOTAL	\$1,098,284	\$1,131,930	\$1,127,036	\$1,087,892
TOTAL EMPLOYEE BENEFITS	\$1,098,284	\$1,131,930	\$1,127,036	\$1,087,892

FUND
General

PROGRAM
General Government

SUB-GROUP
Information Technology

ACCOUNT NO.
01-407

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Personnel Services	\$94,365	\$132,615	\$132,615	\$138,661
Contracted Services	208,281	206,000	211,400	238,300
Materials & Supplies	10,938	10,500	14,325	11,500
Capital Outlays	50,568	42,500	52,000	27,000
TOTAL	\$364,152	\$391,615	\$410,340	\$415,461

PROGRAM DESCRIPTION

As a means of better managing Township Information Technologies, this sub-group was created in 2001. The Information Technology Department is comprised of the IT Administrator, System Support Assistant and the Web User interface Designers. All other related functions are contracted out through the direction of the I.T. Administrator.

In conjunction with the daily administrative and managerial support provided through this sub-group regarding Township information technology, the I.T. Administrator is also responsible for the support, planning, coordinating the direction, and design of all operational activities within I.T. Department, as well as provide direction for I.T. solutions that enhance mission-critical business operations.

BUDGETARY COMMENT

For 2015, costs within the Information Technology sub-group have increased by \$23,846 or 6%. This increase is attributable to an increase in Personnel Services, Contracted services, and Material & Supply. The Capital Outlays has been reduced by \$15,500 or approximately 36.5%.

Information Technology – Account Summary

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
<u>Personnel Services (100)</u>				
100 Salaries & Wages	\$61,746	\$90,600	\$90,600	\$93,350
140 Longevity	360	360	360	360
150 Accrued Leave-Buyback	2,557	2,635	2,635	2,715
198 Payroll Taxes & F.I.C.A.	4,818	7,160	7,160	8,623
199 Fringe Benefits	24,884	31,860	31,860	33,613
TOTAL	\$94,365	\$132,615	\$132,615	\$138,661
<u>Contracted Services (200)</u>				
200 Professional Serv.	\$24,043	\$32,000	\$30,000	\$30,000
203 Conf., Mtg., Seminar Exp.	6,599	9,000	9,000	9,000
206 Computer Services Maint.	60,960	68,000	67,000	63,300
221 Utilities – Telephone	53,186	57,000	56,500	60,000
261 Printing and Duplications	16,871	20,000	28,900	20,000
270 Other Contracted Services	46,622	20,000	20,000	20,000
275 Other Contracted Services/Lease	0	0	0	39,000
TOTAL	\$208,281	\$206,000	\$211,400	\$238,300
<u>Materials & Supplies (300)</u>				
300 Office Supplies	\$4,088	\$4,500	\$4,500	\$4,500
390 Minor Equipment	4,056	3,000	7,325	4,000
395 Other Supplies	2,804	3,000	2,500	3,000
TOTAL	\$10,948	\$10,500	\$14,325	\$11,500
<u>Capital Outlays (400)</u>				
400 Capital Outlay	\$50,568	\$42,500	\$52,000	\$27,000
TOTAL INFORMATION TECH.	\$364,162	\$391,615	\$410,340	\$415,461

FUND	PROGRAM	SUB-GROUP	ACCOUNT NO.
General	General Government	Facilities Maintenance	01-408

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Personnel Services	\$96,467	\$97,395	\$98,470	\$102,468
Contracted Services	112,291	139,000	162,639	158,000
Materials & Supplies	4,788	12,000	19,017	12,200
TOTAL	\$213,546	\$248,395	\$280,126	\$272,668

PROGRAM DESCRIPTION

In 2013, the Facilities Maintenance Department was formally created by the Township in response to the need for better oversight in the maintenance and operation of Township owned facilities and equipment. As such, the Facilities Maintenance sub-group was transferred from the Department of Community Services to the General Government Program. The majority of this sub-group’s expenditures will be found within the Contracted Services category and the Director’s Personnel Services category for coordinating this department’s daily operations.

BUDGETARY COMMENT

For 2015, costs within this sub-group have increased by \$24,273 or approximately 8.9%. The majority of this increase can be found within the Contracted Services category as the result of a policy realignment centralizing other department facility maintenance costs within this budget program.

Facilities Maintenance-Account Summary

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
<u>Personnel Services (100)</u>				
100 Salaries & Wages	\$66,500	\$68,500	\$68,500	\$70,500
140 Longevity	600	600	600	600
150 Accrued Leave Buyback	0	0	1,000	2,712
198 Payroll Taxes & F.I.C.A.	5,014	5,295	5,370	5,656
199 Fringe Benefits	24,353	23,000	23,000	23,000
TOTAL	\$96,467	\$97,395	\$98,470	\$102,468
<u>Contracted Services (200)</u>				
202 Associations/Dues	\$0	\$0	\$0	\$500
203 Conferences/Education	0	0	0	2,500
220 Util.(water, gas, electric)	43,959	49,000	59,278	60,000
235Repair/Maint. Bldg. & Facil.	9,254	15,000	15,000	15,000
264 Janitorial Services	22,091	30,000	25,000	30,000
270 Other Contracted Services	21,378	20,000	23,361	20,000
277 Landscaping Services	15,609	25,000	40,000	30,000
TOTAL	\$112,291	\$139,000	\$162,639	\$ 158,000
<u>Materials & Supplies (300)</u>				
310 Clothing	0	0	0	\$ 200
360 Bldg. Maint. Parts and Supply	\$3,880	\$10,000	19,000	10,000
395 Other Supplies	908	2,000	17	2,000
TOTAL	\$4,788	\$12,000	\$19,017	\$12,200
 TOTAL BUILDING MAINT.	 \$213,546	 \$248,395	 \$280,126	 \$272,668

2015
PUBLIC SAFETY PROGRAM
GOALS AND OBJECTIVES

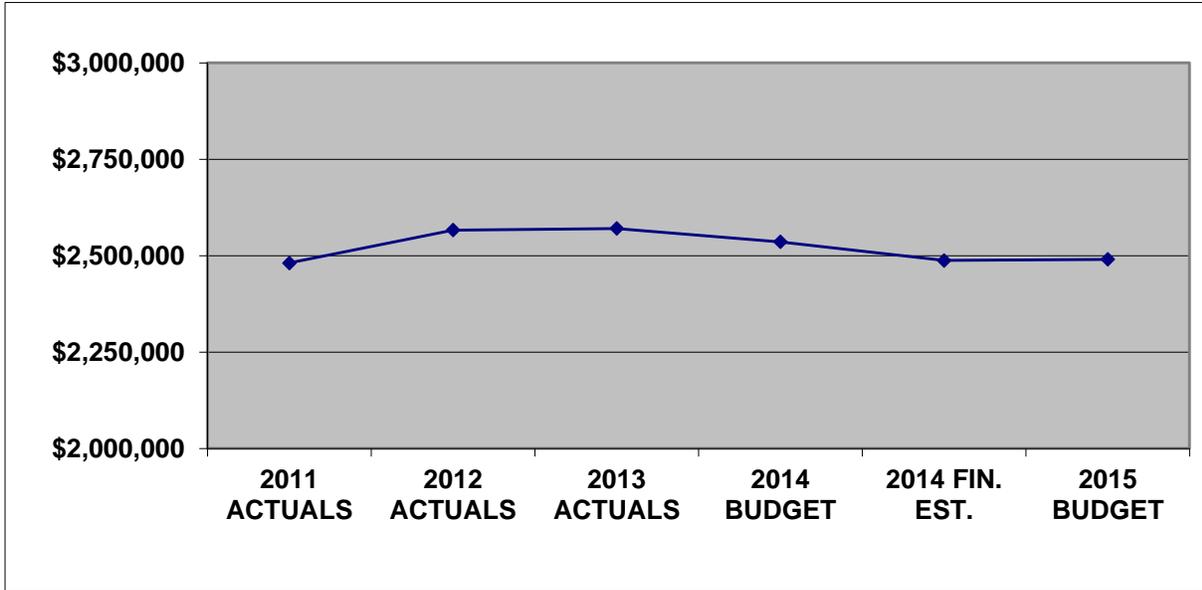
Principal Goal/Mission Statement: To promote an environment of discipline and professional development in conjunction with the pursuit of a system of “team” policing and joint decision-making.

Program Categories

- * Police Protection*
- * Community Relations*
- * Traffic Safety*
- * Investigative Unit*

PUBLIC SAFETY
EXPENDITURES

2011 ACTUALS	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
\$2,481,179	\$2,566,221	\$2,570,675	\$2,535,933	\$2,487,519	\$2,490,282



FUND **PROGRAM** **SUB-GROUP** **ACCOUNT NO.**
 General Public Safety Police Protection 01-410

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Personnel Services	\$1,912,190	\$1,861,910	\$1,808,278	\$1,804,248
Contracted Services	46,307	56,650	51,070	57,450
Materials & Supplies	38,334	48,600	47,296	51,100
Capital Outlays	83,374	78,030	90,000	72,000
TOTAL	\$2,080,205	\$2,045,190	\$1,996,644	\$1,977,998

PROGRAM DESCRIPTION

The Township of Hampton Police Department is currently comprised of twenty-two (22) sworn officers and exists to provide protection to persons and property, to enforce all laws of the Commonwealth, Ordinances of the Township, to conduct investigations, make arrests and respond to calls for public safety related and other traditional police services.

The Department continues to utilize modern and traditional law enforcement techniques to reach its goals. The twenty-two (22) officer department is currently made up of a Chief, four (4) Sergeants, thirteen (13) full-time patrol officers, and four (4) part-time officers. One (1) full-time Administrative Assistant/Secretary and one (1) part-time clerk are also included within this sub-group.

Included in this budget sub-group in addition to Patrol Operations is the Administration/Records Unit as well as all departmental training.

BUDGETARY COMMENT

For 2015 as compared to 2014 personnel costs decreased 3% as a result of the retirement of a senior Sergeant and Patrolman. Contracted Services remained relatively stable as compared to 2014 while Materials and Supplies increased by 5%. Capital Outlay was reduced \$6,030 even though the Township plans to pay off the purchase of three (3) police vehicles.

Police Protection – Account Summary

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
<u>Personnel Services (100)</u>				
100 Salaries & Wages	\$1,168,945	\$1,128,860	\$1,130,000	\$1,107,258
101 Accrued Leave Buy-Back	173,954	113,000	113,000	148,000
104 Wages P.T. Police	155,087	153,140	153,140	162,742
106 Degree Reimbursement	4,750	4,000	4,000	4,000
109 Overtime Reimbursement	(14,874)	0	0	0
110 Salaries & Wages O.T.	37,422	53,000	36,000	40,000
111 Court Time	50,395	58,000	36,000	50,000
112 Holiday Pay	7,656	6,500	6,500	6,500
114 Court/Hearings P.T. S.T.	2,576	3,500	2,500	3,500
120 Parking/Travel Reimb.	1,155	2,000	1,500	2,000
140 Longevity	16,679	14,815	14,815	12,148
198 Payroll Taxes & F.I.C.A.	25,863	26,600	25,500	28,100
199 Fringe Benefits	282,582	298,495	285,323	240,000
TOTAL	\$1,912,190	\$1,861,910	\$1,808,278	\$1,797,448

Contracted Services (200)

202 Assoc. & Dues	\$495	\$750	\$470	\$750
203 Conf., Mtg., Seminar Exp.	3,963	6,000	2,500	6,000
220 Util.– Water,Gas,Electric	17,261	19,500	19,500	19,500
230 Rep./Maint. – Office Equip.	0	100	0	100
234Rep./Maint. – Vehicle Wash	891	1,700	1,500	1,500
236 Rep./Maint. – Mech. Equip.	0	600	300	600
251 Animal Control	14,555	15,000	15,000	17,000
261 Printing & Duplications	1,300	2,000	1,500	2,000
262 Postal Services	170	500	300	500
270 Other Contracted Services	5,350	6,500	7,500	6,500
273 Contracted Radio Maint.	2,322	4,000	2,500	3,000
TOTAL	\$46,307	\$56,650	\$51,070	\$57,450

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
<u>Materials & Supplies (300)</u>				
300 Office Supplies	\$1,946	\$2,500	\$1,500	\$2,500
301 Office Furn. & Equip.	957	2,000	1,500	1,500
310 Uniform Purch. & Clean.	24,739	30,000	30,000	32,000
320 Ammunition	6,491	7,500	7,500	8,500
321 Rifle Range Supplies	1,122	1,600	1,500	1,600
380 Subscr. & Periodicals	823	1,000	1,296	1,000
390 Minor Equipment	700	1,500	1,500	1,500
395 Other Supplies	1,556	2,500	2,500	2,500
TOTAL	\$38,334	\$48,600	\$47,296	\$51,100
<u>Capital Outlays (400)</u>	\$83,374	\$78,030	\$90,000	\$72,000
TOTAL CAPITAL OUTLAY	\$83,374	\$78,030	\$90,000	\$72,000
TOTAL POLICE PROTECTION	\$2,080,205	\$2,045,190	\$1,996,644	\$1,984,798

FUND
General

PROGRAM
Public Safety

SUB-GROUP
Community Relations

ACCOUNT NO.
01-411

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Personnel Services	\$221,208	\$225,992	\$225,992	\$229,758
Materials & Supplies	1,201	2,100	2,100	2,100
TOTAL	\$222,409	\$228,092	\$228,092	\$231,858

PROGRAM DESCRIPTION

The Community Relations Program is designed to provide the public with an awareness of police procedures and also promote police-citizenry interaction. The public's perception of the Police Department is enhanced by programs conducted for schools, businesses and community associations during special events.

It is currently staffed by a sergeant and one (1) department patrolman. These officers are also responsible for investigating, processing and referring cases that involve juvenile offenders or status offenders. The Patrol Officer has been assigned as a School Resource Officer since 2000 (50% of this officer's salary is funded by the School District for the nine-month school year).

BUDGETARY COMMENT

This Budget program increased by 1.5 % in 2015 as compared to 2014 final estimates. This cost increase can be attributed to an increase in Personnel Service costs, and Material & Supply costs have totaled the same as in 2014.

Community Relations – Account Summary

<u>Personnel Services (100)</u>	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
100 Salaries & Wages	\$166,439	\$170,712	\$170,712	\$175,834
140 Longevity	2,580	2,640	2,640	2,640
198 Payroll Taxes & F.I.C.A.	2,800	2,640	2,640	2,784
199 Fringe Benefits	49,389	50,000	50,000	48,500
TOTAL	\$221,208	\$225,992	\$225,992	\$229,758
 <u>Materials & Supplies (300)</u>				
300 Office Supplies	\$0	\$50	\$50	\$50
395 Other Supplies	0	300	300	300
396 Juvenile Supplies	1,201	1,750	1,750	1,750
TOTAL	\$1,201	\$2,100	\$2,100	\$2,100
 TOTAL COMM. RELATIONS	 \$222,408	 \$228,092	 \$228,092	 \$231,858

FUND
General

PROGRAM
Public Safety

SUB-GROUP
Traffic Safety

ACCOUNT NO.
01-412

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Contracted Services	\$27,362	\$26,000	\$24,000	\$25,000
Materials & Supplies	10,809	12,900	12,900	12,900
TOTAL	\$38,171	\$38,900	\$36,900	\$37,900

PROGRAM DESCRIPTION

The Traffic Safety Unit is designed to provide Township residents and the motoring public with safety measures to guard against possible vehicular traffic hazards. With continued land development within the Township and increased traffic, specialization in this area is a necessity. Signs, markings, street signal maintenance and road surveys are recognized within the realm of responsibility covered by this sub-group.

Two Patrol Officers are assigned to this unit.

BUDGETARY COMMENT

For 2015 as compared to 2014, costs within this sub-group have remained stable as Contracted Services decreased slightly.

Traffic Safety – Account Summary

<u>Contracted Services (200)</u>	2013 ACTUAL	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
222 Util. St. Lighting & Rental	\$25,953	\$24,000	\$22,000	\$23,000
233 Rep./Maint. Traffic Equip.	0	500	500	500
270 Other Contracted Services	1,409	1,500	1,500	1,500
TOTAL	\$27,362	\$26,000	\$24,000	\$25,000
<u>Materials & Supplies (300)</u>				
331 Traffic Control-Paint	\$0	\$400	\$400	\$400
332 Traffic Control-Street Signs	9,845	10,500	10,500	10,500
333 Traffic Control-Flares	964	1,500	1,500	1,500
395 Other Supplies	0	500	500	500
TOTAL	\$10,809	\$12,900	\$12,900	\$12,900
TOTAL TRAFFIC SAFETY	\$38,171	\$38,900	\$36,900	\$37,900

FUND
General

PROGRAM
Public Safety

SUB-GROUP
Investigations

ACCOUNT NO.
01-414

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Personnel Services	\$229,058	\$222,651	\$225,083	\$234,626
Materials & Supplies	832	1,100	800	1,100
TOTAL	\$229,890	\$223,751	\$225,883	\$235,726

PROGRAM DESCRIPTION

This is a relatively new budget category with two officers being assigned to this sub-group on a full-time basis. The Investigation Unit performs a specific, highly specialized and important function, critical to the overall mission of the Police Department.

BUDGETARY COMMENT

Costs within the Investigation Sub-group for 2015 have increased by approximately 3% over 2014 levels, which can be traced to Personnel Service costs.

Investigations – Account Summary

	2013	2014	2014	2015
<u>Personnel Services (100)</u>	ACTUALS	BUDGET	FIN. EST.	BUDGET
100 Salaries & Wages	\$169,122	\$162,586	\$162,586	\$175,834
110 Salaries & Wages O.T.	5,066	5,000	7,000	5,000
140 Longevity	2,400	2,497	2,497	2,520
198 Payroll Taxes & F.I.C.A.	3,081	2,568	3,000	2,772
199 Fringe Benefits	49,389	50,000	50,000	48,500
TOTAL	\$229,058	\$222,651	\$225,083	\$234,626
<u>Contracted Services (200)</u>				
<u>Materials & Supplies (300)</u>				
300 Office Supplies	\$29	\$100	\$0	\$100
395 Other Supplies	803	1,000	800	1,000
TOTAL	\$832	\$1,100	\$800	1,100
TOTAL INVESTIGATIONS	\$229,890	\$223,751	\$225,883	\$235,726

COMMUNITY DEVELOPMENT PROGRAM
2015 GOALS AND OBJECTIVES

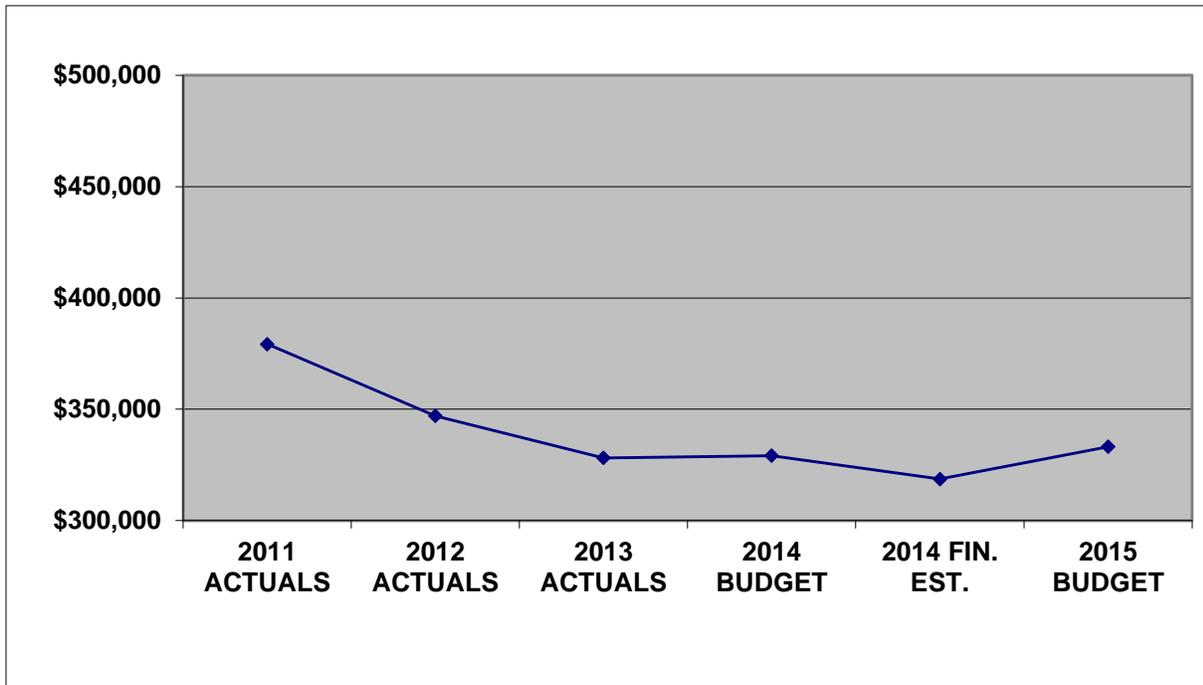
Principal Goal/Mission Statement: *We manage growth through planning, zoning, and building services to preserve the environment and protect the health, safety and welfare of citizens and visitors.*

Program Categories

- * Planning, Zoning and Community Development***
- * Code Enforcement***

Community Development Expenditures

2011 ACTUALS	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
\$379,241	\$346,983	\$328,128	\$329,142	\$318,623	\$333,155



FUND
General

PROGRAM
Community Dev.

SUB-GROUP
Planning/Comm. Dev.

ACCOUNT NO.
01-420

	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
Personnel Services	\$185,534	\$190,265	\$196,028	\$178,810
Contracted Services	79,983	89,600	50,700	80,200
Materials & Supplies	911	1,100	1,100	1,300
Capital Outlays	0	0	0	0
TOTAL	\$266,428	\$280,965	\$247,828	\$260,310

PROGRAM DESCRIPTION

This sub-group of the Community Development Program provides administrative support and managerial control over building, zoning and land use planning affairs of the Township. This department consists of the Land Use Administrator, a Land Use Assistant, and a Permit Clerk/Secretary.

In conjunction with the administrative and managerial support, this group, through the Land-Use Administrator, is responsible for developing, implementing, and enforcing Township land use policies, ordinances, and regulations; administering federal and state mandated programs; processing and issuing building, zoning, and other development permits; providing building inspections and plan reviews and carrying out other long-range community development programs; and serves as overseer of Hampton's sanitary sewer system's Tap Control Plan. This department also serves as liaison and provides staff support to the Environmental Advisory Council, Planning Commission, and the Zoning Hearing Board.

BUDGETARY COMMENT

For 2015, costs within the Planning/Community Development sub-group have decreased by \$20,655 or approximately 8%. While the Personnel Services category shows a decrease of \$11,455. The Contracted Services as well as Material and Supplies categories, combined, decreased by \$9,200 mostly due to health benefit option choices.

Planning/Comm. Dev. – Account Summary

<u>Personnel Services (100)</u>	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
100 Salaries & Wages	\$118,729	\$113,100	\$113,100	\$129,935
105 Salaries & Wages-Part time	0	9,000	14,763	0
140 Longevity	512	670	670	600
150 Accrued Leave Buyback	2,710	2,800	2,800	2,875
198 Payroll Taxes & F.I.C.A.	9,533	10,223	10,223	10,500
199 Fringe Benefits	54,050	54,472	54,472	34,900
TOTAL	\$185,534	\$190,265	\$196,028	\$178,810
<u>Contracted Services (200)</u>				
200 Prof. & Consulting Services	\$5,925	\$5,500	\$5,000	\$6,000
202 Association & Dues	949	1,000	1,100	1,100
203 Conf., Mtg. & Seminar Exp.	2,836	3,250	2,750	3,250
207 Engineering Services	58,997	45,000	30,000	40,000
260 Advertising & Publicity	3,080	3,250	2,450	3,250
261 Printing & Duplication	513	600	400	600
262 Postal Services	2,204	3,000	1,400	3,000
270 Other Contracted Services	1,871	500	600	500
278 Contracted Svs. Demolition	2,610	25,000	5,000	20,000
279 Stenographer	998	2,500	2,000	2,500
TOTAL	\$79,983	\$89,600	\$50,700	\$80,200
<u>Materials & Supplies (300)</u>				
300 Office Supplies	\$823	\$800	\$775	\$800
380 Subscriptions & Periodicals	0	100	0	100
395 Other Supplies	88	200	325	400
TOTAL	\$911	\$1,100	\$1,100	\$1,300
<u>Capital Outlays (400)</u>				
400 Capital	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0
TOTAL PLAN./COMM. DEV.	\$266,428	\$280,965	\$247,828	\$260,310

Code Enforcement – Account Summary

<u>Personnel Services (100)</u>	2013 ACTUALS	2014 BUDGET	2014 FIN. EST.	2015 BUDGET
105 Salaries & Wages P.T.	\$20,772	\$18,000	\$30,000	\$30,000
198 Payroll Taxes & F.I.C.A	1,589	1,377	2,295	2,295
TOTAL	\$22,361	\$19,377	\$32,295	\$32,295
<u>Contracted Services (200)</u>				
200 Professional Services	\$39,137	\$28,500	\$38,000	\$39,500
TOTAL	\$39,137	\$28,500	\$38,000	\$39,500
<u>Materials & Supplies (300)</u>				
310 Uniform Purchase	\$158	\$250	\$350	\$400
311 Protective-Safe. Clothing	0	50	0	150
395 Other Supplies	44	0	150	500
TOTAL	\$202	\$300	\$500	\$1,050
TOTAL CODE ENFORCEMENT	\$61,700	\$48,177	\$70,795	\$72,845