

Robert B. & Helen S.
Meyner Center
for the Study of State & Local Government

Williams Township

Organizational Assessment

September 2011

Lafayette College
Robert B. & Helen S. Meyner Center
For the Study of State & Local Government
002 Kirby Hall of Civil Rights
Easton, PA 18042

*The Robert B. and Helen S. Meyner Center
For the Study of State and Local Government*

The Robert B. and Helen S. Meyner Center for the Study of State and Local Government, which began operations in August 1994, is a nonpartisan, nonprofit, unit of Lafayette College. Robert B. Meyner was a graduate of Lafayette College (1930) and Governor of New Jersey from 1954 to 1962. Helen S. Meyner served in the U.S. House of Representatives from 1975 to 1979. The Meyner Center is supported by an endowment contributed by the estate of Robert B. and Helen S. Meyner, contributions from Richard and Priscilla Hunt of Cambridge, Massachusetts, and other Meyner family and friends, and external grants and contracts from specific projects by private foundations, nonprofit entities, and government agencies.

The Center educates students about the vital importance of state and local governments and encourages young people to participate in state and local affairs as volunteers, interns, and future leaders. The Center also works with state and local government officials and civic groups in its Pennsylvania, New Jersey, and New York region to enhance public awareness, effective governance, regional cooperation, and public policy. For local governments in the region, the Center provides such specific services as administrative and financial reviews, comparative salary studies, executive-search assistance, strategic planning/visioning programs, and educational workshops and forums. The Meyner Center works, as well, with state, national associations of state and local officials, such as the Council of State Governments, National Conference of State Legislatures, National Governors Association, National League of Cities, Pennsylvania State Association of Boroughs, and Multistate Tax Commission.

Internationally, the Center engages in educational and training programs on regional and local governance, federalism and decentralization, and intergovernmental relations at the request of foreign governments and universities, the World Bank, and U.S. agencies. The Center has worked on issues of federalism, democracy, and local governance in, for example, Brazil, Cyprus, the Czech Republic, Egypt, Ethiopia, Germany, India, Japan, Mexico, Nigeria, Russia, South Africa, Spain, Turkey, and Ukraine. The Center also has hosted USIA/Fulbright and National Endowment for the Humanities summer institutes as well as visiting scholars, public officials, and delegations from abroad. The Center also is a focal point for a long-term project entitled "A Global Dialogue on Federalism in the 21st Century," which is sponsored jointly by the Forum of Federations and the International Association of Centers for Federal Studies.

Staff

John Kincaid, Director and Professor
David L. Woglom, Associate Director for Public Service
Terry A. Cooper, Administrative Assistant

Preface

This report is an Organizational Assessment of the operations of Williams Township, Northampton County, Pennsylvania. The report was prepared by David L. Woglom, Associate Director for Public Service of the Meyner Center, pursuant to an April 18, 2011 contract between Lafayette College's Meyner Center and the Township. The Center thanks all of the Township staff, officials, and employees who participated in interviews and meetings needed to complete research for this report. Any views expressed in this report are not necessarily those of Lafayette College.

John Kincaid
Director & Professor

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Executive Summary

The Review and Analysis section of this report includes observations and eight recommendations for the Township's consideration. The following is a summary of the observations in the report:

1. The Township is governed by a three-member Board of Supervisors and a management staff whose members are diligent and dedicated. Each understands the importance of customer service, and is dedicated to providing quality public services to the Township's residents. Together they operate a municipality that offers quality public services while maintaining the lowest municipal real-estate tax rate in Northampton County.
2. While the individual members of the Board of Supervisors agree on many Township issues, they disagree on the future land uses in the Township as they pertain to the landfill currently located in Williams. Currently the owner of the landfill, the Township, and a private citizens group are parties to three lawsuits involving land uses of the landfill and the charging of fees to the landfill owner. These lawsuits and the differences of opinion between a previous Board of Supervisors and an active, private citizens group have negatively influenced the day-to-day operations of the Township; the result is an environment that is less productive than it could be with regard to the management and operation of the Township.

The following is a summary of the most important recommendations:

1. The Township should prepare a Strategic Plan to establish prioritized goals, roles of officials, and the means of measuring accomplishment.
2. The Township should create the position of Finance Officer, and assign this responsibility to the current Township Secretary/Assistant Treasurer.
3. The Township should take all steps necessary to prepare a Five Year Capital Improvements Plan to be coordinated by the Township Manager, with assistance from the Public Works Director and Township Engineer.
4. The Board of Supervisors and the Township Manager should perform an evaluation and analysis of the management of the Public Works Department.

Introduction

The Township of Williams operates as a second-class township in Pennsylvania. It has a population of 5,884 (according to the 2010 census), a 2010 total budget of approximately \$3 million, and a current staff of 11 full-time employees (Administration—3; Zoning/Code Enforcement—1; and Public Works—7) and several part-time/seasonal employees who work in the recreation program and Public Works Department. The Township has approximately 20.8 square miles and maintains approximately 76 miles of roads. It is governed by a three-member Board of Supervisors elected for six-year terms of office, and operates under a council-manager form of government. The Township also employs an engineering firm to act as its appointed Township Engineer and an attorney to act as the Township Solicitor. *The 2011 property tax rate is 2.0 mills, which is the lowest municipal real estate tax in Northampton County* (see exhibit in the back of this report). The Township has also enacted (since 2003) a .25% additional earned income tax for preservation of open space for a total EIT rate of 1.25%.

Each of the three members of the Board of Supervisors was interviewed to collect his/her views and perception of Township operations. Interviews also were conducted with each of the four full-time administrative employees, the Public Works Director, the Township Solicitor, the Township Engineer, and the Chairpersons of the Budget Advisory, Sewer Advisory, Landfill Advisory, and Land Preservation Committees, Recreation Board, and the Planning Commission. The supervisors, staff, and committee chairpersons all exhibited a willingness to be open and frank in their observations and opinions, which was of great assistance to the interviewer.

A majority of the time spent in interviews and phone conversations was with the Township Manager; she was extremely helpful, forthcoming, and honest in expressing her views.

The Township signed a contract with the Meyner Center in April 2011 to conduct an organizational assessment of Township operations. The study is to review and analyze the following:

1. management structure and profile
2. job descriptions
3. staff assignments and responsibilities
4. staffing levels of each department
5. effectiveness of existing training programs
6. management succession planning
7. internal and external communications by and between the management staff and the elected Board
8. role of management staff and the elected Board in policy development and day-to-day operations

The methodology for this study is to conduct this examination through personal interviews and review of written information.

Interviews Conducted and Documents Reviewed

During the preparation of this report, the following Supervisors were interviewed:

1. Chairman George Washburn
2. Vice Chairman Fred Mebus
3. Sally Hixson

During the preparation of this report, the following Township Employees/Officials were interviewed:

1. Township Manager Deborah Patterson
2. Township Secretary/Assistant Treasurer Melody Ashmore
3. Receptionist/Clerk Katherine Faubert
4. Zoning Officer/Building Code Administrator Richard Adams
5. Public Works Director Michael Strawn
6. Solicitor Jonathan Reiss
7. Township Engineer Timothy Edinger
8. Auditor Bob Davidson

Additionally, the following Committee Chairpersons and community individuals were interviewed:

1. Budget Advisory Committee Chairman James Diedzic
2. Sewer Advisory Committee Chairman Dan Cwynar
3. Planning Commission Chairman Terry Lee
4. Land Preservation Board Chairman Jerry Steele
5. Recreation Board Chairman Raymond Abert
6. Landfill Advisory Committee Chairperson Susan Reed
7. Resident Kathy Lilley

During the course of this study, meetings of the Board of Supervisors, Budget Advisory Committee, Landfill Advisory Committee, and Monthly Staff Meeting were attended.

During the preparation of this report, the following documents were reviewed:

1. William Township Employee Handbook, last amended September 8, 2010.
2. Job descriptions for Township Manager, Township Secretary/Assistant Treasurer, Receptionist Clerk, Zoning Officer/Building Code Administrator, Director of Public Works, Public Works Foreman, CDL/Laborer, and Custodian-Part Time.
3. Board of Supervisors Meeting Minutes from many of the 2011 meetings.
4. Board of Supervisors Meeting Agendas from 2011.
5. Various memos, transmittals, and reports prepared and/or submitted by the Township Manager to the Board of Supervisors in 2011.
6. Williams Township 2011 Budget.
7. Monthly Treasurers Reports and Financial Reports from 2011.

8. Salary sheets prepared by the Township Manager.
9. Annual Audit for 2009 in its DCED format.
10. Ordinance 2002-6 governing the pension program for Township employees.
11. Resolution 2008-22 establishing the regulations to comply with the Pennsylvania Right-to-Know law.
12. Various Williams Newsletters in 2009-2011.
13. Various Monthly Reports prepared by the Director of Public Works.
14. A "Five Year Road Plan" submitted by the Director of Public Works to the Board of Supervisors in an email dated January 11, 2010.
15. PennDOT form MS-965 for the years 2008-10 detailing the Township's use of Liquid Fuels funds received from the state.
16. The Williams Township Drug and Alcohol Policy for CDL Drivers.
17. The Collective Bargaining Agreement between the Township and the AFL-CIO.
18. Various Monthly Zoning Officer Reports submitted by the Zoning Officer Richard Adams to the Board of Supervisors.
19. The Williams Township Application for Employment.
20. The Williams Zoning Code.
21. The Williams Subdivision and Land Development Ordinance.

Review and Analysis

Overall Governance

The Board of Supervisors is composed of three individuals each dedicated to serving the community and Township as a whole. Each is retired and willing to spend the time to understand municipal operations and what each believes to be the current and future needs of the Township. The members maintain a respectful and cordial relationship toward each other. While they agree on many Township issues, they disagree on the future land uses in the Township as they pertain to the landfill currently located in Williams. Two members of the current Board approved the proposed expansion of the landfill approximately two years ago while one member is opposed to the expansion, although he was not a Supervisor when the approval was granted. Currently the owner of the landfill, the Township, and a private citizens group are parties to three lawsuits involving land uses of the landfill and the charging of fees to the landfill owner. Review, analysis, and comment on these lawsuits are not a part of this report, nor is any judgment on the opinions expressed by the private citizens group.

However, throughout the interviews conducted and the analysis conducted during this study, it was apparent that these lawsuits and the differences of opinion between a previous Board of Supervisors and an active private citizens group have negatively influenced the day-to-day operations of the Township. These criticisms and recommended changes from the private citizens group—whether they are valid or invalid, fair or unfair—have created a less-than-productive environment with regard to the management and operation of the Township. The management staff lacks the confidence needed for efficient and productive operations due to their apprehension about criticism of their decisions from the private citizens group. The result is a hesitancy to make decisions, make recommendations to alter or improve operations, or to be progressive in management. The members of the management staff are working diligently, honestly, and to the best of their abilities, but the overall atmosphere is reactive instead of proactive. This atmosphere is not healthy or productive, and it could be corrected through several changes. The Township has never developed a Strategic Plan to establish goals and needs for the future. This collaborative effort led by the Supervisors would help them to identify and prioritize short- and long-term goals for the municipality, and to clarify the roles and responsibilities of stakeholders, including the management staff, Committees/Boards, and elected officials. Creation of a Strategic Plan would also help to open lines of communication between the management staff, Supervisors, and residents, and restore the confidence of the management staff through a comprehensive understanding of a prioritized list of goals. **We recommend that the Township prepare a Township Strategic Plan to establish prioritized goals, roles of officials, and the means of measuring accomplishment.**

Administration

Management

The Township Manager is by ordinance the leader of the day-to-day government operations. She directly oversees the duties of the two administrative employees, and generally oversees the activities of Zoning/Code Enforcement Officer. She discusses overall public services with the Public Works Director, but he administers the day-to-day activities of the Public Works Department. Interaction among all of these employees is sufficient, and they all have a mutual respect for each other. The Manager holds monthly staff meetings approximately one week prior

to the Supervisor's monthly meeting with the Public Works Director, Zoning/Code Enforcement Officer, Township Engineer, Township Solicitor, and Supervisor Chairman to review meeting agenda items and progress of events and projects. The Manager also assists the Township Secretary/Assistant Treasurer with some of the financial responsibilities, such as paying bills and recording the budget's revenue and expenditure account numbers. While it is common in small municipalities for the Manager to be involved in financial management, it also takes away time that the Manager could otherwise spend on more managerial activities, such as short- and long-term planning, review of internal operations to look for increased efficiencies, greater involvement in human resource activities and hiring of employees, development of innovation and technology, and greater interaction with the Public Works Director and increased oversight of the Public Works Department. We believe that the Township should create the position of Finance Director, and vest all financial responsibilities in this person. Currently, the Township Secretary/Assistant Treasurer performs the majority of the financial activities, and we believe that she should become the Finance Officer, and perform the all financial activities, including those now completed by the Manager. With the change, the Manager will still be involved in financial operations through review and approval of purchase orders, but her main responsibility will be finance oversight and managing of the budget for compliance. Most importantly, it will provide her with more time to focus on Township managerial activities, which will be of greater value to the Township. Prior to the preparation of this report, this recommendation has been discussed with the Manager and Township Secretary/Assistant Treasurer, and they are both comfortable with the recommended change, and believe that it will increase both efficiency and productivity. The Manager has also reviewed the current job description and responsibilities of the Township Secretary/Assistant Treasurer and Receptionist/Clerk, and is in the process of redefining the job descriptions of each. **Therefore, we recommend that the Township create the position of Finance Officer, and assign this responsibility to the current Township Secretary/Assistant Treasurer.**

Staff

The other administrative staff members are the Township Secretary/Assistant Treasurer and the Receptionist Clerk. They are cross-trained so that each is familiar with most of the job responsibilities of the other person, with the exception of the financial duties of the Secretary/Assistant Treasurer. Both staff members appear to be diligent and sincere, and understand the importance of customer service and quality public services. They each have assignments to work productively with the Planning Commission, Zoning Hearing Board, and other Committees, and they both assist the Zoning Officer/Building Code Administrator. The proposed creation of a Finance Officer and the resulting change in job responsibilities has been discussed with them and they exhibit a willingness to adapt to the change as part of a work in progress.

Up until several years ago, the Township also utilized a part-time administrative assistant to assist with administrative duties. The 2011 budget has a \$5,000 allocation for this position, but the Township has not spent the funds appropriated. We have not analyzed the need for this position. However, with a small staff as the Township has, it would not be unusual for them to utilize a part-time person to at least fill in during times when one of the administrative staff is on vacation, or to catch up with the work load. The part-time administrative assistant could perform simple office activities, such as answering the phone, handling the mail, typing/filing, and greeting the public. The greatest value of this utilization of this part-time position would be that

the other two staff people would be able to focus on their normal work, and not be interrupted to fill in for the person missing.

Website and Newsletters

The Township maintains a website and publishes several Township Newsletters each year that provide excellent information for its residents and interested visitors.

Role of Committees

Approximately two years ago, the Township created a Budget Advisory Committee, Sewer Advisory Committee, and Landfill Advisory Committee. Creation of these types of advisory committees has been a growing trend among municipalities in the past five years as government seeks to become more transparent and collaborative, and more responsive to requests for citizen involvement. All three of these groups have worked diligently to assist the Township. The Sewer Advisory Committee's work has resulted in the lowering of public sewer rates in the Cedar Park District, and the Budget Advisory Committee's investigation into a different reporting format provided the basis of one aspect of this study, which resulted in new and improved monthly financial and budget report formats. The Chairman of each group indicates that a new financial reporting system and budgeting format will help them with their future work, hopefully providing them with the kind of information the Budget Committee needs to analyze financial and sewer operations and make recommendations to the Township.

The Landfill Advisory Committee has had greater difficulty in achieving measurable improvements due to differences of opinion among the Committee members, some of whom are either directly or indirectly involved in lawsuits between the landfill, the Township, and a private citizens group. Prior to our involvement in this study, we attended several of their meetings and recommended that they focus as a fact-finding group, providing the public with information on landfill operations, inspections, and public complaints. We made this recommendation based on the difficulty they were having with the setting of goals, which resulted in a failed sense of accomplishment. Our recommendation was—and still is—for them to set realistic goals that might induce a sense of common purpose amongst Committee members. This strategy would provide them with a base of achievements to move ahead with addressing some more challenging goals.

In an earlier portion of this report, we recommended that the Township prepare a Strategic Plan to establish goals, roles of officials, and the means of measuring accomplishment. One of the many benefits of preparation of a Strategic Plan is the concurrent setting of goals of its Committees. Inevitably, as a Strategic Plan is developed, the mission of each of the Township's Committees is also identified. Therefore, the preparation of a Strategic Plan will be of significant importance to the effective future contributions of the Budget Advisory, Sewer Advisory, and Landfill Advisory Committees.

Financial Systems and Monitoring/Reporting

Prior to the commencement of this study, the Township had one budget and reporting fund for all of its major accounts, including general purposes, sewer, and open-space preservation. Additionally, it had many other funds/accounts for some very small purposes. During the course of this study, we have helped the Manager restructure the Township's financial structure into a system that will be more understandable and transparent, while maintaining the same needed

control. We have recommended that the Township's new system include the following funds, each having its own revenues and expenditures:

- | | |
|--------------------------------------|---|
| 1. General Fund | 6. Recreation Capital Improvements Fund |
| 2. Sewer Fund | 7. Driveway Escrow Fund |
| 3. Land Preservation Fund | 8. War Memorial Fund |
| 4. Liquid Fuels Fund | 9. Belmont Street Stormwater Fund |
| 5. General Capital Improvements Fund | 10. Developers Escrow Fund |

Funds 1, 2, 3, and 4 will always have budgets set annually by the Township. Funds 5 and 6 will have annual budgets once the Township has had a chance to establish a capital improvements plan for general purposes and recreation needs. Funds 7 and 10 are special use accounts created only through required security deposits by applicants; therefore, there is no budget planning for the Township to perform. Funds 8 and 9 are accounts with small balances created for very specific purposes. Once the Township identifies the capital improvements associated with each fund, the funds will cease to exist.

Based on this new structure of funds, we have also helped the Manager to create a new Monthly Financial Report format that is consistent with the new structure of funds. This new format is easy to understand and will be a more efficient tool for the Budget Committee, staff, and Supervisors to use.

Lastly, the Township now has established a new budget reporting system for the General Fund, Sewer Fund, Land Preservation Fund, and Liquid Fuels Fund that is consistent with the new fund structure and Monthly Financial Report format created. This new system will be easier to understand and monitor. The new system provides the structure of both the Annual Budget and the Monthly Financial Report.

Copies of the Monthly Financial Report format and Budget format are attached as exhibits to this report.

We recommend that the Township adopt this new structure of funds, Annual Budget format, and Monthly Financial Report format, which will provide the Township with a system that is easy to understand and monitor.

Annual Audit

As of September 15, the Township had not received its annual audit from the public accounting firm with whom they have contracted. The Township Manager indicated that she was very disturbed by the company's nonresponsiveness despite her leaving repeated messages for the company to call and answer her questions. When we attempted to contact the individual from the company, he was nonresponsive to our inquiry, and finally returned our call only after leaving repeated messages over more than one week. This year the Township is budgeted to pay \$9,000 for its annual audit, and we believe that securing competitive quotes may result in a lower cost to the Township with faster completion time and a more responsive and responsible attitude by the accounting firm completing the audit. Recently we have provided the Township with draft RFP specifications to utilize in securing competitive quotes from qualified public accounting firms. **We recommend that the Township seek competitive quotes to perform the 2011 Annual Audit.**

Capital Improvement Plans

The Township has no Capital Improvements Plan to identify needed equipment, technology upgrades, computer hardware replacements, road repairs, sewer line replacements and/or pump station renovations, new buildings, building renovations or additions, recreation projects, and other improvements. Preparation of a Five Year Capital Improvement Plan is as important for a municipality as preparation of a Strategic Plan; without such a plan, a municipality is ill-prepared to meet its future business and community needs. In the Township's preparation, there would be three main authors: the Public Works Director, who would identify a plan for both the department's equipment needs and a plan for road improvements, showing individual streets, the improvements to be made, and the cost of each project; the Township Engineer, who would prepare a Sewer Evaluation, Life-Cycle, and Capital Improvement Plan for the sewer collection system, including the pump stations; and the Township Manager who would prepare a Capital Improvements Plan for recreation, administrative needs, and any other areas she felt were needed. The Township Manager would then coordinate the preparation of the Overall Capital Improvements Plan with the individual plans by the Public Works Director and Township Engineer. **We recommend that the Township take all steps necessary to prepare a Five Year Capital Improvements Plan to be coordinated by the Township Manager, with assistance from the Public Works Director and Township Engineer as noted above.**

Codification of Ordinances and Minutes

Since its incorporation, the Township has passed an undeterminable number of ordinances and resolutions establishing regulations, laws, and other guidelines/restrictions. However, these ordinances and resolutions have never been codified into one easy-to-use manual. For many years, municipalities across the United States have been codifying their ordinances, and the benefits are substantial. Currently when a staff member or a visitor wants to know the Township's regulations in a current subject area, the person or staff member has to know that an ordinance exists. In several recent instances, Township staff has not known exactly what regulations exist. When a codification is completed, all ordinances are organized by subject matter into one manual for easy use. The practical improvement from a codification is significant and provides benefits that far exceed the cost. During the preparation of this report, the Township was discussing this issue, but we believe that codification of the Township's ordinances is important enough to highlight in this report. **We recommend that the Township seek proposals from qualified companies and codify the Township's ordinances.**

Succession Planning and Training

Planning for future managers and leaders is difficult in any small company (or municipality). The most efficient and productive means for succession is (1) to provide other employees with training opportunities that will help them become better leaders and (2) to delegate responsibilities whenever possible to employees. Currently the Township does not have any kind of formal training program for its employees. On-going training for employees is important for purposes of maintaining or improving efficiency and productivity, and monitoring advances in technology. **Even though the Township is a municipality with a small staff, we encourage Williams to develop a training program to develop their employee's technical, administrative, and leadership skills.**

Training for the Township Manager is also important. Although the Manager attends meetings of the Lehigh Valley Managers group, she is not a member of any professional municipal

manager association. Becoming an active member in professional municipal management associations will provide the Manager with access to quality training and information on municipal programs and developments, and networking opportunities with peer Managers. **Our recommendation is that the Township provide for its Manager to be a member the International City/County Management Association (ICMA) and the Association for Pennsylvania Municipal Management (APMM), and that the Manager be required to attend at least one—if not both—of their annual training conferences.** The total cost of this annual training is less than \$4,000 per year. Active involvement in these municipal manager associations will provide the Manager with excellent training, which will connect her with other experienced managers in Pennsylvania and other parts of the United States.

Similarly, **we recommend that the Township pay for membership for its new Finance Director in the Government Finance Officers Association (GFOA), and that the Finance Director attend their annual training conference.**

Compliance with Regulations and Other Practices

The Township staff maintains the Supervisors Minute and Ordinance Books in a timely manner in accordance with law, and stores these one-of-a-kind documents in a fire-safe facility. The Township also has an up-to-date Employee Manual, CDL Drug and Alcohol program, and filing system. Their computer files are backed up at an off-site secure location daily. The Township has two outstanding loans (for its municipal building and its Public Works Garage) with market-competitive interest rates of 4.8% and 4.0%. The Township complies with Pennsylvania's municipal pension regulations (Act 205), and the pension plan is administered through the Pennsylvania Municipal Retirement System (PMRS). They also are financially supportive of the volunteer Fire Company, and maintain what they believe to be a respectful relationship with Fire Company officials. In response to the escalating cost of employee health care coverage, employees contribute \$20-30 each pay period toward healthcare. No employee contribution is made toward the cost of pension benefits. However, currently the state subsidy covers 88% of the Township's annual cost—meaning that the net Township cost for employee pensions is \$5,139 (only \$467/employee) per year.

Zoning, Building, & Land Development

The person serving in the role of Zoning Officer/Building Code Administrator is experienced in municipal government both for the Township and for the city he worked for previously. He is licensed in several of the code disciplines; for the other inspections and plan reviews, the Township utilizes the services of an outside consultant. This use of both employees and consultants to conduct building renovation inspections and review plans is common and efficient in Pennsylvania since the commonwealth significantly changed the certifications required to perform residential, commercial, and industrial inspections. This administrator professes to be very aware of the importance of customer service and taking the time to explain to applicants what they must do and why. He realizes that property owners and developers do not like to be generally “regulated” but that compliance with zoning and building regulations is imperative, and that taking the time to explain to these applicants is a good public service.

Public Works

The Department is composed of a Director, one Foreman, and five workers. Their main activities are road maintenance, snow/ice removal from public roadways, maintenance of the stormwater systems along the public roadways, and maintenance of athletic facilities, including the mowing of grass. The Township does utilize part-time employees in the winter to assist with snow/ice removal on roads, and in the summer with maintenance activities. All equipment is stored and operations administered in a new Public Works Garage that provides ample space for operations.

Over the past several years, a growing amount of tension has developed among the employees. There is tension between the Director and the Foreman, and between the Director and the rank-and-file members, who have a collective bargaining agreement with the Township through representation by the AFL-CIO. Currently, the Director is responsible for identifying the daily work projects, and on a daily basis directs the Foreman on the work to be done. The Foreman then separately addresses the other five members of the Department and makes the individual manpower assignments and other logistical decisions. Therefore, the Director does not address all members of the Department on regular, routine job assignments, nor does he provide on-going constructive criticism and specific direction on their work. In fact, on occasion when he has provided such input, it has resulted in an argument with the Foreman, and increased tension that never is totally resolved. Further, the Director does not have the ability to schedule overtime on a regular basis, even if he determines that the use of overtime would increase efficiency and productivity. The most recent example of this was on Community Day in August when the Director could not assign an employee to work overtime on a Saturday. A review of the collective bargaining agreement reveals in Article V that the Township has the right to determine working hours and for the Public Works Director to manage the employees directly:

Except as expressly modified or restricted by a specific provision of this Agreement, all statutory, constitutional and inherent managerial rights, prerogatives, and functions are retained and vested exclusively in the Employer including, but not limited to, the rights, in accordance with their sole and exclusive judgment and discretion:to hire employees, determine their qualifications and assign and direct their work; to maintain the efficiency of operations; to determine the personnel, methods, means and facilities by which operations are conducted; to set the starting and quitting time and number of hours and shifts to be worked; and to take whatever action is either necessary or advisable to determine, manage, and fulfill the Township's mission and to direct its employees. . . . the failure to exercise any right, prerogative, or function hereby reserved, or the exercise of any right, prerogative, or function in a particular way, shall not be considered a waiver of the right to exercise such right, prerogative or function or preclude exercising the same in some other way not in conflict with the express provisions of this Agreement. . . . The listing of special rights in this Article is not intended to be nor should be considered restrictive or a waiver of any of the rights of management not listed and not specifically surrendered herein whether or not such rights have been exercised by the employer in the past.

The Director indicates that he is extremely frustrated by his inability to be more directly involved in Department operations, but he does not believe that he has the support of the Supervisors to become more involved in the specific management of the Department. Our investigation into this situation has not been comprehensive enough, nor have we interviewed any employees other than the Director and the Township Manager concerning this matter; therefore, we have not developed specific recommendations. However, we do believe that in a municipal Public Works Department with only seven employees, it is neither efficient nor productive to not have the Director fully involved in every facet of Department operations, or for him to not have the ability to control the hours of operation of his workers when it appears that the Township has the legal ability to do so. **We recommend that the Board of Supervisors perform an evaluation and analysis of the management of the Public Works Department.** The proper investigation into this situation will be a matter of personnel, and therefore more thoroughly and appropriately done (after review by the Township Solicitor) in executive session. We believe that the first step is for the Board of Supervisors to conduct a meeting with the Director and Township Manager to clearly open the lines of communication and clarify lines of authority and job responsibilities and expectations.

Parks and Recreation

The Township owns and maintains several, well-maintained public parks for use by its residents and visitors, and they have developed an excellent partnership with the local youth sports organization to provide a great variety of sports programs for the youth of the Township and others. The Township is to be commended for this high quality partnership; the main beneficiaries of this partnership are the youth of the Township. Additionally, Recreation Committee Chairman Ray Abert has done an excellent job as a volunteer Coordinator and donated many hours to oversee these programs and maintenance of the athletic fields and other facilities. His efforts have gone “beyond the call of duty.”

Recommendations

As discussed in greater detail in the Review and Analysis section of this report, we offer the following recommendations concerning Williams Township's operations:

1. We recommend that the Township prepare a Township Strategic Plan to establish goals, roles of officials, and the means of measuring accomplishment.
2. We recommend that the Township create the position of Finance Officer, and assign this responsibility to the current Township Secretary/Assistant Treasurer.
3. We recommend that the Township adopt a new structure of funds, including a new Monthly Financial Report format and a new Budget Reporting format which will provide the Township with a system that is easy to understand and monitor.
4. We recommend that the Township seek competitive quotes to perform the 2011 Annual Audit.
5. We recommend that the Township take all steps necessary to prepare a Five-Year Capital Improvements Plan to be coordinated by the Township Manager, with assistance from the Public Works Director and Township Engineer.
6. We recommend that the Township seek proposals from qualified companies to codify the Township's ordinances.
7. We recommend that the Township develop a training program to develop their employee's technical, administrative, and leadership skills, and that Township provide for membership for its Manager in the International City/County Management Association (ICMA) and the Association for Pennsylvania Municipal Management (APMM), and for its new Finance Officer in the Government Finance Officers Association, and that the Manager and Finance Officer be required to attend their annual training conferences.
8. We recommend that the Board of Supervisors perform an evaluation and analysis of the management of the Public Works Department.

Exhibits

Attached and incorporated into this report are:

1. A table of the real estate tax rates of the 38 municipalities in Northampton County (from the Northampton County Assessment Division).
2. The Monthly Financial Report format.
3. The Annual Budget Reporting format.

Municipal Real Estate Tax Rate Survey



CHERYL L. JOHNSON
ASSESSMENT MANAGER

COUNTY OF NORTHAMPTON

ASSESSMENT DIVISION

NORTHAMPTON COUNTY COURTHOUSE
669 WASHINGTON ST
EASTON, PENNSYLVANIA 18042-7477
TELEPHONE (610) 559-3140
FAX NUMBER (610) 559-3796

2011 MILLAGE RATES AS OF JULY 7, 2011

<u>Township</u>	<u>Municipality</u>	<u>School</u>	<u>Total Mills</u>	<u>Borough</u>	<u>Municipality</u>	<u>School</u>	<u>Total Mills</u>
Allen	5.00	45.75	61.55	Bangor	14.5	49.92	75.22
Bethlehem	5.99	44.92	61.71	Bath	12.5	45.75	69.05
Bushkill	6.50	47.69	64.99	Chapman	4.0	45.75	60.55
East Allen	6.50	45.75	63.05	East Bangor	11.47	49.92	72.19
Forks	5.60	53.247	69.647	Freemansburg	14.26	44.92	69.98
Hanover	3.90	44.92	59.62	Glendon	11.5	50.00	72.30
Lehigh	4.68	45.75	61.23	Hellertown	17.0	51.74	79.54
Lo. Mt. Bethel (E)	4.60	53.247	68.647	Nazareth	11.0	47.69	69.49
Lo. Mt. Bethel Ind. (B)	4.60	49.92	65.32	Northampton	8.10	45.75	64.65
Lo. Nazareth	4.15	47.69	62.64	*N Catasauqua	10.7	51.47	72.57
Lower Saucon	4.14	51.74	66.68	Pen Argyl	9.75	45.64	66.19
Moore	3.0	45.75	59.55	Portland	11.82	49.92	72.54
Palmer	6.25	53.247	70.297	Roseto	9.0	49.92	69.72
Plainfield	5.0	45.64	61.44	Stockertown	11.5	47.69	69.99
Upper Mt. Bethel	4.25	49.92	64.97	Tatamy	11.5	47.69	69.99
Upper Nazareth	3.25	47.69	61.74	*Walnutport	16.0	64.373	90.773
Washington	6.00	49.92	66.72	West Easton	11.5	50.00	72.30
Williams	2.00	50.00	62.80	Wilson	14.5	50.00	75.30
				Wind Gap	11.25	45.64	67.69
*City of Bethlehem	14.85	44.92	70.17				
City of Easton	24.95	53.247	88.997				
County of Northampton			10.8				

***These districts reflect a 10.4 County of Northampton millage rate due to a 911 service tax credit. This is for the original bill only.**

Monthly Financial Report Format

Monthly Financial Report
General Fund Revenues

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Budget</u> <u>2011</u>	<u>Received</u> <u>this Month</u>	<u>Received</u> <u>Year to</u> <u>Date</u>	<u>Balance</u>
TAXES						
REVENUES						
1	301.100	Real Estate--Current Year	\$448,073			
2	301.400	Real Estate--Delinquent	\$5,000			
3	301.600	Real Estate--Interim	\$1,000			
4	310.030	Per Capita--Delinquent	\$10			
5	310.100	Real Estate Transfer	\$110,000			
6	310.200	Earned Income Tax	\$900,000			
7	310.510	Local Service Tax (LST)	\$4,600			
8	310.530	LST--Delinquent	\$25			
9	310.610	Amusement Tax	\$10,000			
10	355.010	Public Utility Property Tax	\$2,000			
11	355.080	Alcohol Beverage Tax	\$1,700			
		Subtotal--Taxes	\$1,482,408			
PERMITS AND FEES						
12	321.800	Cable Television Franchise	\$80,000			
13	322.820	Grading/Street Encroach	\$1,200			
14	342.200	Pavilion Rental/Court Keys	\$800			
15	361.300	Administrative Fees	\$300			
16	362.410	Building Permits	\$10,000			
17	362.420	Driveway Permits	\$1,000			
18	362.430	Electrical Permits	\$350			
19	362.440	Sewage Permits	\$5,000			
20	362.450	Plumbing Permits	\$100			
21	362.460	Moving Permits	\$600			
22	362.500	Pool Permits	\$500			
23	362.510	Road Opening--Security	\$5,000			
24	362.520	Miscellaneous Permits	\$500			
		Subtotal--Permits and Fees	\$105,350			
OTHER GOVT GRANTS						

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Budget</u> <u>2011</u>	<u>Received</u> <u>this Month</u>	<u>Received</u> <u>Year to</u> <u>Date</u>	<u>Balance</u>
25	350.020	Traffic Grant--DRJTBC	\$50			
28	354.040	Sewage Facilities Refund	\$5,000			
29	355.050	State Pension Grant	\$38,000			
30	358.000	WASD Recreation Fee	\$3,850			
31	363.510	PennDOT Snow Contract	\$20,000			
32	364.600	DEP Inspec Reimburse	\$5,000			
		Subtotal--Other Govt Grants	\$147,900			
		OTHER REVENUE				
33	331.110	Vehicle Code Violations	\$3,000			
34	331.120	Ordinance Violations	\$3,000			
35	341.100	Interest	\$2,950			
36	361.340	Zoning Hearing Board Fees	\$5,000			
37	361.530	Sale of Ordinances/Plans	\$1,330			
38	364.400	Landfill Host Fee	\$550,000			
39	364.500	Sale of Recyclables	\$1,000			
40	380.000	Miscellaneous Revenue	\$1,485			
41	383.100	Recreation Fees	\$5,000			
42	392.080	Transfer from Sewer Fund	\$48,150			
		Subtotal--Other Revenue	\$620,915			
43		Opening Balance	\$42,325			
		TOTAL GENERAL FUND	\$2,398,898			

Monthly Financial Report
General Fund Expenditures

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Budget 2011</u>	<u>This Month</u>	<u>Year To Date</u>	<u>Balance</u>
EXPENDITURES						
GENERAL ADMINISTRATION						
1	400.113	Supervisors Salary	\$5,625			
2	400.210	General Expenses	\$7,450			
3	400.225	Bank Services Fees	\$1,200			
4	400.260	Materials & Supplies	\$500			
5	400.317	Landfill Advisory Committee	\$250			
6	400.321	Telephone	\$5,500			
7	400.322	All Cell Phones	\$4,900			
8	400.340	Advertising, Printing, Postage	\$16,142			
9	400.380	Office Equipment Expense	\$13,450			
10	400.460	Dues and Training	\$10,000			
11	400.750	New Office Equipment/Software	\$15,000			
12	402.311	Audit	\$9,000			
13	405.120	Office (3) Salaries	\$130,960			
14	405.121	Over-Time	\$500			
15	405.130	Part-Time Salary	\$5,000			
16	409.220	Fuel-Community Bldg	\$1,200			
17	409.230	Fuel-Municipal Bldg	\$3,000			
18	409.270	Maintenance-Municipal Bldg	\$2,000			
19	409.280	Maintenance-Community Bldg	\$2,000			
20	409.316	Custodian Salary	\$8,000			
21	409.360	Electric-Community Bldg	\$500			
22	409.361	Electric-Municipal Bldg	\$4,300			
23	453.540	Civic Contributions	\$5,000			
24	453.550	Meuser Library Contribution	\$21,000			
25	453.560	Boy Scout Contribution	\$2,000			
		Subtotal--General Adm	\$274,477			
TAX COLLECTION						
26	403.113	Real Estate Commission	\$21,500			
27	403.114	LST Commission	\$1,000			
28	403.115	EIT Commission	\$26,000			
29	403.210	General Expense	\$750			

30	403.340	Advertising, Printing & Postage	\$2,250			
		Subtotal--Tax Collection	\$51,500			
			<u>Budget</u>	<u>This</u>	<u>Year To</u>	
<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>2011</u>	<u>Month</u>	<u>Date</u>	<u>Balance</u>
		LEGAL EXPENSES				
31	400.753	Ordinance Update	\$15,000			
32	404.310	General Legal Services	\$63,100			
33	482.000	Lawsuit Losses	\$15,000			
34	482.170	Legal Service-Mandamus	\$35,000			
35	482.180	Legal Services-Procedural	\$35,000			
36	482.190	Legal Services-Substantive	\$35,000			
		Subtotal- Legal Expenses	\$198,100			
		ENGINEERING AND CONSULTANTS				
37	408.310	General Engineering Services	\$42,500			
38	413.317	SEO Services	\$25,000			
39	413.318	Municipal Inspection Services	\$10,000			
40	413.320	Environmental Engineer Services	\$1,000			
41	427.313	Act 537 Consultant	\$20,000			
42	446.670	MS4 Consulting	\$10,000			
43	451.310	Recreation Engineering	\$500			
		Subtotal-Engineering/Consult	\$109,000			
		FIRE PROTECTION & EMERGENCY MGT				
44	411.500	Fire Company Donation	\$50,000			
45	412.500	Emergency Squad Donation	\$10,000			
46	415.200	Emergency Management Expense	\$500			
		Subtotal-Fire & Emergency Mgt	\$60,500			
		PUBLIC WORKS				
47	400.211	General Expenses	\$2,000			
48	400.320	Telephone	\$2,000			
49	400.754	Office Equipment	\$5,000			
		CDL Alcohol/Drug				
50	409.187	Testing/Licenses	\$950			
51	409.210	Fuel-2300 Morgan Hill	\$1,200			

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Budget 2011</u>	<u>This Month</u>	<u>Year To Date</u>	<u>Balance</u>
53	409.250	Maintenance - Public Works Bldg	\$2,000			
54	409.260	Maintenance-2300 Morgan Hill	\$2,000			
55	409.266	Tools & Bldg Supplies	\$8,000			
56	409.362	Electric-2300 Morgan Hill	\$1,500			
57	409.368	Electric-Public Works Bldg	\$8,000			
58	409.363	Fire Hydrant Expense	\$7,500			
59	409.364	Electric-Street Lights	\$700			
60	409.365	Electric-Flashing/Traffic Sig	\$1,700			
61	409.366	Traffic Signal Maintenance	\$1,100			
62	409.367	Water Quality Testing	\$1,000			
63	430.231	Fuel/All Vehicles& Equipment	\$27,000			
64	430.232	Fuel Storage Tank Maintenance	\$500			
65	430.237	Safety Equipment & Training	\$10,000			
66	430.238	P W Employee Clothing/Shoes	\$6,000			
67	430.367	Trash Removal	\$500			
68	432.245	Winter Salt/Anti Skid	\$45,000			
69	433.120	Public Works (7) Salary	\$301,760			
70	433.121	General Overtime	\$4,355			
71	433.122	Snow Overtime	\$48,000			
72	433.123	Seasonal Employees	\$0			
73	433.245	Street Sign Material	\$3,000			
74	437.245	Vehicle Repair Materials/Parts	\$35,000			
75	438.245	Road/Bridge Repair Materials	\$75,600			
		Subtotal-Public Works	\$610,365			
RECREATION						
76	451.120	Recreation Program Salaries	\$16,000			
77	451.160	Field Lining Salary	\$3,200			
78	451.240	Recreation Program Supplies	\$2,500			
78	451.241	Field Lining Supplies	\$1,000			
80	451.316	WAHS Custodian Reimbursement	\$4,000			
81	451.353	Advertising Printing & Postage	\$500			
82	451.361	Electric-Recreation	\$7,500			
83	451.380	Community Day Expenses	\$10,000			
84	451.381	Recreation Port-a-John Rentals	\$3,000			
85	451.382	Recreation Alarm System Expense	\$350			
86	451.383	Training and Background Check	\$200			

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Budget</u> <u>2011</u>	<u>This</u> <u>Month</u>	<u>Year To</u> <u>Date</u>	<u>Balance</u>
		Subtotal-Recreation	\$48,250			
		PLANNING AND ZONING				
87	414.110	Zoning Hearing Board Salaries	\$3,000			
88	414.120	Zoning/Code Enforcement Salary	\$53,385			
89	414.121	Overtime	\$1,500			
90	414.215	UCC Appeals Board Expense	\$750			
91	414.310	Zoning/Other Consultants	\$50,000			
92	414.314	Zoning Legal Services	\$50,000			
93	414.315	Zoning Stenographer	\$6,000			
94	414.341	Zoning Advertising & Printing	\$4,500			
95	414.540	Developer Emergency Cont	\$1,000			
		Subtotal-Planning & Zoning	\$170,135			
		DEBT SERVICE				
96	471.100	Public Works Bldg-Principal	\$150,000			
97	471.110	Public Works Bldg-Interest	\$95,000			
98	472.100	Municipal Bldg-Principal	\$52,000			
99	472.110	Municipal Bldg-Interest	\$30,000			
		Subtotal-Debt Service	\$327,000			
		EMPLOYEE BENEFITS & COMMERCIAL INSURANCE				
100	405.350	Manager/Treasurer Bond	\$3,000			
101	451.355	Recreation Liability Insurance	\$2,800			
102	483.163	Pension Contribution	\$43,189			
103	487.156	Health Insurance	\$194,682			
104	487.162	Unemployment Fees	\$5,200			
105	486.351	Property/Liability Insurance	\$70,000			
106	486.354	Worker Compensation	\$30,000			
107	487.153	Disability/Life Insurance	\$13,000			
108	487.161	Payroll Taxes	\$45,000			
		Subtotal-Benefits & Insurance	\$406,871			
		TOTAL GF EXPENDITURES	\$2,256,198			

Monthly Financial Report
Sewer Fund

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Budget 2011</u>	<u>This Month</u>	<u>Year to Date</u>	<u>Balance</u>
REVENUES						
SANITATION						
1	364.100	Cedar Park Receivables	\$166,500			
2	364.200	North District Receivables	\$25,000			
3	364.110	Lateral/Connection Fees	\$1,000			
4	364.130	Sale of Sewer Capacity	\$50			
5	364.140	Certifications	\$500			
6	365.110	Tap Fees/Diversion Meters	\$200			
7	364.020	Lien and Legal Fees	\$0			
8	364.030	Delinquent Fees	\$0			
		Sub-Total Sanitation	\$193,250			
OTHER REVENUES						
9	341.300	Interest	\$3,100			
		Sub-Total Other Revenues	\$3,100			
		Total Sewer Revenues	\$196,350			

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Budget 2011</u>	<u>This Month</u>	<u>Year to Date</u>	<u>Balance</u>
EXPENDITURES						
ADMINISTRATION						
1	400.227	Bank Service Fees	\$510			
2	427.210	Office Expenses	\$6,300			
3	427.300	Refunds	\$200			
4	427.365	Purchase Sewer Capacity	\$50			
5	427.470	Northern District Payables	\$25,000			
6	427.752	Computer Maintenance	\$0			
		Subtotal-Sewer Administration	\$32,060			
LEGAL EXPENSES						
7	427.130	Sewer Legal Services	\$10,000			
8	427.314	Lien Fees	\$750			
		Subtotal-Legal Expenses	\$10,750			

**ENGINEERING &
CONSULTANTS**

9	427.317	Engineering Services	\$15,000
10	427.364	Chapter 94 Report	\$4,000
11	427.368	SEO-Inspections & Treatment	\$0
		Subtotal-Engineering & Consultants	\$19,000

**COLLECTION SYSTEM
MAINTENANCE**

12	427.230	Fuel-Pump Stations	\$250
13	427.237	Safety & Misc Equipment	\$50
14	427.250	Maintenance & Repairs	\$5,000
15	427.310	Professional Maintenance	\$20,500
16	427.321	Telephones	\$850
17	427.361	Electric	\$4,600
18	427.364	Suburban Water	\$100
19	427.370	Lateral Maintenance	\$50
		Subtotal-Collection System	\$31,400

DEBT SERVICE

20	427.471	EAJSA-Operating & Non-Debt Ser	\$120,000
		Subtotal-Debt Service	\$120,000

TRANSFER

21	492.010	Transfer to General Fund	\$15,000
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		TOTAL SEWER FUND EXPENDITURES	\$228,210
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Monthly Financial Report
Open Space Land Preservation Fund

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Budget</u> <u>2011</u>	<u>This</u> <u>Month</u>	<u>Year to</u> <u>Date</u>	<u>Balance</u>
REVENUES						
1	310.240	EIT-Open Space	\$450,000			
		Total Open Space				
		Rev	\$450,000			
EXPENDITURES						
2	400.710	Purchase of Open Space	\$415,000			
3	400.720	Administrative Expenses	\$25,000			
		Total Open Space				
		Exp	\$440,000			

Annual Budget Format

General Fund Budget
2011

<u>Lin</u>	<u>Acct</u>	<u>Account Title</u>	<u>Actual</u> <u>2009</u>	<u>Actual</u> <u>2010</u>	<u>Budget</u> <u>2011</u>	<u>Projected</u> <u>Final 2011</u>	<u>Budget</u> <u>2012</u>
TAXES							
REVENUES							
1	301.100	Real Estate--Current Year			\$448,073		
2	301.400	Real Estate--Delinquent			\$5,000		
3	301.600	Real Estate--Interim			\$1,000		
4	310.030	Per Capita--Delinquent			\$10		
5	310.100	Real Estate Transfer			\$110,000		
6	310.200	Earned Income Tax			\$900,000		
7	310.510	Local Service Tax (LST)			\$4,600		
8	310.530	LST--Delinquent			\$25		
9	310.610	Amusement Tax			\$10,000		
10	355.010	Public Utility Property Tax			\$2,000		
11	355.080	Alcohol Beverage Tax			\$1,700		
		Subtotal--Taxes			1,482,408		
PERMITS AND FEES							
12	321.800	Cable Television Franchise Grading/Street			\$80,000		
13	322.820	Encroachment			\$1,200		
14	342.200	Pavilion Rental/Court Keys			\$800		
15	361.300	Administrative Fees			\$300		
16	362.410	Building Permits			\$10,000		
17	362.420	Driveway Permits			\$1,000		
18	362.430	Electrical Permits			\$350		
19	362.440	Sewage Permits			\$5,000		
20	362.450	Plumbing Permits			\$100		
21	362.460	Moving Permits			\$600		
22	362.500	Pool Permits			\$500		
23	362.510	Road Opening--Security			\$5,000		
24	362.520	Miscellaneous Permits			\$500		
		Subtotal--Permits and Fees			\$105,350		
OTHER GOVT GRANTS							
25	350.020	Traffic Signal Grant-- DRJTBC			\$50		

<u>Lin</u>	<u>Accoun</u>	<u>Account Title</u>	<u>Actual</u> <u>2009</u>	<u>Actual</u> <u>2010</u>	<u>Budget</u> <u>2011</u>	<u>Projected</u> <u>Year End</u>	<u>Budget</u> <u>2012</u>
28	354.040	Sewage Facilities Refund			\$5,000		
29	355.050	State Pension Grant			\$38,000		
30	358.000	WASD Recreation Fee			\$3,850		
31	363.510	PennDOT Snow Contract			\$20,000		
32	364.600	DEP Inspector Reimb			\$5,000		
		Subtotal--Other Govt Grants			\$147,900		
		OTHER REVENUE					
33	331.110	Vehicle Code Violations			\$3,000		
34	331.120	Ordinance Violations			\$3,000		
35	341.100	Interest			\$2,950		
36	361.340	Zoning Hearing Board Fees			\$5,000		
37	361.530	Sale of Ordinances/Plans			\$1,330		
38	364.400	Landfill Host Fee			\$550,000		
39	364.500	Sale of Recyclables			\$1,000		
40	380.000	Miscellaneous Revenue			\$1,485		
41	383.100	Recreation Fees			\$5,000		
42	392.080	Transfer from Sewer Fund			\$48,150		
		Subtotal--Other Revenue			\$620,915		
43		Opening Balance			\$42,325		
		TOTAL GENERAL FUND			2,398,898		

General Fund Budget
2011

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Actual</u> <u>2009</u>	<u>Actual</u> <u>2010</u>	<u>Budget</u> <u>2011</u>	<u>Projected</u> <u>Year</u> <u>End</u>	<u>Budget</u> <u>2012</u>
EXPENDITURES							
GENERAL ADMINISTRATION							
1	400.113	Supervisors Salary			\$5,625		
2	400.210	General Expenses			\$7,450		
3	400.225	Bank Services Fees			\$1,200		
4	400.260	Materials & Supplies			\$500		
5	400.317	Landfill Advisory Committee			\$250		
6	400.321	Telephone			\$5,500		
7	400.322	All Cell Phones			\$4,900		
8	400.340	Advertising, Printing, Postage			\$16,142		
9	400.380	Office Equipment Expense			\$13,450		
10	400.460	Dues and Training			\$10,000		
11	400.750	New Office Equipment/Software			\$15,000		
12	402.311	Audit			\$9,000		
13	405.120	Office (3) Salaries			\$130,960		
14	405.121	Over-Time			\$500		
15	405.130	Part-Time Salary			\$5,000		
16	409.220	Fuel-Community Bldg			\$1,200		
17	409.230	Fuel-Municipal Bldg			\$3,000		
18	409.270	Maintenance-Municipal Bldg			\$2,000		
19	409.280	Maintenance-Community Bldg			\$2,000		
20	409.316	Custodian Salary			\$8,000		
21	409.360	Electric-Community Bldg			\$500		
22	409.361	Electric-Municipal Bldg			\$4,300		
23	453.540	Civic Contributions			\$5,000		
24	453.550	Meuser Library Contribution			\$21,000		
25	453.560	Boy Scout Contribution			\$2,000		
		Subtotal--General Adm			\$274,477		
TAX COLLECTION							
26	403.113	Real Estate Commission			\$21,500		
27	403.114	LST Commission			\$1,000		
28	403.115	EIT Commission			\$26,000		
29	403.210	General Expense			\$750		

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Actual</u> <u>2009</u>	<u>Actual</u> <u>2010</u>	<u>Budget</u> <u>2011</u>	<u>Projected</u> <u>Year</u> <u>End</u>	<u>Budget</u> <u>2012</u>
		Subtotal--Tax Collection			\$51,500		
		LEGAL EXPENSES					
31	400.753	Ordinance Update			\$15,000		
32	404.310	General Legal Services			\$63,100		
33	482.000	Lawsuit Losses			\$15,000		
34	482.170	Legal Service-Mandamus			\$35,000		
35	482.180	Legal Services-Procedural			\$35,000		
36	482.190	Legal Services-Substantive			\$35,000		
		Subtotal- Legal Expenses			\$198,100		
		ENGINEERING AND CONSULTANTS					
37	408.310	General Engineering Services			\$42,500		
38	413.317	SEO Services			\$25,000		
39	413.318	Host Inspection Services			\$10,000		
40	413.320	Environmental Engineer Services			\$1,000		
41	427.313	Act 537 Consultant			\$20,000		
42	446.670	MS4 Consulting			\$10,000		
43	451.310	Recreation Engineering			\$500		
		Subtotal-Engineering/Consult			\$109,000		
		FIRE PROTECTION & EMERGENCY MGT					
44	411.500	Fire Company Donation			\$50,000		
45	412.500	Emergency Squad Donation			\$10,000		
46	415.200	Emergency Management Expense			\$500		
		Subtotal-Fire & Emergency Mgt			\$60,500		
		PUBLIC WORKS					
47	400.211	General Expenses			\$2,000		
48	400.320	Telephone			\$2,000		
49	400.754	Office Equipment			\$5,000		
50	409.187	CDL Alcohol/Drug Testing/Licenses			\$950		
51	409.210	Fuel-2300 Morgan Hill			\$1,200		
52	409.240	Fuel-Public Works Bldg			\$9,000		
53	409.250	Maintenance - Public Works Bldg			\$2,000		
54	409.260	Maintenance-2300 Morgan Hill			\$2,000		
55	409.266	Tools & Bldg Supplies			\$8,000		

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Actual</u> <u>2009</u>	<u>Actual</u> <u>2010</u>	<u>Budget</u> <u>2011</u>	<u>Projected</u> <u>Year</u> <u>End</u>	<u>Budget</u> <u>2012</u>
57	409.368	Electric-Public Works Bldg			\$8,000		
58	409.363	Fire Hydrant Expense			\$7,500		
59	409.364	Electric-Street Lights			\$700		
60	409.365	Electric-Flashing/Traffic Sig			\$1,700		
61	409.366	Traffic Signal Maintenance			\$1,100		
62	409.367	Water Quality Testing			\$1,000		
63	430.231	Fuel/All Vehicles& Equipment			\$27,000		
64	430.232	Fuel Storage Tank Maintenance			\$500		
65	430.237	Safety Equipment & Training			\$10,000		
66	430.238	P W Employee Clothing/Shoes			\$6,000		
67	430.367	Trash Removal			\$500		
68	432.245	Winter Salt/Anti Skid			\$45,000		
69	433.120	Public Works (7) Salary			\$301,760		
70	433.121	General Overtime			\$4,355		
71	433.122	Snow Overtime			\$48,000		
72	433.123	Seasonal Employees			\$0		
73	433.245	Street Sign Material			\$3,000		
74	437.245	Vehicle Repair Materials/Parts			\$35,000		
75	438.245	Road/Bridge Repair Materials			\$75,600		
		Subtotal-Public Works			\$610,365		
RECREATION							
76	451.120	Recreation Program Salaries			\$16,000		
77	451.160	Field Lining Salary			\$3,200		
78	451.240	Recreation Program Supplies			\$2,500		
78	451.241	Field Lining Supplies			\$1,000		
80	451.316	WAHS Custodian Reimb			\$4,000		
81	451.353	Advertising Printing & Postage			\$500		
82	451.361	Electric-Recreation			\$7,500		
83	451.380	Community Day Expenses			\$10,000		
84	451.381	Recreation Port-a-John Rentals			\$3,000		
85	451.382	Recreation Alarm Expense			\$350		
		Subtotal-Recreation			\$48,250		
PLANNING AND ZONING							
87	414.110	Zoning Hearing Board Salaries			\$3,000		
88	414.120	Zoning/Code Enforcement Salary			\$53,385		
89	414.121	Overtime			\$1,500		

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Actual</u> <u>2009</u>	<u>Actual</u> <u>2010</u>	<u>Budget</u> <u>2011</u>	<u>Projected</u> <u>Year</u> <u>End</u>	<u>Budget</u> <u>2012</u>
91	414.310	Zoning/Other Consultants			\$50,000		
92	414.314	Zoning Legal Services			\$50,000		
93	414.315	Zoning Stenographer			\$6,000		
94	414.341	Zoning Advertising & Printing			\$4,500		
95	414.540	Developer Emergency Service Cont			\$1,000		
		Subtotal-Planning & Zoning			\$170,135		
		DEBT SERVICE					
96	471.100	Public Works Bldg-Principal			\$150,000		
97	471.110	Public Works Bldg-Interest			\$95,000		
98	472.100	Municipal Bldg-Principal			\$52,000		
99	472.110	Municipal Bldg-Interest			\$30,000		
		Subtotal-Debt Service			\$327,000		
		EMPLOYEE BENEFITS & COMMERCIAL INSURANCE					
100	405.350	Manager/Treasurer Bond			\$3,000		
101	451.355	Recreation Liability Insurance			\$2,800		
102	483.163	Pension Contribution			\$43,189		
103	487.156	Health Insurance			\$194,682		
104	487.162	Unemployment Fees			\$5,200		
105	486.351	Property/Liability Insurance			\$70,000		
106	486.354	Worker Compensation			\$30,000		
107	487.153	Disability/Life Insurance			\$13,000		
108	487.161	Payroll Taxes			\$45,000		
		Subtotal-Benefits & Insurance			\$406,871		
		TOTAL GF EXPENDITURES			\$2,256,198		

Sewer Fund Budget
2011

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Actual</u> <u>2009</u>	<u>Actual</u> <u>2010</u>	<u>Budget</u> <u>2011</u>	<u>Projected</u> <u>Final</u> <u>2011</u>	<u>Budget</u> <u>2012</u>
REVENUES							
SANITATION							
1	364.100	Cedar Park Receivables Northern District			\$166,500		
2	364.200	Receivables			\$25,000		
3	364.110	Lateral/Connection Fees			\$1,000		
4	364.130	Sale of Sewer Capacity			\$50		
5	364.140	Certifications Tapping Fees/Diversion			\$500		
6	365.110	Meters			\$200		
7	364.020	Lien and Legal Fees			\$0		
8	364.030	Delinquent Fees			\$0		
		Sub-Total Sanitation			\$193,250		
OTHER REVENUES							
9	341.300	Interest			\$3,100		
		Sub-Total Other Revenues			\$3,100		
		Total Sewer Revenues			\$196,350		

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Actual</u> <u>2009</u>	<u>Actual</u> <u>2010</u>	<u>Budget</u> <u>2011</u>	<u>Projected</u> <u>Final</u> <u>2011</u>	<u>Budget</u> <u>2012</u>
EXPENDITURES							
SEWER ADMINISTRATION							
1	400.227	Bank Service Fees				\$510	
2	427.210	Office Expenses				\$6,300	
3	427.300	Refunds				\$200	
4	427.365	Purchase Sewer Capacity				\$50	

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Actual</u> <u>2009</u>	<u>Actual</u> <u>2010</u>	<u>Budget</u> <u>2011</u>	<u>Projected</u> <u>Final</u> <u>2011</u>	<u>Budget</u> <u>2012</u>
6	427.752	Computer Maintenance			\$0		
		Subtotal-Sewer Administration			\$32,060		
LEGAL EXPENSES							
7	427.130	Sewer Legal Services			\$10,000		
8	427.314	Lien Fees			\$750		
		Subtotal-Legal Expenses			\$10,750		
ENGINEERING/CONSULTANTS							
9	427.317	Engineering Services			\$15,000		
10	427.364	Chapter 94 Report			\$4,000		
11	427.368	SEO-Inspections & Treatment			\$0		
		Subtotal-Engineering/Consultants			\$19,000		
COLLECTION SYSTEM MAINTENANCE							
12	427.230	Fuel-Pump Stations			\$250		
13	427.237	Safety & Misc Equipment			\$50		
14	427.250	Maintenance & Repairs			\$5,000		
15	427.310	Professional Maintenance			\$20,500		
16	427.321	Telephones			\$850		
17	427.361	Electric			\$4,600		
18	427.364	Suburban Water			\$100		
19	427.370	Lateral Maintenance			\$50		
		Subtotal-Collection System			\$31,400		
DEBT SERVICE							
20	427.471	EAJSA-Operating & Non-Debt Ser			\$120,000		
		Subtotal-Debt Service			\$120,000		
TRANSFER							
21	492.010	Transfer to General Fund			\$15,000		
		TOTAL SEWER EXPEND			\$228,210		

Open Space/Land Preservation Fund Budget
2011

<u>Line</u>	<u>Account</u>	<u>Account Title</u>	<u>Actual</u> <u>2009</u>	<u>Actual</u> <u>2010</u>	<u>Budget</u> <u>2011</u>	<u>Projected</u> <u>Final</u> <u>2011</u>	<u>Budget</u> <u>2012</u>
REVENUES							
1	310.240	EIT-Open Space			\$450,000		
		Total Open Space					
		Rev			\$450,000		
EXPENDITURES							
2	400.710	Purchase Open Space			\$415,000		
3	400.720	Administrative Exp			\$25,000		
		Total Open Space					
		Expenditures			\$440,000		

