

TOWNSHIP OF MIDDLE SMITHFIELD
MONROE COUNTY, PENNSYLVANIA

RESOLUTION #07-2015-2

RESOLUTION PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS FOR THE
2015 BUDGET FOR THE GENERAL FUND

WHEREAS, in calendar year 2015 to date, the Township has incurred certain General Fund expenses in excess of budgeted amounts for various municipal purposes.

WHEREAS, the Board of Supervisors (the "Board") has, upon mid-year examination and review of the existing 2015 budget, identified unencumbered funds in certain accounts which funds could be used to further the best interests of the Township if transferred to other existing accounts;

WHEREAS, the Board is empowered pursuant to the Second Class Township Code to make supplemental appropriations at any time and for any lawful purpose from funds not otherwise appropriated, and for items not set forth in the adopted budget;

WHEREAS, the Board is empowered pursuant to the Second Class Township Code, 53 P.S. § 68202(f), to transfer, during the last nine months of each fiscal year, unencumbered funds from one account to another, provided no monies may be transferred from the fund allocated for the payment of debts or from any fund raised by a special tax levy or assessment for a particular purpose.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors of Middle Smithfield Township, Monroe County, Pennsylvania, and it is hereby resolved as follows:

Section 1: Supplemental Appropriation List for 2015 General Fund Budget.

The Board adopts the Supplemental Appropriation List attached as Exhibit "A" for the 2015 General Fund Budget. The 2015 General Fund Budget shall be considered amended accordingly. All such supplemental appropriation shall be made to the unappropriated fund balance in the General Fund.

Section 2: Severability.

The provisions of this Resolution shall be severable, and if any of the provisions hereof shall be found to be invalid or unenforceable, the remaining provisions shall remain in effect.

Section 3: Construction.

Any resolution conflicting or inconsistent with any of the provisions in this Resolution is hereby repealed, but only insofar as it is inconsistent.

Section 4: Effective Date.

This Resolution shall be effective immediately and shall remain in effect until modified, revoked, or repealed by further Resolution of the Board of Supervisors.

RESOLVED THIS 23rd DAY OF JULY, 2015, BY THE BOARD OF SUPERVISORS OF MIDDLE SMITHFIELD TOWNSHIP AT A LAWFUL SESSION DULY ASSEMBLED.



Charles A. Keenan
Chairperson

Michael J. Dy
Vice Chairperson

Mitchell K. Marano
Supervisor

ATTEST:
Michelle J. Clewell
Secretary

**Supervisors Middle Smithfield Twp.
Supplemental Appropriation
2015 Budget**

Final

	Original	Amended	Supplemental Appropriation
	Jan - Dec 15	Jan - Dec 15	
Income			
301-000 · Taxes			
301-100 · Taxes - R/E Current Year Levy	1,850,000.00	1,850,000.00	
301-200 · Taxes - R/E Prior year levy	25,000.00	25,000.00	
301-400 · Taxes - R/E Delinquent-Tax Clai	25,000.00	25,000.00	
Total 301-000 · Taxes	1,900,000.00	1,900,000.00	0.00
310-100 · Taxes - Real Estate Transfer	190,000.00	190,000.00	
310-210 · Taxes - Earned Income	1,075,000.00	1,100,000.00	25,000.00
310-500 · Taxes - EMS-Municipal Services	15,000.00	15,000.00	
321-800 · Cable Franchise fees	230,000.00	230,000.00	
330-000 · Fines and Forfeits			
331-110 · Fines - Court-Dist Magistrate	1,500.00	1,500.00	
331-120 · Fines - Court Ordinance Violate	100.00	100.00	
Total 330-000 · Fines and Forfeits	1,600.00	1,600.00	0.00
340-000 · Interest Rents Royalties			
341-000 · Interest Earnings	5,000.00	5,000.00	
341-040 · Dividends	600.00	600.00	
Total 340-000 · Interest Rents Royalties	5,600.00	5,600.00	0.00
350-000 · Intergovernmental Revenue			
354-030 · Dirt & Gravel Roads Grant	81,000.00	81,000.00	
354-150 · Recycling Grant	225,000.00	225,000.00	
Total 350-000 · Intergovernmental Revenue	306,000.00	306,000.00	0.00
355-000 · State Shared Revenue			
355-010 · Shared Rev. -Pub Util Real Tax	4,000.00	4,000.00	
355-040 · Shared Rev. - Alcoholic Bev.	7,500.00	7,500.00	
355-050 · State Aid - Pension	50,000.00	50,000.00	
355-070 · Foreign Fire (Fire relief)	115,000.00	115,000.00	
Total 355-000 · State Shared Revenue	176,500.00	176,500.00	0.00
360-000 · Charges for Services			
361-300 · Plan Review Fees	500.00	9,000.00	8,500.00
361-320 · Reimb Engineer review	2,000.00	11,000.00	9,000.00
361-330 · Zoning & Driveway Permit Fees	20,000.00	20,000.00	
361-340 · Public Hearing Fees	500.00	500.00	
361-350 · Reimb Legal Reviews	15,000.00	15,000.00	
361-710 · Sale of Books, Copies, Etc.	2,500.00	2,500.00	
362-400 · Code Enforcement Revenues	45,000.00	45,000.00	
362-440 · Sewage Permit Fees	5,000.00	5,000.00	

**Supervisors Middle Smithfield Twp.
Supplemental Appropriation
2015 Budget**

	<u>Jan - Dec 15</u>	<u>Jan - Dec 15</u>	Appropriation
363-510 · Penn Dot Contract - Snow Remova	18,000.00	18,000.00	
363-520 · Regional Parks Reimbursement	1,500.00	1,500.00	
Total 360-000 · Charges for Services	110,000.00	127,500.00	17,500.00
364-000 · Sanitation			
364-300 · Clean up Revenues	10,500.00	16,000.00	5,500.00
Total 364-000 · Sanitation	10,500.00	16,000.00	5,500.00
367-000 · Culture-Recreation			
367-200 · Parks & Rec-Special Event Rev	500.00	500.00	
367-221 · Parks revenue - Echo	300.00	300.00	
367-222 · Parks revenue Puteck	0.00	0.00	
367-223 · Parks Revenue- Ressica	250.00	250.00	
Total 367-000 · Culture-Recreation	1,050.00	1,050.00	0.00
391-100 Sale of Fixed Assets	0.00	8,000.00	8,000.00
392-100 · Insurance Claim Proceeds	0.00	5,200.00	5,200.00
395-100 · Reimbursement Sewer Admin	34,300.00	34,300.00	
395-110 · Reimburse Sewer Admin Benefits	11,585.00	11,585.00	
395-112 · Reimbursement Sewer clerk	15,000.00	15,000.00	
395-120 · Reimbursement Sewer Other Labor	9,000.00	9,000.00	
395-125 · Reimb. Other labor benefits	1,825.00	1,825.00	
395-240 · Rent	24,000.00	24,000.00	
395-310 · Plan Reviews Reimbursement Eng	1,500.00	1,500.00	
395-311 · Spano Ins. Fraud Reimbursement	1,000.00	1,000.00	
Total Income	4,119,460.00	4,180,660.00	61,200.00
Expense			
400.000 · Legislative (Governing) Body			
400-110 · G.G. Salaries Elected Official	3,600.00	3,600.00	
400-183 · Gen Govt - Reimbursements	4,000.00	4,000.00	
400-310 · G.G. General Expense	20,000.00	20,000.00	
400-320 · G.G. Communication	7,500.00	7,500.00	
400-328 · Public Communication	17,000.00	17,000.00	
400-329 · Newsletter Expense	7,000.00	7,000.00	
400-330 · G.G. Consulting Services	3,000.00	3,000.00	
Total 400.000 · Legislative (Governing) Body	62,100.00	62,100.00	0.00
402-000 · Audit Services/Financial Admin			
402-110 · G.G. Audit - CPA	9,500.00	13,000.00	3,500.00
402-353 · G.G. Treasurer's Bond	1,426.00	1,426.00	
Total 402-000 · Audit Services/Financial Admin	10,926.00	14,426.00	3,500.00
403-000 · Tax Collection			

**Supervisors Middle Smithfield Twp.
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	<u>Jan - Dec 15</u>	<u>Jan - Dec 15</u>	Appropriation
403-110 · G.G. Tax Collector - Real Estat	38,000.00	38,000.00	
403-120 · G.G. Tax Collector-Appointed	14,000.00	14,000.00	
403-200 · G.G. Tax Collector Supplies	5,000.00	5,000.00	
403-210 · GG Tax Coll - Appted - supplies	2,200.00	2,200.00	
Total 403-000 · Tax Collection	59,200.00	59,200.00	0.00
404-200 · BOS Solicitor	60,000.00	60,000.00	
404-210 · PC Solicitor	33,000.00	33,000.00	
404-310 · G.G. Legal Services	66,000.00	66,000.00	
405-000 · Secretary/Clerical			
405-010 · Holiday/vaction personal admin	57,416.00	57,416.00	
405-112 · G.G. Admin Assts	54,792.00	54,792.00	
405-120 · G.G. Salary of Secretary	51,270.00	51,270.00	
405-130 · G.G. Salary of Budget & Finance	42,415.00	42,415.00	
405-140 · G.G. Salary of Clerk	53,150.00	53,150.00	
405-150 · G.G. Salary Admin/Operation	68,640.00	80,400.00	11,760.00
405-200 · G.G. Secretary Supplies	22,000.00	22,000.00	
405-210 · Admin/Operations training, sem	6,000.00	6,000.00	
405-213 · Computers, server, etc	4,000.00	4,000.00	
405-260 · G.G. Sec'y Small Too /Min Equip	12,500.00	12,500.00	
405-340 · G.G. Sec'y Adv. Print Bk Charge	5,000.00	7,500.00	2,500.00
Total 405-000 · Secretary/Clerical	377,183.00	391,443.00	14,260.00
408-311 · G.G.Eng/ Planner consultant	50,000.00	50,000.00	
409-000 · GG Buildings and Plant			
409-100 · G.G. Salary Building/Grounds Ma	5,500.00	5,500.00	
409-200 · G.G. Supplies for Building	1,500.00	1,500.00	
409-230 · Bldg - Heating fuel	35,000.00	35,000.00	
409-250 · G.G. Bldg. Maint. Supplies	4,000.00	4,000.00	
409-260 · G.G. Bldg Small tool/Minor Eq	2,500.00	2,500.00	
409-300 · G.G. Bldg Other services/Chges	250.00	250.00	
409-360 · G.G. Bldg-grounds - Water	750.00	750.00	
409-361 · Bldg - electricity	21,000.00	21,000.00	
409-364 · Bldg - sewer charges	1,400.00	1,400.00	
409-367 · bldg grounds - trash	6,000.00	6,000.00	
409-370 · G.G. Bldg Repairs Maint. Servic	7,500.00	7,500.00	
409-450 · G.G. Bldg Contracted Service	25,000.00	25,000.00	
Total 409-000 · GG Buildings and Plant	110,400.00	110,400.00	0.00
411-000 · Fire/Ambulance			
411-455 · Fire Relief Distribution	115,000.00	115,000.00	
411-540 · Public Safety Contributions	211,700.00	211,700.00	
411-541 · Public safety-Control Center	57,300.00	57,300.00	
Total 411-000 · Fire/Ambulance	384,000.00	384,000.00	0.00

**Supervisors Middle Smithfield Twp.
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	<u>Appropriation</u>		
	<u>Jan - Dec 15</u>	<u>Jan - Dec 15</u>	
413-000 · Protective services (SEO/Codes)			
413-120 · Codes inspections-Commercial	48,400.00	30,000.00	(18,400.00)
413-260 · Code Enforcement - tools equip	0.00	0.00	
413-270 · UCC Permit fee	600.00	600.00	
413-310 · Protection SEO Comm/Salary	10,000.00	10,000.00	
Total 413-000 · Protective services (SEO/Codes)	<u>59,000.00</u>	<u>40,600.00</u>	(18,400.00)
414-000 · Planning and Zoning			
414-110 · Zoning - clerical	26,680.00	26,680.00	
414-200 · Zoning Supplies Etc	3,000.00	3,000.00	
414-310 · Zoning/Legal expense	37,500.00	57,500.00	20,000.00
414-330 · Zoning Consultant	60,500.00	60,500.00	
414-340 · Zoning- advertising/printing	1,500.00	1,500.00	
414-450 · Court Ordered Demo Contracted	25,000.00	25,000.00	
Total 414-000 · Planning and Zoning	<u>154,180.00</u>	<u>174,180.00</u>	20,000.00
415-000 · Emergency Management			
415-200 · Emergency Management Supplies	700.00	700.00	
Total 415-000 · Emergency Management	<u>700.00</u>	<u>700.00</u>	0.00
419-000 · Other Public Safety			
419-300 · Health Water Quality Testing	350.00	350.00	
Total 419-000 · Other Public Safety	<u>350.00</u>	<u>350.00</u>	0.00
426-000 · Recycling Collect/Disposal			
426-100 · Recycling Payroll	20,000.00	20,000.00	
426-200 · Supplies & Equipment	225,000.00	225,000.00	
426-340 · Advertising _ Recycling	1,000.00	1,000.00	
426-149 · Oak Grove Recycling Contrib	37,130.00	37,130.00	
426-150 · Oak Grove Recycle Payroll	0.00	0.00	
Total 426-000 · Recycling Collect/Disposal	<u>283,130.00</u>	<u>283,130.00</u>	0.00
427-000 · Solid Waste Collection-trash			
427-100 · Solid Waste Salaries Clean Up	13,000.00	25,000.00	12,000.00
427-200 · Cleanup - supplies	500.00	500.00	
427-300 · Solid Waste Services	900.00	900.00	
427-450 · Solid Waste Cleanup Cont. Serv	13,000.00	25,000.00	12,000.00
Total 427-000 · Solid Waste Collection-trash	<u>27,400.00</u>	<u>51,400.00</u>	24,000.00
429-000 · Wastewater/Sewage Fund			
429-100 · Sewer Fund/ Admin	30,600.00	30,600.00	
429-110 · Sewer Clerical	16,120.00	7,500.00	(8,620.00)
429-310 · Sewer Fund - Other Labor	9,000.00	9,000.00	
Total 429-000 · Wastewater/Sewage Fund	<u>55,720.00</u>	<u>47,100.00</u>	(8,620.00)

**Supervisors Middle Smithfield Twp.
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Appropriation

	<u>Jan - Dec 15</u>	<u>Jan - Dec 15</u>	
430-000 · Highways Streets Roads			
430-074 · Hwy Capital Purchases	54,300.00	54,300.00	
430-100 · Hwy Salary Hol/Sick/Vac	105,710.00	105,710.00	
430-110 · Streets/Rds - School/training	3,500.00	3,500.00	
430-120 · Highways - clerical	16,175.00	16,175.00	
430-238 · Hwy Benefits - Uniforms	3,000.00	3,000.00	
430-250 · Hwy Vehicle Operating Expense	72,000.00	72,000.00	
430-260 · Hwy Small Tools/Minor Equip	7,500.00	7,500.00	
430-315 · Hwy CDL Testing	650.00	650.00	
430-320 · Hwy Communications	1,200.00	1,200.00	
Total 430-000 · Highways Streets Roads	264,035.00	264,035.00	0.00
430-313 · Hwy Engineering Services	5,000.00	5,000.00	
432-000 · Highways-Winter Maintenance			
432-100 · Hwy Salaries Snow / Ice	80,000.00	40,000.00	-40,000.00
432-240 · Hwy Snow Removal Materials	65,000.00	105,000.00	40,000.00
Total 432-000 · Highways-Winter Maintenance	145,000.00	145,000.00	0.00
433-000 · Traffic control devices/markings			
433-100 · Hwy Salaries Signs /Signal/Mark	10,500.00	10,500.00	
433-240 · Hwy Signs/Marking/ Materials	5,000.00	5,000.00	
433-360 · Hwy Signals Electric	720.00	720.00	
433-450 · Hwy Markings Contracted Serv	10,000.00	10,000.00	
434-200 · Public Improvement	20,000.00	20,000.00	
Total 433-000 · Traffic control devices/markings	46,220.00	46,220.00	0.00
436-000 · Storm Sewers/Drains			
436-100 · Hwy Salaries Drains	4,000.00	4,000.00	
Total 436-000 · Storm Sewers/Drains	4,000.00	4,000.00	0.00
437-000 · Repairs tools and machinery			
437-100 · Hy Salaries Repair Machinery	112,500.00	112,500.00	
437-240 · Hwy Parts Vehicles & Equip.	66,000.00	66,000.00	
437-384 · Hwy Equipment Rental	1,000.00	1,000.00	
437-450 · Hwy Repairs Contracted Serv	2,500.00	7,000.00	4,500.00
Total 437-000 · Repairs tools and machinery	182,000.00	186,500.00	4,500.00
438-000 · Maint Repair Rds/Bridges			
438-100 · Hwy Salaries Rds Streets	245,000.00	245,000.00	
438-120 · Hwy Trash Removal	2,500.00	2,500.00	
438-240 · Hwy Road Materials	50,000.00	50,000.00	
Total 438-000 · Maint Repair Rds/Bridges	297,500.00	297,500.00	0.00
438-360 · Highways - utilities	1,650.00	1,650.00	0.00

**Supervisors Middle Smithfield Twp.
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	Appropriation		
	Jan - Dec 15	Jan - Dec 15	
438-450 · Hwy Contracted Services Maint	1,000.00	1,000.00	0.00
450-000 · Culture-Recreation Exp			
451-500 · Culture/Recreation - Contribute	5,000.00	5,000.00	
452-090 · Transfer to Golf Account	125,600.00	105,000.00	
452-310 · Golf - PW labor	99,400.00	120,000.00	
Total 450-000 · Culture-Recreation Exp	230,000.00	230,000.00	0.00
453-300 · Historical Society Consultant	2,500.00	2,500.00	
454-000 · Township Parks			
454-100 · Parks & Rec-Salaries-Resica	9,500.00	9,500.00	
454-120 · Parks & Rec-Salaries-Echo Lake	9,500.00	9,500.00	
454-140 · Parks & Rec Salar - Puteck Park	9,500.00	9,500.00	
454-145 · Community Gardens Salaries	9,500.00	9,500.00	
454-146 · Parks & Rec Salaries - Bark Par	0.00	0.00	
454-150 · Parks clerical	2,500.00	2,500.00	
454-240 · Parks & Rec Materials Resica	1,750.00	1,750.00	
454-241 · Parks & Rec-Materials-Echo	1,750.00	1,750.00	
454-242 · Parks - Mat & supp Puteck Park	1,750.00	1,750.00	
454-243 · Community Garden Mat & Supplies	1,750.00	1,750.00	
454-360 · Parks-utilities-Echo Lake	300.00	300.00	
454-383 · Equipment Rental - Bark Park	0.00	800.00	800.00
454-384 · Parks & Rec Equip. Rent - Resic	2,500.00	2,500.00	
454-385 · Parks & Rec Equip Rent Echo	1,500.00	1,500.00	
454-450 · Parks & Rec - Resica Lease	3,000.00	3,000.00	
454-451 · Parks & Rec Contracted Echo	4,000.00	4,000.00	
454-701 · Parks CapitalPurchase- Echo	15,000.00	5,000.00	(10,000.00)
454-702 · Parks Capital Purchase- Puteck	1,500.00	1,500.00	
454-703 · Parks Capital Purchase -Resica	1,500.00	1,500.00	
454-704 · Parks Capital Purchase - Dog Pa	15,000.00	50,000.00	35,000.00
454-705 · Parks Cap, Purch- Com. Garden	10,000.00	25,000.00	15,000.00
Total 454-000 · Township Parks	101,800.00	142,600.00	40,800.00
455-000 · Regional park exp			
455-130 · Parks Salaries - Regnl. Pks	3,600.00	3,600.00	
455-355 · Regional Park Liabil. Insuranc	1,500.00	1,500.00	
455-357 · Regional Parks - Mat & Suppl	4,500.00	4,500.00	
455-358 · Regional Parks Exp Other	0.00	0.00	
Total 455-000 · Regional park exp	9,600.00	9,600.00	0.00
457-100 · Civic Events (MM labor)	1,800.00	1,800.00	
457-460 · Civic Events	7,500.00	7,500.00	
460-340 Economic Development	0.00	0.00	
463-100 · EDC Payroll costs	1,100.00	1,100.00	
463-340 · Economic Development	2,500.00	2,500.00	

**Supervisors Middle Smithfield Twp.
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	Appropriation		
	Jan - Dec 15	Jan - Dec 15	
472-200 · Note Expense	138,100.00	138,100.00	
472-300 · Interest Expense	0.00	0.00	
481-000 · Employer paid benefits			
481-161 · Employee Benefits ER/SS	80,885.00	80,885.00	
481-200 · Employee Benefit Medicare (Twp)	18,900.00	18,900.00	
481-300 · Employee Benefit Unemploy Comp	22,500.00	25,000.00	2,500.00
Total 481-000 · Employer paid benefits	122,285.00	124,785.00	2,500.00
483-000 · Pension/Retirement exp			
483-300 · Employee Benefit Pension (Twp)	63,500.00	63,500.00	
483-310 · Employee Benefit Pension Admin	840.00	840.00	
Total 483-000 · Pension/Retirement exp	64,340.00	64,340.00	0.00
486-000 · Insurance Expense			
484-000 · Insurance Workmens Comp	45,000.00	45,000.00	
486-200 · Insurance Multi Peril Pkg	43,000.00	43,000.00	
486-400 · Insurance Public Officials	66,000.00	66,000.00	
Total 486-000 · Insurance Expense	154,000.00	154,000.00	0.00
487-000 · Health Insurance Benefit			
487-153 · Employee Benefit Disability	18,800.00	18,800.00	
487-156 · Employee Benefit Hospitalizatio	350,000.00	375,000.00	25,000.00
Total 487-000 · Health Insurance Benefit	368,800.00	393,800.00	25,000.00
493-000 · Reserved Contingency	3,000.00	3,000.00	
Total Expense	3,947,019.00	4,054,559.00	107,540.00
2015 Revised Estimated Surplus	172,441.00	126,101.00	-46,340.00