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# HARRIS TOWNSHIP

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TO: Board of Supervisors  
FROM: Amy Farkas, Township Manager  
RE: 2014 Operating Budget  
DATE: October 16, 2013

I am pleased to present the 2014 Operating Budget to you.

For the first time in several years, I'm pleased to say that we are optimistic about where we stand financially. Our real estate transfer tax is up, our expenditures are steady and we should see a rebate from our new health insurance provider.

Our financial picture is a tribute to the decisions made by the Board of Supervisors over the last 5 years. In that time, we've moved our health insurance to a self funded cooperative that bases our rates on our claims experience and that has the possibility of returning us funds in a good claims year. This has also largely insulated us from the hefty increases commercial health insurance providers are passing on as a result of the Affordable Health Care Law.

We also practiced a lot of austerity and learned how to complete projects without relying solely on Township funds. A good example of this is Harpster Park, which saw its first phase completed in 2013 by an Eagle Scout using funds from the developer. The project came in under budget, leaving funds for phase 2.

Lastly, the Board and the other elected officials in the Centre Region asked the Centre Region Council of Governments to practice the same austerity in their budget. This translated into a 2.38 percent increase in our contribution for 2014. Given that the COG makes up a third of our budget, keeping these increases to a reasonable amount will benefit our bottom line.

## **Financial Outlook**

Though we are optimistic about where we are financially, we still need to continue to be fiscally conservative as we plan for the future. We are still living in economically uncertain times, as the economy continues to rebound. We need to continue to practice sound financial planning as we look to the future.

We are not budgeting a transfer into our Capital Reserve Fund in 2014. This is because our fund balance is projected to be too low to support the transfer. The Township needs to be in a position to make this transfer yearly, as this money is used to replace equipment and for emergencies.

The Board should also be aware of the effect of the Emerald Ash Borer on the Township. The Shade Tree Commission is in the process of completing an inventory of all of our trees, which will give us a better idea of the number of ash trees in the Township and the condition of each tree. We do expect to lose a significant number of ash trees to the disease, which will translate into the need for additional funds for removals and plantings.

### **A Look Ahead**

The Township enters 2014 with a large project on the horizon - the construction of a new maintenance facility. This new building, which has been discussed for over 20 years, will finally allow us to house all of our equipment and supplies in one secure location.

On the road side, we will overlay Montclair Lane from Kathryn Street to the end and West Drive from Homestead Lane to Torrey Lane. With the assistance of a Liquid Fuels grant from Centre County, we will complete much needed repairs and upgrades to Smith Lane. We will also work with an adjacent land owner to install a drainage swale to divert water away from the road surface.

On the parks side, we will finish the redevelopment of Fasick Park with the installation of a walkway from the Elksview Townhome Community to the park. This project will be completed with assistance from a class at Penn State.

### **Final Thoughts**

I receive numerous compliments about our staff from residents during the course of the year. They are hard working and dedicated to providing the best service to our residents. We are fortunate to have such a dedicated group of employees working for us.

I would be remiss if I didn't single out Anya Vovchenko, our new Finance Assistant. Anya replaced our long time Finance Director, who retired in June. She jumped into her first budget with confidence and did a wonderful job. I look forward to having her on our team as she continues to grow in her position.

As always, please do not hesitate to call or email me if you have any questions about the budget.



Summary by Fund

| Program #        | (All) | Budget 2014                           | Projected Fund Balances Dec. 31, 2014 |             |              |              |             |            |
|------------------|-------|---------------------------------------|---------------------------------------|-------------|--------------|--------------|-------------|------------|
| Sum of Budget 14 |       |                                       | General Fund                          | Cap. Equip. | State Fund   | Fire Equip.  | Fire Hyd.   | Light Fund |
| I                |       | Projected Fund Balance Dec. 31, 2013  | (80,973.55)                           | (85,510.00) | (66,306.94)  | (348,787.98) | (8,527.84)  | (1,368.53) |
|                  |       | Tax Revenues                          | (1,624,539.84)                        |             |              | (231,954.31) | (16,819.13) | (6,926.19) |
|                  |       | Revenues                              |                                       | (708.00)    | (29.59)      | (43,444.13)  | (0.28)      | (0.45)     |
|                  |       | Revenue-Other                         | (222,840.13)                          |             |              |              |             |            |
|                  |       | Liquid Fuels                          |                                       |             | (118,299.68) |              |             |            |
|                  |       | Interfund TX                          |                                       | 0.00        |              |              |             |            |
|                  |       | IA Fees - CD                          |                                       | 0.00        |              |              |             |            |
|                  |       | Transfers                             | 0.00                                  |             |              |              |             |            |
|                  |       | Totals                                | (1,928,353.51)                        | (86,218.00) | (184,636.24) | (624,186.42) | (25,347.25) | (8,295.17) |
| X                |       | Govt. Services                        | 50,560.75                             |             |              |              |             |            |
|                  |       | Administration                        | 537,609.52                            |             |              |              |             |            |
|                  |       | Public Safety                         |                                       |             |              | 149,893.77   | 13,542.25   |            |
|                  |       | Fire Hydrant Fund                     |                                       |             |              |              |             |            |
|                  |       | Fire Protection                       |                                       |             |              |              |             |            |
|                  |       | Police Services                       | 388,147.76                            |             |              |              |             |            |
|                  |       | Sewage Enforcement                    | 9,349.53                              |             |              |              |             |            |
|                  |       | Zoning & Ordinance Enforcement        | 62,653.88                             |             |              |              |             |            |
|                  |       | Equip. Maint.                         | 30,204.27                             |             | 3,500.00     |              |             |            |
|                  |       | Parks & Grounds                       | 46,028.62                             |             |              |              |             |            |
|                  |       | Road Maintenance                      | 115,458.85                            |             | 36,503.13    |              |             |            |
|                  |       | Snow and Ice Control                  | 11,872.74                             |             | 24,000.00    |              |             |            |
|                  |       | Traffic Signs & Signals               | 19,898.24                             |             |              |              |             |            |
|                  |       | Roads                                 |                                       |             |              |              |             |            |
|                  |       | Public Works                          | 6,265.00                              |             |              |              |             |            |
|                  |       | Physical Plant                        | 17,260.36                             |             |              |              |             |            |
|                  |       | Public Works                          | 2,015.00                              |             |              |              |             |            |
|                  |       | Financial Administration              | 32,144.50                             |             |              |              |             |            |
|                  |       | Tax Collection                        | 28,561.44                             |             |              |              |             |            |
|                  |       | Township Engineer                     | 35,025.00                             |             |              |              |             |            |
|                  |       | Township Solicitor                    | 12,000.00                             |             |              |              |             |            |
|                  |       | CATA                                  | 28,472.00                             |             |              |              |             |            |
|                  |       | COG                                   | 463,922.00                            |             |              |              |             |            |
|                  |       | Street Lighting                       |                                       |             |              |              |             |            |
|                  |       | Memorial Day Payroll                  | 4,468.01                              |             |              |              |             |            |
|                  |       | Memorial Day Supplies                 | 169.71                                |             |              |              |             |            |
|                  |       | Equipment                             |                                       | 0.00        |              |              |             |            |
|                  |       | Roads                                 |                                       |             | 105,500.00   |              |             |            |
|                  |       | Totals                                | 1,902,087.16                          | 0.00        | 169,503.13   | 149,893.77   | 13,542.25   | 6,500.00   |
| X                |       | Projected Fund Balances Dec. 31, 2014 | (26,266.35)                           | (86,218.00) | (15,133.08)  | (474,292.65) | (11,805.00) | (1,795.17) |
|                  |       | Totals                                | 1,875,820.81                          | (86,218.00) | 154,370.05   | 774,601.12   | 2,737.25    | 4,704.83   |



Summary by Fund

| Program #        | (All)             | Budget 2014                    |                |             |              |              |             |            |                                       |
|------------------|-------------------|--------------------------------|----------------|-------------|--------------|--------------|-------------|------------|---------------------------------------|
| Sum of Budget 14 |                   |                                |                |             |              |              |             |            |                                       |
| I                |                   |                                | General Fund   | Cap. Equip. | State Fund   | Fire Equip.  | Fire Hyd.   | Light Fund | Projected Fund Balances Dec. 31, 2014 |
|                  |                   |                                | (80,973.55)    | (85,510.00) | (66,306.94)  | (348,787.98) | (8,527.84)  | (1,368.53) | (591,474.84)                          |
|                  |                   |                                | (1,624,539.84) |             |              | (231,954.31) | (16,819.13) | (6,926.19) | (1,880,239.46)                        |
|                  |                   |                                |                | (708.00)    | (29.59)      | (43,444.13)  | (0.28)      | (0.45)     | (44,182.45)                           |
|                  |                   |                                | (222,840.13)   |             | (118,299.68) |              |             |            | (222,840.13)                          |
|                  |                   |                                |                | 0.00        |              |              |             |            | (118,299.68)                          |
|                  |                   |                                |                | 0.00        |              |              |             |            | 0.00                                  |
|                  |                   |                                |                |             |              |              |             |            | 0.00                                  |
|                  |                   |                                | 0.00           |             |              |              |             |            | 0.00                                  |
|                  |                   |                                | (1,928,353.51) | (86,218.00) | (184,636.21) | (624,186.42) | (25,347.25) | (6,235.17) | (2,857,035.59)                        |
| <b>Totals</b>    |                   |                                |                |             |              |              |             |            |                                       |
| X                | Govt. Services    | Supervisors                    | 50,560.75      |             |              |              |             |            | 50,560.75                             |
|                  | Administration    | Administration & Management    | 537,060.78     |             |              |              |             |            | 537,060.78                            |
|                  | Public Safety     | Fire Hydrant Fund              |                |             |              | 149,893.77   | 13,542.25   |            | 13,542.25                             |
|                  |                   | Fire Protection                | 388,147.76     |             |              |              |             |            | 149,893.77                            |
|                  |                   | Police Services                | 9,349.53       |             |              |              |             |            | 388,147.76                            |
|                  |                   | Sewage Enforcement             | 62,653.88      |             |              |              |             |            | 9,349.53                              |
|                  |                   | Zoning & Ordinance Enforcement |                |             |              |              |             |            | 62,653.88                             |
|                  | Public Works      | Equip Maint.                   | 30,204.27      |             | 3,500.00     |              |             |            | 33,704.27                             |
|                  |                   | Parks & Grounds                | 46,028.62      |             |              |              |             |            | 46,028.62                             |
|                  |                   | Road Maintenance               | 115,458.85     |             | 36,503.13    |              |             |            | 151,961.98                            |
|                  |                   | Snow and Ice Control           | 11,872.74      |             | 24,000.00    |              |             |            | 35,872.74                             |
|                  |                   | Traffic Signs & Signals        | 19,898.24      |             |              |              |             |            | 19,898.24                             |
|                  |                   | Roads                          |                |             |              |              |             |            |                                       |
|                  |                   | Public Works                   | 6,265.00       |             |              |              |             |            | 6,265.00                              |
|                  | Maintenance       | Physical Plant                 | 17,260.36      |             |              |              |             |            | 17,260.36                             |
|                  |                   | Public Works                   | 2,015.00       |             |              |              |             |            | 2,015.00                              |
|                  | Finance           | Financial Administration       | 32,144.50      |             |              |              |             |            | 32,144.50                             |
|                  |                   | Tax Collection                 | 28,561.44      |             |              |              |             |            | 28,561.44                             |
|                  | Professional Svcs | Township Engineer              | 35,025.00      |             |              |              |             |            | 35,025.00                             |
|                  |                   | Township Solicitor             | 12,000.00      |             |              |              |             |            | 12,000.00                             |
|                  | Regional Programs | CATA                           | 28,472.00      |             |              |              |             |            | 28,472.00                             |
|                  |                   | COG                            | 463,922.00     |             |              |              |             |            | 463,922.00                            |
|                  |                   | Street Lighting                |                |             |              |              |             | 6,500.00   | 6,500.00                              |
|                  | Celebrations      | Memorial Day Payroll           | 4,468.01       |             |              |              |             |            | 4,468.01                              |
|                  |                   | Memorial Day Supplies          | 169.71         |             |              |              |             |            | 169.71                                |
|                  | Capital Exp.      | Equipment                      |                | 0.00        | 0.00         |              |             |            | 0.00                                  |
|                  |                   | Roads                          |                |             | 105,500.00   |              |             |            | 105,500.00                            |
|                  |                   |                                |                |             | 189,503.13   | 149,893.77   | 13,542.25   | 6,500.00   | 2,240,977.57                          |
|                  |                   |                                | 1,901,538.42   | 0.00        | (15,133.08)  | (474,292.65) | (11,805.00) | (1,795.17) | (615,053.99)                          |
| <b>Totals</b>    |                   |                                |                |             |              |              |             |            |                                       |



Summary by Fund

| Program #               | (All) | Budget 2014 | Projected Fund Balance Dec. 31, 2013 | General Fund   | Cap. Equip. | State Fund   | Fire Equip.  | Fire Hyd.   | Light Fund | Projected Fund Balances Dec. 31, 2014 |
|-------------------------|-------|-------------|--------------------------------------|----------------|-------------|--------------|--------------|-------------|------------|---------------------------------------|
| <b>Sum of Budget 14</b> |       |             |                                      |                |             |              |              |             |            |                                       |
| I                       |       |             |                                      | (77,169.55)    | (85,510.00) | (69,306.94)  | (348,787.98) | (8,527.84)  | (1,368.53) | (590,670.84)                          |
|                         |       |             |                                      | (1,624,539.84) | (708.00)    | (29.59)      | (231,954.31) | (16,819.13) | (6,926.19) | (1,880,239.46)                        |
|                         |       |             |                                      | (222,840.13)   |             |              | (43,444.13)  | (0.28)      | (0.45)     | (44,182.45)                           |
|                         |       |             |                                      |                |             | (118,299.68) |              |             |            | (222,840.13)                          |
|                         |       |             |                                      |                | 0.00        |              |              |             |            | (118,299.68)                          |
|                         |       |             |                                      |                | 0.00        |              |              |             |            | 0.00                                  |
|                         |       |             |                                      | 0.00           |             |              |              |             |            | 0.00                                  |
|                         |       |             |                                      |                |             |              |              |             |            | 0.00                                  |
|                         |       |             |                                      | (1,924,549.51) | (86,218.00) | (187,636.21) | (624,186.42) | (25,347.25) | (8,295.17) | (2,856,232.36)                        |
| X                       |       |             |                                      | 49,460.75      |             |              |              |             |            | 49,460.75                             |
|                         |       |             |                                      | 537,060.78     |             |              |              |             |            | 537,060.78                            |
|                         |       |             |                                      |                |             |              | 149,893.77   | 13,542.25   |            | 13,542.25                             |
|                         |       |             |                                      | 382,902.52     |             |              |              |             |            | 149,893.77                            |
|                         |       |             |                                      | 9,349.53       |             |              |              |             |            | 382,902.52                            |
|                         |       |             |                                      | 82,653.88      |             |              |              |             |            | 9,349.53                              |
|                         |       |             |                                      | 31,204.27      |             | 2,500.00     |              |             |            | 62,653.88                             |
|                         |       |             |                                      | 46,028.62      |             |              |              |             |            | 33,704.27                             |
|                         |       |             |                                      | 115,458.85     |             | 36,503.13    |              |             |            | 46,028.62                             |
|                         |       |             |                                      | 11,872.74      |             | 24,000.00    |              |             |            | 151,961.98                            |
|                         |       |             |                                      | 19,898.24      |             |              |              |             |            | 35,872.74                             |
|                         |       |             |                                      |                |             |              |              |             |            | 19,898.24                             |
|                         |       |             |                                      | 6,265.00       |             |              |              |             |            | 6,265.00                              |
|                         |       |             |                                      | 17,260.36      |             |              |              |             |            | 17,260.36                             |
|                         |       |             |                                      | 2,015.00       |             |              |              |             |            | 2,015.00                              |
|                         |       |             |                                      | 32,144.50      |             |              |              |             |            | 32,144.50                             |
|                         |       |             |                                      | 28,561.44      |             |              |              |             |            | 28,561.44                             |
|                         |       |             |                                      | 35,025.00      |             |              |              |             |            | 35,025.00                             |
|                         |       |             |                                      | 12,000.00      |             |              |              |             |            | 12,000.00                             |
|                         |       |             |                                      | 28,472.00      |             |              |              |             |            | 28,472.00                             |
|                         |       |             |                                      | 463,536.00     |             |              |              |             | 6,500.00   | 463,536.00                            |
|                         |       |             |                                      | 4,468.01       |             |              |              |             |            | 4,468.01                              |
|                         |       |             |                                      | 169.71         |             |              |              |             |            | 169.71                                |
|                         |       |             |                                      |                | 0.00        | 0.00         |              |             |            | 0.00                                  |
|                         |       |             |                                      |                |             | 105,500.00   |              |             |            | 105,500.00                            |
|                         |       |             |                                      | 1,895,807.18   | 0.00        | 168,503.13   | 149,893.77   | 13,542.25   | 6,500.00   | 2,234,246.33                          |
|                         |       |             |                                      | (28,742.34)    | (86,218.00) | (19,133.08)  | (474,292.65) | (11,805.00) | (1,795.17) | (621,986.23)                          |
| X Totals                |       |             |                                      |                |             |              |              |             |            |                                       |

# Harris Township General Fund Budget 2014

|     |            |                                                        |                          |                                | Data        |                      |                     |                  | Percent Of Total |
|-----|------------|--------------------------------------------------------|--------------------------|--------------------------------|-------------|----------------------|---------------------|------------------|------------------|
| Fun | rev/exp    | Title                                                  | Sub Program #            | Subtitle                       | Budget 2013 | Sum of 13 YTD Actual | Sum of 13 by Yr End | Sum of Budget 14 |                  |
| 1   | Revenues   | Tax Revenues                                           | Income Tax               | General Fund                   | (830,751)   | (675,384)            | (837,690)           | (849,859)        | 46.00%           |
|     |            |                                                        | PLCB                     | General Fund                   | (800)       | (1,200)              | (1,200)             | (1,200)          | 0.06%            |
|     |            |                                                        | PURTA                    | General Fund                   | (2,443)     | (2,302)              | (2,302)             | (2,302)          | 0.12%            |
|     |            |                                                        | Real Estate Tax          | General Fund                   | (618,313)   | (589,061)            | (596,861)           | (634,608)        | 34.35%           |
|     |            |                                                        | Real Estate Transfer Tax | General Fund                   | (133,705)   | (128,571)            | (136,571)           | (136,571)        | 7.39%            |
|     |            | Revenue-Other                                          | Cable Franchise Fees     | General Fund                   | (78,385)    | (62,438)             | (83,250)            | (83,250)         | 4.51%            |
|     |            |                                                        | Code Violations          | General Fund                   | (15,778)    | (10,443)             | (12,183)            | (12,183)         | 0.66%            |
|     |            |                                                        | COG Lease                | General Fund                   | (17,387)    | (13,040)             | (17,387)            | (17,387)         | 0.94%            |
|     |            |                                                        | Engr. Fee Reimb.         | General Fund                   | (6,465)     | (5,795)              | (7,243)             | (7,243)          | 0.39%            |
|     |            |                                                        | In-Lieu-Forest           | General Fund                   | (12,698)    | (12,698)             | (12,698)            | (12,698)         | 0.69%            |
|     |            |                                                        | In-Lieu-PSU              | General Fund                   | (9,083)     | (794)                | (9,083)             | (9,083)          | 0.49%            |
|     |            |                                                        | Interest                 | General Fund                   | (993)       | (750)                | (1,001)             | (1,001)          | 0.05%            |
|     |            |                                                        | Police - Prior Yr. Reim. | General Fund                   |             | (22,625)             | (22,625)            |                  |                  |
|     |            |                                                        | Sewage Fee Reimb.        | General Fund                   | (20,230)    | (5,746)              | (7,183)             | (7,362)          | 0.40%            |
|     |            |                                                        | Zoning Permits & Licens  | General Fund                   | (13,826)    | (21,122)             | (18,003)            | (20,000)         | 1.08%            |
|     |            |                                                        | Fire Company - Bookkee   | General Fund                   | (1,200)     | 0                    | (1,200)             | (1,200)          | 0.06%            |
|     |            |                                                        | Tax & Pension Reimb.     | General Fund                   | (44,813)    | (32,341)             | (41,987)            | (41,987)         | 2.27%            |
|     |            |                                                        | Marcellus shale revenue  | General Fund                   | (6,181)     | (4,946)              | (4,946)             | (4,946)          | 0.27%            |
|     |            |                                                        | Tussey Bus Svc. & other  | General Fund                   | (4,500)     | (46,914)             | (48,914)            | (4,500)          | 0.24%            |
|     |            | Transfers                                              | Transfers from other fun | General Fund                   | 0           | (3,000)              | (3,000)             | 0                |                  |
|     |            | Revenues Total                                         |                          |                                | (1,817,550) | (1,639,170)          | (1,865,326)         | (1,847,380)      | 100.00%          |
|     | Expenditur | Govt. Services                                         | 11                       | Supervisors                    | 49,964      | 35,038               | 42,617              | 50,561           | 2.66%            |
|     |            | Administration                                         | 12                       | Administration & Management    | 565,989     | 446,465              | 581,280             | 537,610          | 28.26%           |
|     |            | Celebrations                                           | 24                       | Memorial Day Supplies          | 209         | 127                  | 170                 | 170              | 0.01%            |
|     |            |                                                        |                          | Memorial Day Payroll           | 3,447       | 3,361                | 3,361               | 4,468            | 0.23%            |
|     |            | Finance                                                | 13                       | Financial Administration       | 42,502      | 61,151               | 71,651              | 32,145           | 1.69%            |
|     |            |                                                        | 14                       | Tax Collection                 | 44,434      | 22,880               | 26,817              | 28,561           | 1.50%            |
|     |            | Maintenance                                            | 18                       | Physical Plant                 | 14,522      | 11,728               | 17,200              | 17,260           | 0.91%            |
|     |            |                                                        | 41                       | Public Works2                  | 3,266       | 578                  | 1,000               | 2,015            | 0.11%            |
|     |            | Professional Svcs                                      | 15                       | Township Solicitor             | 12,000      | 4,774                | 5,968               | 12,000           | 0.63%            |
|     |            |                                                        | 17                       | Township Engineer              | 34,525      | 28,438               | 34,922              | 35,025           | 1.84%            |
|     |            | Public Safety                                          | 31                       | Police Services                | 377,104     | 309,208              | 377,104             | 388,148          | 20.41%           |
|     |            |                                                        | 32                       | Zoning & Ordinance Enforcement | 61,415      | 46,973               | 61,065              | 62,654           | 3.29%            |
|     |            |                                                        | 33                       | Sewage Enforcement             | 21,864      | 7,480                | 9,350               | 9,350            | 0.49%            |
|     |            | Public Works                                           | 41                       | Public Works2                  | 3,800       | 2,329                | 2,794               | 6,265            | 0.33%            |
|     |            |                                                        | 42                       | Road Maintenance               | 122,690     | 108,334              | 138,450             | 115,459          | 6.07%            |
|     |            |                                                        |                          | Snow and Ice Control           | 10,718      | 7,984                | 10,379              | 11,873           | 0.62%            |
|     |            |                                                        | 43                       | Traffic Signs & Signals        | 17,731      | 17,469               | 20,575              | 19,898           | 1.05%            |
|     |            |                                                        | 44                       | Equip. Maint.                  | 35,842      | 33,807               | 37,280              | 30,204           | 1.59%            |
|     |            |                                                        | 45                       | Parks & Grounds                | 29,280      | 18,245               | 30,406              | 46,029           | 2.42%            |
|     |            |                                                        | 62                       | Roads                          |             |                      | 27,061              |                  |                  |
|     |            | Regional Programs                                      | 21                       | COG                            | 452,768     | 339,576              | 452,768             | 463,922          | 24.39%           |
|     |            |                                                        | 22                       | CATA                           | 29,783      | 21,693               | 29,139              | 28,472           | 1.50%            |
|     |            | Expenditures Total                                     |                          |                                | 1,933,853   | 1,527,636            | 1,981,356           | 1,902,087        | 100.00%          |
|     |            |                                                        |                          |                                |             |                      |                     |                  | 2.35%            |
|     |            | Beginning Fund Balance (projected to 12/31/2013)-----> |                          |                                |             |                      | (196,833)           |                  |                  |
|     |            | Ending Fund Balance (projected to 12/31/2014)----->    |                          |                                |             |                      |                     | (80,530)         |                  |

# Harris Township General Fund Budget 2014

|                                                        |         |                         |               |                                | Data        |                      |                     |                  | Percent Of |
|--------------------------------------------------------|---------|-------------------------|---------------|--------------------------------|-------------|----------------------|---------------------|------------------|------------|
|                                                        |         |                         |               |                                | Budget 2013 | Sum of 13 YTD Actual | Sum of 13 by Yr End | Sum of Budget 14 | Total      |
| Fun                                                    | rev/exp | Title                   | Sub Program # | Subtitle                       |             |                      |                     |                  |            |
| #                                                      | Revenue | Tax Revenues            |               |                                |             |                      |                     |                  |            |
|                                                        |         | Income Tax              |               | General Fund                   | (830,751)   | (675,384)            | (837,690)           | (849,859)        | 46.00%     |
|                                                        |         | PLCB                    |               | General Fund                   | (800)       | (1,200)              | (1,200)             | (1,200)          | 0.06%      |
|                                                        |         | PURTA                   |               | General Fund                   | (2,443)     | (2,302)              | (2,302)             | (2,302)          | 0.12%      |
|                                                        |         | Real Estate Tax         |               | General Fund                   | (618,313)   | (589,061)            | (596,861)           | (634,608)        | 34.35%     |
|                                                        |         | Real Estate Transfer    |               | General Fund                   | (133,705)   | (128,571)            | (136,571)           | (136,571)        | 7.39%      |
|                                                        |         | Revenue-Other           |               |                                |             |                      |                     |                  |            |
|                                                        |         | Cable Franchise Fees    |               | General Fund                   | (78,385)    | (62,438)             | (83,250)            | (83,250)         | 4.51%      |
|                                                        |         | Code Violations         |               | General Fund                   | (15,778)    | (10,443)             | (12,183)            | (12,183)         | 0.66%      |
|                                                        |         | COG Lease               |               | General Fund                   | (17,387)    | (13,040)             | (17,387)            | (17,387)         | 0.94%      |
|                                                        |         | Engr. Fee Reimb.        |               | General Fund                   | (6,465)     | (5,795)              | (7,243)             | (7,243)          | 0.39%      |
|                                                        |         | In-Lieu-Forest          |               | General Fund                   | (12,698)    | (12,698)             | (12,698)            | (12,698)         | 0.69%      |
|                                                        |         | In-Lieu-PSU             |               | General Fund                   | (9,083)     | (794)                | (9,083)             | (9,083)          | 0.49%      |
|                                                        |         | Interest                |               | General Fund                   | (993)       | (750)                | (1,001)             | (1,001)          | 0.05%      |
|                                                        |         | Police - Prior Yr. Reim |               | General Fund                   |             | (22,625)             | (22,625)            |                  |            |
|                                                        |         | Sewage Fee Reimb.       |               | General Fund                   | (20,230)    | (5,746)              | (7,183)             | (7,362)          | 0.40%      |
|                                                        |         | Zoning Permits & Lice   |               | General Fund                   | (13,826)    | (21,122)             | (18,003)            | (20,000)         | 1.08%      |
|                                                        |         | Fire Company - Bookk    |               | General Fund                   | (1,200)     | 0                    | (1,200)             | (1,200)          | 0.06%      |
|                                                        |         | Tax & Pension Reimb.    |               | General Fund                   | (44,813)    | (32,341)             | (41,987)            | (41,987)         | 2.27%      |
|                                                        |         | Marcellus shale reven   |               | General Fund                   | (6,181)     | (4,946)              | (4,946)             | (4,946)          | 0.27%      |
|                                                        |         | Tussey Bus Svc. & othe  |               | General Fund                   | (4,500)     | (46,914)             | (48,914)            | (4,500)          | 0.24%      |
|                                                        |         | Transfers               |               |                                |             |                      |                     |                  |            |
|                                                        |         | Transfers from other    |               | General Fund                   | 0           | (3,000)              | (3,000)             | 0                |            |
| Revenues Total                                         |         |                         |               |                                | (1,817,550) | (1,639,170)          | (1,865,326)         | (1,847,380)      | 100.00%    |
| Expendi                                                |         | Govt. Services          | 11            | Supervisors                    | 49,964      | 35,038               | 42,617              | 50,561           | 2.66%      |
|                                                        |         | Administration          | 12            | Administration & Management    | 565,989     | 446,465              | 581,280             | 537,061          | 28.24%     |
|                                                        |         | Celebrations            | 24            | Memorial Day Supplies          | 209         | 127                  | 170                 | 170              | 0.01%      |
|                                                        |         |                         |               | Memorial Day Payroll           | 3,447       | 3,361                | 3,361               | 4,468            | 0.23%      |
|                                                        |         | Finance                 | 13            | Financial Administration       | 42,502      | 61,151               | 71,651              | 32,145           | 1.69%      |
|                                                        |         |                         | 14            | Tax Collection                 | 44,434      | 22,880               | 26,817              | 28,561           | 1.50%      |
|                                                        |         | Maintenance             | 18            | Physical Plant                 | 14,522      | 11,728               | 17,200              | 17,260           | 0.91%      |
|                                                        |         |                         | 41            | Public Works2                  | 3,266       | 578                  | 1,000               | 2,015            | 0.11%      |
|                                                        |         | Professional Svcs       | 15            | Township Solicitor             | 12,000      | 4,774                | 5,968               | 12,000           | 0.63%      |
|                                                        |         |                         | 17            | Township Engineer              | 34,525      | 28,438               | 34,922              | 35,025           | 1.84%      |
|                                                        |         | Public Safety           | 31            | Police Services                | 377,104     | 309,208              | 377,104             | 388,148          | 20.41%     |
|                                                        |         |                         | 32            | Zoning & Ordinance Enforcement | 61,415      | 46,973               | 61,065              | 62,654           | 3.29%      |
|                                                        |         |                         | 33            | Sewage Enforcement             | 21,864      | 7,480                | 9,350               | 9,350            | 0.49%      |
|                                                        |         | Public Works            | 41            | Public Works2                  | 3,800       | 2,329                | 2,794               | 6,265            | 0.33%      |
|                                                        |         |                         | 42            | Road Maintenance               | 122,690     | 108,334              | 138,450             | 115,459          | 6.07%      |
|                                                        |         |                         |               | Snow and Ice Control           | 10,718      | 7,984                | 10,379              | 11,873           | 0.62%      |
|                                                        |         |                         | 43            | Traffic Signs & Signals        | 17,731      | 17,469               | 20,575              | 19,898           | 1.05%      |
|                                                        |         |                         | 44            | Equip. Maint.                  | 35,842      | 33,807               | 37,280              | 30,204           | 1.59%      |
|                                                        |         |                         | 45            | Parks & Grounds                | 29,280      | 18,245               | 30,406              | 46,029           | 2.42%      |
|                                                        |         |                         | 62            | Roads                          |             |                      | 27,061              |                  |            |
|                                                        |         | Regional Programs       | 21            | COG                            | 452,768     | 339,576              | 452,768             | 463,922          | 24.40%     |
|                                                        |         |                         | 22            | CATA                           | 29,783      | 21,693               | 29,139              | 28,472           | 1.50%      |
| Expenditures Total                                     |         |                         |               |                                | 1,933,853   | 1,527,636            | 1,981,356           | 1,901,538        | 100.00%    |
|                                                        |         |                         |               |                                |             |                      |                     |                  | 2.85%      |
| Beginning Fund Balance (projected to 12/31/2013)-----> |         |                         |               |                                |             |                      | (196,833)           |                  |            |
| Ending Fund Balance (projected to 12/31/2014)----->    |         |                         |               |                                |             |                      |                     | (80,530)         |            |

# Harris Township General Fund Budget 2014

|                                                        |                   |               |                                |              | Data        |                      |                     |                  |         | Percent Of Total |
|--------------------------------------------------------|-------------------|---------------|--------------------------------|--------------|-------------|----------------------|---------------------|------------------|---------|------------------|
| Fun                                                    | rev/exp           | Title         | Sub Program #                  | Subtitle     | Budget 2013 | Sum of 13 YTD Actual | Sum of 13 by Yr End | Sum of Budget 14 |         |                  |
| 1                                                      | Revenues          | Tax Revenues  | Income Tax                     | General Fund | (830,751)   | (675,384)            | (837,690)           | (849,859)        | 46.00%  |                  |
|                                                        |                   |               | PLCB                           | General Fund | (800)       | (1,200)              | (1,200)             | (1,200)          | 0.06%   |                  |
|                                                        |                   |               | PURTA                          | General Fund | (2,443)     | (2,302)              | (2,302)             | (2,302)          | 0.12%   |                  |
|                                                        |                   |               | Real Estate Tax                | General Fund | (618,313)   | (589,061)            | (596,861)           | (634,608)        | 34.35%  |                  |
|                                                        |                   |               | Real Estate Transfer Tax       | General Fund | (133,705)   | (128,571)            | (136,571)           | (136,571)        | 7.39%   |                  |
|                                                        |                   | Revenue-Other | Cable Franchise Fees           | General Fund | (78,385)    | (62,438)             | (83,250)            | (83,250)         | 4.51%   |                  |
|                                                        |                   |               | Code Violations                | General Fund | (15,778)    | (10,443)             | (12,183)            | (12,183)         | 0.66%   |                  |
|                                                        |                   |               | COG Lease                      | General Fund | (17,387)    | (13,040)             | (17,387)            | (17,387)         | 0.94%   |                  |
|                                                        |                   |               | Engr. Fee Reimb.               | General Fund | (6,465)     | (5,795)              | (7,243)             | (7,243)          | 0.39%   |                  |
|                                                        |                   |               | In-Lieu-Forest                 | General Fund | (12,698)    | (12,698)             | (12,698)            | (12,698)         | 0.69%   |                  |
|                                                        |                   |               | In-Lieu-PSU                    | General Fund | (9,083)     | (794)                | (9,083)             | (9,083)          | 0.49%   |                  |
|                                                        |                   |               | Interest                       | General Fund | (993)       | (750)                | (1,001)             | (1,001)          | 0.05%   |                  |
|                                                        |                   |               | Police - Prior Yr. Reim.       | General Fund |             | (22,625)             | (22,625)            |                  |         |                  |
|                                                        |                   |               | Sewage Fee Reimb.              | General Fund | (20,230)    | (5,746)              | (7,183)             | (7,362)          | 0.40%   |                  |
|                                                        |                   |               | Zoning Permits & Licens        | General Fund | (13,826)    | (21,122)             | (18,003)            | (20,000)         | 1.08%   |                  |
|                                                        |                   |               | Fire Company - Bookkee         | General Fund | (1,200)     | 0                    | (1,200)             | (1,200)          | 0.06%   |                  |
|                                                        |                   |               | Tax & Pension Reimb.           | General Fund | (44,813)    | (32,341)             | (41,987)            | (41,987)         | 2.27%   |                  |
|                                                        |                   |               | Marcellus shale revenue        | General Fund | (6,181)     | (4,946)              | (4,946)             | (4,946)          | 0.27%   |                  |
|                                                        |                   |               | Tussey Bus Svc. & other        | General Fund | (4,500)     | (46,914)             | (48,914)            | (4,500)          | 0.24%   |                  |
|                                                        |                   | Transfers     | Transfers from other fun       | General Fund | 0           | (3,000)              |                     | 0                |         |                  |
| Revenues Total                                         |                   |               |                                |              | (1,817,550) | (1,639,170)          | (1,862,326)         | (1,847,380)      | 100.00% |                  |
| Expenditu                                              | Govt. Services    | 11            | Supervisors                    |              | 50,768      | 35,842               | 43,421              | 49,461           | 2.61%   |                  |
|                                                        | Administration    | 12            | Administration & Management    |              | 565,989     | 446,465              | 581,280             | 537,061          | 28.33%  |                  |
|                                                        | Celebrations      | 24            | Memorial Day Supplies          |              | 209         | 127                  | 170                 | 170              | 0.01%   |                  |
|                                                        |                   |               | Memorial Day Payroll           |              | 3,447       | 3,361                | 3,361               | 4,468            | 0.24%   |                  |
|                                                        | Finance           | 13            | Financial Administration       |              | 42,502      | 61,151               | 71,651              | 32,145           | 1.70%   |                  |
|                                                        |                   | 14            | Tax Collection                 |              | 44,434      | 22,880               | 26,817              | 28,561           | 1.51%   |                  |
|                                                        | Maintenance       | 18            | Physical Plant                 |              | 14,522      | 11,728               | 17,200              | 17,260           | 0.91%   |                  |
|                                                        |                   | 41            | Public Works2                  |              | 3,266       | 578                  | 1,000               | 2,015            | 0.11%   |                  |
|                                                        | Professional Svcs | 15            | Township Solicitor             |              | 12,000      | 4,774                | 5,968               | 12,000           | 0.63%   |                  |
|                                                        |                   | 17            | Township Engineer              |              | 34,525      | 28,438               | 34,922              | 35,025           | 1.85%   |                  |
|                                                        | Public Safety     | 31            | Police Services                |              | 377,104     | 309,208              | 377,104             | 382,903          | 20.20%  |                  |
|                                                        |                   | 32            | Zoning & Ordinance Enforcement |              | 61,415      | 46,973               | 61,065              | 62,654           | 3.30%   |                  |
|                                                        |                   | 33            | Sewage Enforcement             |              | 21,864      | 7,480                | 9,350               | 9,350            | 0.49%   |                  |
|                                                        | Public Works      | 41            | Public Works2                  |              | 3,800       | 2,329                | 2,794               | 6,265            | 0.33%   |                  |
|                                                        |                   | 42            | Road Maintenance               |              | 122,690     | 108,334              | 138,450             | 115,459          | 6.09%   |                  |
|                                                        |                   |               | Snow and Ice Control           |              | 10,718      | 7,984                | 10,379              | 11,873           | 0.63%   |                  |
|                                                        |                   | 43            | Traffic Signs & Signals        |              | 17,731      | 17,469               | 20,575              | 19,898           | 1.05%   |                  |
|                                                        |                   | 44            | Equip.Maint.                   |              | 35,842      | 33,807               | 37,280              | 31,204           | 1.65%   |                  |
|                                                        |                   | 45            | Parks & Grounds                |              | 29,280      | 18,245               | 30,406              | 46,029           | 2.43%   |                  |
|                                                        |                   | 62            | Roads                          |              |             |                      | 27,061              |                  |         |                  |
|                                                        | Regional Programs | 21            | COG                            |              | 452,768     | 339,576              | 452,768             | 463,536          | 24.45%  |                  |
|                                                        |                   | 22            | CATA                           |              | 29,783      | 21,693               | 29,139              | 28,472           | 1.50%   |                  |
| Expenditures Total                                     |                   |               |                                |              | 1,934,657   | 1,528,440            | 1,982,160           | 1,895,807        | 100.00% |                  |
|                                                        |                   |               |                                |              |             |                      |                     |                  | 2.55%   |                  |
| Beginning Fund Balance (projected to 12/31/2013)-----> |                   |               |                                |              |             |                      | (196,833)           |                  |         |                  |
| Ending Fund Balance (projected to 12/31/2014)----->    |                   |               |                                |              |             |                      |                     | (79,726)         |         |                  |

(patten-1.8% &amp; 1.25%, COG 1.5% &amp; 1.7%, Ferg. 1.8% &amp; 1%)



Cost of living adjustment      2.00%      Merit Max      1.00%

| Position                   | Annual Hours (40 x 52 Hours) | 2013 Rate | 2014 Rate @ 2.00% | 2014 Annual base Salary w/COLA incr. | Add for O/T | Add for Merit | FICA 7.65% | Township retirement contributi on 7.65% | Health Insur. Adm. Fee | Unemp. Insur. 1.00% | Total   |
|----------------------------|------------------------------|-----------|-------------------|--------------------------------------|-------------|---------------|------------|-----------------------------------------|------------------------|---------------------|---------|
| Township Manager           | 2080                         | 33.60     | 34.27             | 71,286                               | -           | -             | 5,339      | 5,339                                   | 416                    | 88                  | 95,350  |
| Administrative Assistant   | 2080                         | 14.50     | 14.79             | 30,763                               | 799         | 316           | 2,266      | 2,266                                   | 416                    | 88                  | 49,796  |
| Finance Officer            | 2080                         | 17.33     | 17.68             | 36,767                               | -           | 368           | 2,811      | 2,811                                   | 416                    | 88                  | 56,144  |
| Zoning Officer             | 2080                         | 28.32     | 28.89             | 60,084                               | 1,950       | 620           | 4,561      | 4,561                                   | 416                    | 88                  | 97,591  |
| Maintenance Superintendent | 2080                         | 30.13     | 30.73             | 63,824                               | -           | -             | 4,727      | 4,727                                   | 416                    | 88                  | 102,166 |
| Maintenance Worker         | 2080                         | 17.15     | 17.49             | 36,385                               | 997         | 374           | 2,873      | 2,873                                   | 416                    | 88                  | 56,890  |
| Maintenance Worker         | 2080                         | 17.85     | 18.21             | 37,871                               | 1,366       | 392           | 2,745      | 2,745                                   | 416                    | 88                  | 70,934  |
| Maintenance Worker         | 2080                         | 21.00     | 21.42             | 44,554                               | 1,607       | 462           | 3,527      | 3,527                                   | 416                    | 88                  | 67,063  |
| Admin. Fee                 |                              |           |                   |                                      |             |               |            |                                         |                        |                     |         |
| Benecon Reinsurance Fee    | 60                           | 156.25    | 156.25            | 9,375                                | -           | -             | 717        | 324                                     | 900                    | -                   | 10,416  |
| Supervisors (5)**          |                              |           |                   |                                      |             |               |            |                                         |                        |                     |         |
| Totals                     |                              |           |                   | 391,008                              | 8,700       | 3,190         | 29,565     | 28,848                                  | 4,225                  | 700                 | 607,250 |

608,524

annualized  
invoice rate  
less annualized  
20% employee  
share  
of (spouse/family  
coverage -  
single)

(patton-1.8% & 1.25% COG 1.5% & 1.7% Pers. 1.8% & 1%)



Cost of living adjustment 2.00% Merit Max: 1.00%

| Position                   | Annual<br>Hours O/T<br>(40 x 52Hours) | 2013<br>Rate | 2014                  |                                 | Add<br>for O/T | Add<br>for Merit | FICA<br>7.65% | Township<br>retirement<br>contributi<br>on | Health<br>Insur.<br>Adm.Fee | Dental  | Health<br>Insur.<br>Adm.Fee | Unemp.<br>Insur. | Total   |         |
|----------------------------|---------------------------------------|--------------|-----------------------|---------------------------------|----------------|------------------|---------------|--------------------------------------------|-----------------------------|---------|-----------------------------|------------------|---------|---------|
|                            |                                       |              | Annual base<br>Salary | Rate @<br>2.00%<br>w/COLA incr. |                |                  |               |                                            |                             |         |                             |                  |         |         |
| Township Manager           | 2080                                  | 33.60        | 34.27                 | 71,286                          | -              | -                | 5,339         | 5,339                                      | 294                         | 521     | 294                         | 88               | 95,229  |         |
| Administrative Assista     | 2080                                  | 36           | 14.50                 | 14.79                           | 799            | 316              | 2,266         | 2,266                                      | 65                          | 521     | 255                         | 88               | 49,635  |         |
| Finance Officer            | 2080                                  | 17.33        | 17.68                 | 36,767                          | -              | 368              | 2,811         | 2,811                                      | 65                          | 521     | 310                         | 88               | 56,039  |         |
| Zoning Officer             | 2080                                  | 45           | 28.32                 | 60,084                          | 1,950          | 620              | 4,561         | 4,561                                      | 65                          | 1,257   | 435                         | 88               | 97,610  |         |
| Maintenance Superintendent | 2080                                  | 43           | 30.13                 | 63,924                          | 1,982          | 659              | 4,727         | 4,727                                      | 65                          | 521     | 410                         | 88               | 102,160 |         |
| Maintenance Worker         | 2080                                  | 38           | 17.15                 | 36,385                          | 997            | 374              | 2,873         | 2,873                                      | 65                          | 521     | 451                         | 88               | 56,925  |         |
| Maintenance Worker         | 2080                                  | 50           | 17.85                 | 37,871                          | 1,366          | 392              | 2,745         | 2,745                                      | 65                          | 1,257   | 310                         | 88               | 70,829  |         |
| Maintenance Worker         | 2080                                  | 50           | 21.00                 | 44,554                          | 1,607          | 462              | 3,527         | 3,527                                      | 65                          | 521     | 310                         | 88               | 66,957  |         |
| Admin. Fee                 |                                       |              |                       |                                 |                |                  |               |                                            |                             | 1,274   |                             |                  |         |         |
| Benecon Reinsurance Fee    | 60                                    | 156.25       | 156.25                | 9,375                           | -              | -                | 717           | 334                                        |                             |         | 900                         | -                | 900     |         |
| Supervisors (5)**          |                                       |              |                       |                                 |                |                  |               |                                            |                             |         |                             |                  | 10,416  |         |
| Totals                     |                                       |              |                       | 391,008                         | 8,700          | 3,190            | 29,565        | 28,848                                     | 842                         | 135,804 | 5,640                       | 3,675            | 700     | 606,700 |

607,97

number  
reflected  
annualized  
invoice rate  
less  
annualized 20  
employee share

These numbers reflect annualized invoice rate less annualized 20% employee share

607,974

# Harris Township 2014 Equipment Replacement Budget

| Purchase Year               | Description of Equipment   | Purchase Price | Expected Life | Replacement Year | Annual Inflation | Replacement Price | Annual Rev. | 2014 anticipated for budget year | 2015 anticipated for budget year | 2016 anticipated for budget year | 2017 anticipated for budget year | 2018 anticipated for budget year | 2019 anticipated for budget year |
|-----------------------------|----------------------------|----------------|---------------|------------------|------------------|-------------------|-------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>MAINTENANCE VEHICLES</b> |                            |                |               |                  |                  |                   |             |                                  |                                  |                                  |                                  |                                  |                                  |
| Truck 1                     | 2005 2006 Ford F-550 T-120 | 53,003.00      | 10            | 2015             | 3.00%            | 68,903.90         | 6,890.39    |                                  |                                  | 68,903.90                        |                                  |                                  |                                  |
| Truck 2                     | 2011 Ford F-550 T-120      | 76,584.65      | 10            | 2021             | 3.00%            | 99,580.03         | 9,956.00    |                                  |                                  |                                  |                                  |                                  |                                  |
| Truck 3                     | 1999 1999 Chev. 8500       | 58,180.00      | 15            | 2014             | 3.00%            | 84,361.00         | 5,624.07    | 84,361.00                        |                                  |                                  |                                  |                                  |                                  |
| Truck 4                     | 2006 2007 Ford F-550       | 58,845.36      | 10            | 2016             | 5.00%            | 88,268.04         | 8,826.80    |                                  |                                  | 88,268.04                        |                                  |                                  |                                  |
| Truck 5                     | 1997 1997 International    | 78,970.00      | 17            | 2014             | 6.00%            | 159,519.40        | 9,383.49    | 159,519.40                       |                                  |                                  |                                  |                                  |                                  |
| <b>OFFICE VEHICLES</b>      |                            |                |               |                  |                  |                   |             |                                  |                                  |                                  |                                  |                                  |                                  |
| Truck 6                     | 2005 2005 Ford Explorer    | 23,605.00      | 10            | 2015             | 3.00%            | 30,686.50         | 3,068.65    |                                  |                                  | 30,686.50                        |                                  |                                  |                                  |
| <b>OFF ROAD VEHICLES</b>    |                            |                |               |                  |                  |                   |             |                                  |                                  |                                  |                                  |                                  |                                  |
| 2001                        | Cat Backhoe 420D           | 44,257.00      | 15            | 2016             | 3.00%            | 64,172.65         | 4,278.18    |                                  |                                  | 64,172.65                        |                                  |                                  |                                  |
| 1995                        | 1975 John Deere Grader     | 24,550.00      | 20            | 2015             | 3.00%            | 39,280.00         | 1,964.00    |                                  |                                  |                                  |                                  |                                  |                                  |
| 2008                        | Bob Cat skid loader        | 32,078.62      | 10            | 2018             | 7.50%            | 56,137.59         | 5,613.76    | 39,280.00                        |                                  |                                  |                                  | 56,137.59                        |                                  |
| 1997                        | Trailer - Moritz dual axle | 2,600.00       | 20            | 2017             | 3.00%            | 4,160.00          | 208.00      |                                  |                                  |                                  | 4,160.00                         |                                  |                                  |
| 1980                        | Trailer - MGS Tilt         | 500.00         | 35            | 2015             | 3.00%            | 1,025.00          | 29.29       | 1,025.00                         |                                  |                                  |                                  |                                  |                                  |
| 2004                        | Bomag Roller BW 900-2      | 12,485.00      | 12            | 2016             | 3.00%            | 16,993.20         | 1,416.10    |                                  |                                  | 16,993.20                        |                                  |                                  |                                  |
| 1980                        | Ingersoll Rand Roller      | 3,500.00       | 35            | 2015             | 3.00%            | 7,175.00          | 205.00      |                                  |                                  |                                  |                                  |                                  |                                  |
| 1997                        | Woodchuck Chipper          | 17,500.00      | 20            | 2017             | 3.00%            | 28,000.00         | 1,400.00    |                                  |                                  |                                  | 28,000.00                        |                                  |                                  |
| 2005                        | Woodchuck Chipper 120      | 26,554.00      | 10            | 2015             | 3.00%            | 34,520.20         | 3,452.02    |                                  |                                  | 34,520.20                        |                                  |                                  |                                  |
| 2004                        | Old Dominion Lear Load     | 14,060.00      | 10            | 2014             | 3.00%            | 18,278.00         | 1,827.80    |                                  |                                  | 18,278.00                        |                                  |                                  |                                  |
| 1999                        | AMSIG Message Board        | 5,500.00       | 15            | 2014             | 3.00%            | 7,975.00          | 531.67      |                                  |                                  |                                  |                                  |                                  |                                  |
| 2001                        | John Deere Tractor         | 23,900.00      | 20            | 2021             | 3.00%            | 38,240.00         | 1,912.00    | 7,975.00                         |                                  |                                  |                                  |                                  |                                  |
| 2008                        | Lear Truck                 | 128,655.64     | 15            | 2023             | 3.00%            | 128,655.64        | 8,577.04    |                                  |                                  |                                  |                                  |                                  |                                  |
| 2013                        | Hydraulic Post Hole Digg   | 3,300.00       | 0             | 2013             | 3.00%            | 3,300.00          | -           |                                  |                                  |                                  |                                  |                                  |                                  |
|                             |                            |                |               |                  |                  |                   |             |                                  |                                  |                                  |                                  |                                  |                                  |
|                             |                            |                |               |                  |                  |                   |             |                                  |                                  |                                  |                                  |                                  |                                  |
|                             |                            |                |               |                  |                  |                   |             |                                  |                                  |                                  |                                  |                                  |                                  |
|                             |                            |                |               |                  |                  |                   |             |                                  |                                  |                                  |                                  |                                  |                                  |

# Harris Township 2014 Equipment Replacement Budget

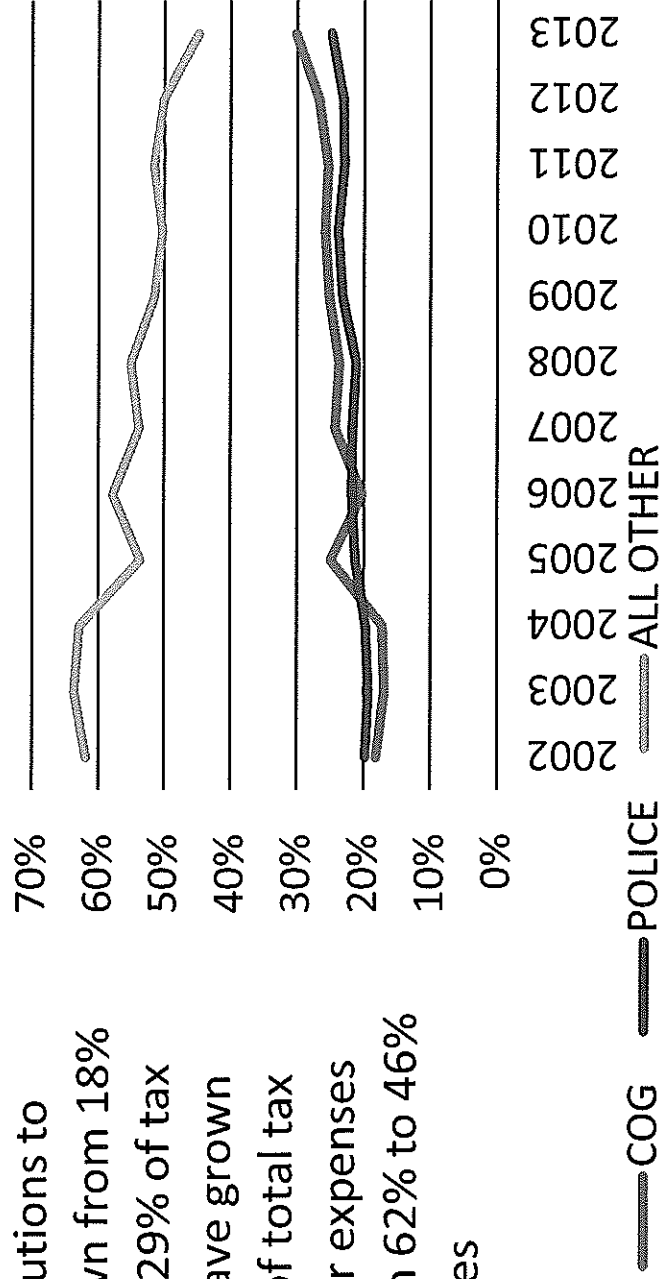
| Purchase Year             | Description of Equipment  | Expected Life | Replacement Price | Annual Inflation | Replacement Price | Annual Rev.      | 2014 anticipated for budget year | 2015 anticipated for budget year | 2016 anticipated for budget year | 2017 anticipated for budget year | 2018 anticipated for budget year | 2019 anticipated for budget year |
|---------------------------|---------------------------|---------------|-------------------|------------------|-------------------|------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
|                           |                           |               |                   | 0 3.00%          |                   |                  |                                  |                                  |                                  |                                  |                                  |                                  |
|                           |                           |               |                   | 0 3.00%          |                   |                  |                                  |                                  |                                  |                                  |                                  |                                  |
| <b>SEASONAL EQUIPMENT</b> |                           |               |                   |                  |                   |                  |                                  |                                  |                                  |                                  |                                  |                                  |
| 1980                      | Little Giant Sweeper      | 35            | 2,750.00          | 2015 3.00%       | 5,637.50          | 161.07           |                                  | 5,637.50                         |                                  |                                  |                                  |                                  |
| 1999                      | Aerofil Asphalt Heater    | 15            | 13,925.00         | 2014 3.00%       | 20,191.25         | 1,346.08         |                                  | 20,191.25                        |                                  |                                  |                                  |                                  |
| 2000                      | Airec Milling Head        | 15            | 8,500.00          | 2015 3.00%       | 12,325.00         | 821.67           |                                  | 12,325.00                        |                                  |                                  |                                  |                                  |
| 2002                      | M-B Broom, Pickup         | 12            | 4,595.00          | 2014 3.00%       | 6,249.20          | 520.77           |                                  | 6,249.20                         |                                  |                                  |                                  |                                  |
| 2002                      | Toro Riding Mower         | 12            | 2,200.00          | 2014 3.00%       | 2,992.00          | 249.33           |                                  |                                  | 2,992.00                         |                                  |                                  |                                  |
| 2005                      | Leaf Collection Box       | 12            | 2,400.00          | 2017 3.00%       | 3,264.00          | 272.00           |                                  |                                  | 3,264.00                         |                                  |                                  |                                  |
| 2005                      | Leaf Collection Box       | 12            | 2,400.00          | 2017 3.00%       | 3,264.00          | 272.00           |                                  |                                  | 3,264.00                         |                                  |                                  |                                  |
| 2005                      | Toro Snow Blower          | 10            | 250.00            | 2015 3.00%       | 325.00            | 32.50            |                                  | 325.00                           |                                  |                                  |                                  |                                  |
| 2005                      | Partner Cut-Off Saw       | 10            | 825.00            | 2015 3.00%       | 1,072.50          | 107.25           |                                  | 1,072.50                         |                                  |                                  |                                  |                                  |
| 2005                      | Flexpak Crack Seal Melt   | 15            | 899.00            | 2020 3.00%       | 1,303.55          | 86.90            |                                  |                                  |                                  |                                  |                                  |                                  |
| 2005                      | Buyers Spreader           | 10            | 850.00            | 2015 3.00%       | 1,105.00          | 110.50           |                                  | 1,105.00                         |                                  |                                  |                                  |                                  |
| 2005                      | MA-10 Crack sealer kettl  | 15            | 850.00            | 2020 3.00%       | 1,232.50          | 82.17            |                                  |                                  |                                  |                                  |                                  |                                  |
| 2000                      | Wacker WP 1550AW          | 15            | 1,774.00          | 2015 3.00%       | 2,572.30          | 171.49           |                                  | 2,572.30                         |                                  |                                  |                                  |                                  |
| 1990                      | BS 60Y Wacker             | 21            | 1,695.00          | 2011 3.00%       | 2,762.85          | 131.56           |                                  |                                  |                                  |                                  |                                  |                                  |
| 2002                      | Computer Tax System       | 11            | 2,500.00          | 2014 1.00%       | 2,775.00          | 252.27           | 2,775.00                         |                                  |                                  |                                  |                                  |                                  |
| 2012                      | Printer-print server      | 6             | 500.00            | 2018 1.00%       | 530.00            | 88.33            |                                  |                                  |                                  | 530.00                           |                                  |                                  |
| 2008                      | wc Computer/Monitor       | 7             | 1,800.00          | 2015 5.00%       | 2,430.00          | 347.14           |                                  | 2,430.00                         |                                  |                                  |                                  |                                  |
| 2012                      | Computer-Shop             | 7             | 600.00            | 2019 5.00%       | 810.00            | 115.71           |                                  |                                  |                                  |                                  |                                  | 810.00                           |
| 2010                      | Computer-Army             | 7             | 800.00            | 2017 5.00%       | 1,080.00          | 154.29           |                                  |                                  | 1,080.00                         |                                  |                                  |                                  |
| 2011                      | Computer-Courtney         | 7             | 800.00            | 2018 5.00%       | 1,080.00          | 154.29           |                                  |                                  |                                  |                                  |                                  |                                  |
| 2012                      | Computer-Todd             | 7             | 600.00            | 2019 5.00%       | 810.00            | 115.71           |                                  |                                  |                                  |                                  |                                  | 810.00                           |
| 2007                      | Security System           | 10            | 1,200.00          | 2017 5.00%       | 1,800.00          | 180.00           |                                  |                                  | 1,800.00                         |                                  |                                  |                                  |
| 2011                      | Projector, scanner, other | 0             | 600.00            | 2011 5.00%       | 600.00            | 600.00           |                                  |                                  |                                  |                                  |                                  |                                  |
|                           |                           |               |                   | 0 5.00%          |                   |                  |                                  |                                  |                                  |                                  |                                  |                                  |
| <b>Totals</b>             |                           |               | <b>741,951.27</b> |                  |                   | <b>81,537.30</b> | <b>2,775.00</b>                  | <b>351,243.15</b>                | <b>324,814.49</b>                | <b>41,568.00</b>                 | <b>57,747.59</b>                 | <b>1,620.00</b>                  |

## CASH FLOW PROJECTION FOR EQUIPMENT REPLACEMENT

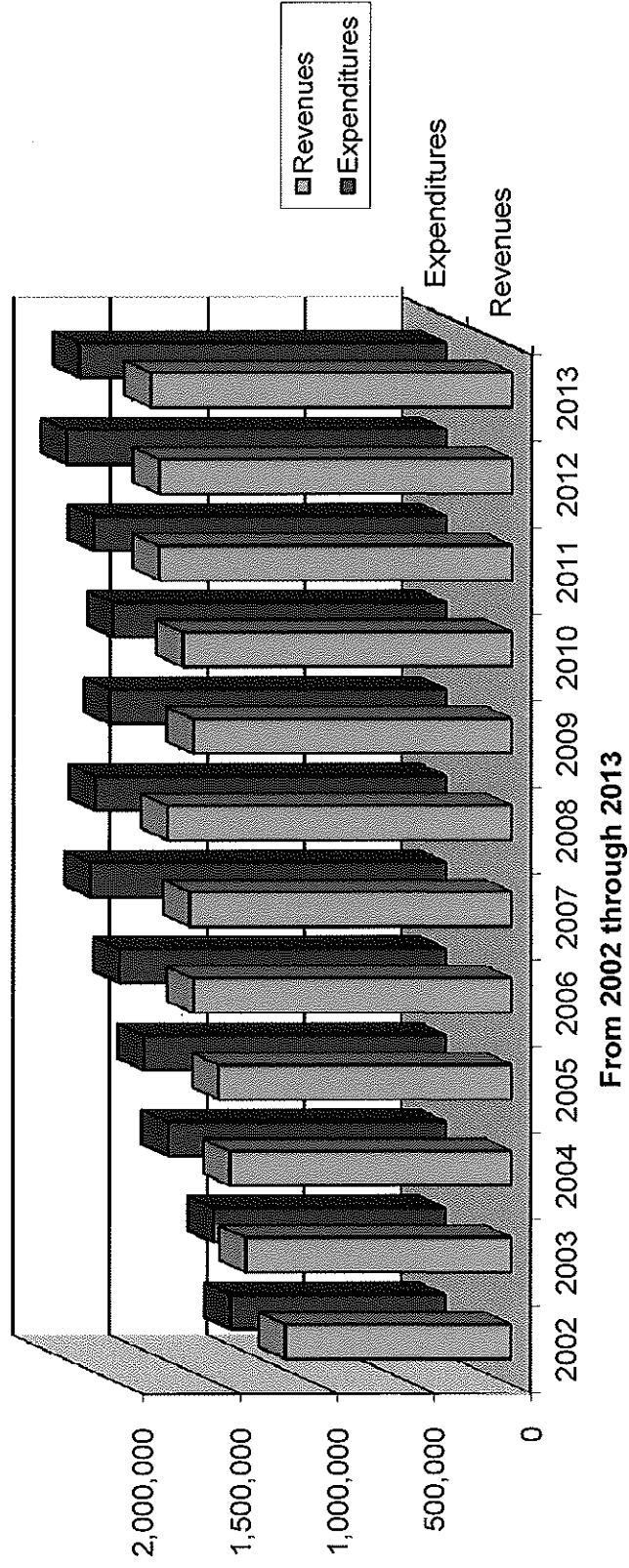
|                   | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Beginning balance | (45,266.86) | (82,491.86) | 187,213.99  | 430,491.18  | 390,521.88  | 386,732.16  |
| exp by year       | 2,775.00    | 351,243.15  | 324,814.49  | 41,568.00   | 57,747.59   | 1,620.00    |
| add for year      | (40,000.00) | (81,537.30) | (81,537.30) | (81,537.30) | (81,537.30) | (81,537.30) |
| Ending            | (82,491.86) | 187,213.99  | 430,491.18  | 390,521.88  | 366,732.16  | 286,814.86  |

# Harris Township General Fund Trends by Category

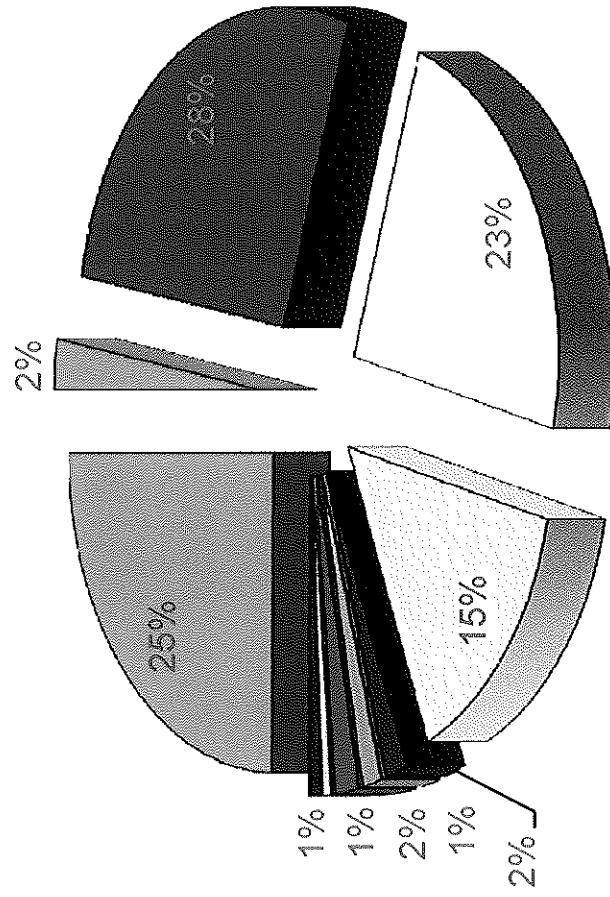
Since 2002 contributions to the COG have grown from 18% of tax revenues to 29% of tax revenues. Police have grown from 20% to 25% of total tax revenues. All other expenses have declined from 62% to 46% of total tax revenues



## Harris Township General Fund



## Gen. Fund Expenditures By Category-2014



- Supervisors
- Administration
- Public Safety
- Public Works
- Finance
- Tax
- Engineering
- Legal
- Grounds Upkeep
- Regional Programs

Revenues  
General Fund



| Prog Funding So Title          | Sub Program # | Budget 13   | 13 YTD Actual | 13 by Yr End | Budget 14   |
|--------------------------------|---------------|-------------|---------------|--------------|-------------|
| 1                              |               |             |               |              |             |
| General Fund                   |               |             |               |              |             |
| Tax Revenues                   |               |             |               |              |             |
| Income Taxes                   |               | (830,751)   | (675,384)     | (837,690)    | (849,859)   |
| Real Estate Tax                |               | (618,313)   | (589,061)     | (596,861)    | (634,608)   |
| Real Estate Transfer Tax       |               | (133,705)   | (128,571)     | (136,571)    | (136,571)   |
| PURTA                          |               | (2,443)     | (2,302)       | (2,302)      | (2,302)     |
| PLCB                           |               | (800)       | (1,200)       | (1,200)      | (1,200)     |
| Revenue-Other                  |               |             |               |              |             |
| Zoning Permits & Licenses      |               | (13,826)    | (21,122)      | (18,003)     | (20,000)    |
| Cable Franchise Fees           |               | (78,385)    | (62,438)      | (83,250)     | (83,250)    |
| Code Violations                |               | (15,778)    | (10,443)      | (12,183)     | (12,183)    |
| Interest                       |               | (992)       | (750)         | (1,000)      | (1,000)     |
| COG Lease                      |               | (17,387)    | (13,040)      | (17,387)     | (17,387)    |
| Police - Prior Yr. Reim.       |               |             | (22,625)      | (22,625)     |             |
| In-Lieu-Forest                 |               | (12,698)    | (12,698)      | (12,698)     | (12,698)    |
| In-Lieu-PSU                    |               | (9,083)     | (794)         | (9,083)      | (9,083)     |
| Engr. Fee Reimb.               |               | (6,465)     | (5,795)       | (7,243)      | (7,243)     |
| Sewage Fee Reimb.              |               | (20,230)    | (5,746)       | (7,183)      | (7,362)     |
| Fire Company - Bookkeeping svc |               | (1,200)     | 0             | (1,200)      | (1,200)     |
| Tax & Pension Reimb.           |               | (44,813)    | (32,341)      | (41,987)     | (41,987)    |
| Marcellus shale revenue        |               | (6,181)     | (4,946)       | (4,946)      | (4,946)     |
| Tussey Bus Svc. & other misc.  |               | (4,500)     | (46,914)      | (48,914)     | (4,500)     |
| Transfers                      |               |             |               |              |             |
| Transfers from other funds     |               | 0           | (3,000)       |              | 0           |
| Grand Total                    |               | (1,817,549) | (1,639,170)   | (1,862,326)  | (1,847,380) |

Revenues  
Other Funds



| Program   | Funding Source                       | Title        | Sub Program #      | Budget 13    | 13 YTD Actual | 13 by Yr End | Budget 14    |
|-----------|--------------------------------------|--------------|--------------------|--------------|---------------|--------------|--------------|
| <b>2</b>  |                                      |              |                    |              |               |              |              |
|           | Light Fund                           |              |                    |              |               |              |              |
|           |                                      | Tax Revenues |                    |              |               |              |              |
|           |                                      | Revenue      | Real Estate        | (8,727.40)   | (6,421.84)    | (6,771.84)   | (6,926.19)   |
|           |                                      |              | Interest           | (0.40)       | (0.34)        | (0.45)       | (0.45)       |
|           |                                      |              | Interfund transfer |              |               | 0.00         |              |
|           | Light Fund Total                     |              |                    | (8,727.80)   | (6,422.18)    | (6,772.29)   | (6,926.64)   |
| <b>3</b>  |                                      |              |                    |              |               |              |              |
|           | Fire Hydrant Fund                    |              |                    |              |               |              |              |
|           |                                      | Tax Revenues |                    |              |               |              |              |
|           |                                      | Revenue      | Real Estate        | (16,744.17)  | (18,250.80)   | (18,611.80)  | (16,819.13)  |
|           |                                      |              | Interest           | (0.41)       | (0.21)        | (0.28)       | (0.28)       |
|           |                                      |              | Interfund transfer |              |               | 0.00         |              |
|           | Fire Hydrant Fund Total              |              |                    | (16,744.58)  | (18,251.01)   | (18,612.08)  | (16,819.41)  |
| <b>4</b>  |                                      |              |                    |              |               |              |              |
|           | Fire Equipment Fund                  |              |                    |              |               |              |              |
|           |                                      | Tax Revenues |                    |              |               |              |              |
|           |                                      | Revenue      | Real Estate        | (225,583.53) | (225,639.09)  | (226,303.09) | (231,954.31) |
|           |                                      |              | Interest           | (94.24)      | (44.31)       | (59.08)      | (59.08)      |
|           |                                      |              | Grant              | (43,385.05)  | (45,982.78)   | (45,982.78)  | (43,385.05)  |
|           | Fire Equipment Fund Total            |              |                    | (269,062.82) | (271,666.18)  | (272,344.95) | (275,398.44) |
| <b>30</b> |                                      |              |                    |              |               |              |              |
|           | Capital Reserve/Equipment Fund       |              |                    |              |               |              |              |
|           |                                      | Revenue      |                    |              |               |              |              |
|           |                                      |              | Interest           | (714.86)     | (708.00)      | (708.00)     | (708.00)     |
|           |                                      | Interfund TX |                    |              |               |              |              |
|           |                                      |              | IFX                | (40,000.00)  |               | (40,000.00)  | 0.00         |
|           |                                      | IA Fees - CD |                    |              |               |              |              |
|           |                                      |              | Fees               | 0.00         | 0.00          | 0.00         | 0.00         |
|           | Capital Reserve/Equipment Fund Total |              |                    | (40,714.86)  | (708.00)      | (40,708.00)  | (708.00)     |
| <b>35</b> |                                      |              |                    |              |               |              |              |
|           | State Fund                           |              |                    |              |               |              |              |
|           |                                      | Revenue      |                    |              |               |              |              |
|           |                                      |              | Interest           | (29.59)      | (23.67)       | (29.59)      | (29.59)      |
|           |                                      | Liquid Fuels |                    |              |               |              |              |
|           |                                      |              | PA                 | (119,319.99) | (124,379.73)  | (124,379.73) | (118,299.68) |
|           | State Fund Total                     |              |                    | (119,349.58) | (124,403.40)  | (124,409.32) | (118,329.27) |

## LINE ITEM DETAIL – GENERAL FUND REVENUES

### TAX REVENUES

**Earned Income Tax** is levied at a rate of .5% for the Township, plus .95% for the School District. This tax increases as the population and earnings of the Township residents continue to grow. The tax is based upon Earned Income and Net Profits of Township residents. This line item also includes tax collections for the Local Services Tax which is based on the Township's share of the tax levied on individuals working in Harris Township. In 2009, this tax was raised from \$5.00 (\$10.00 total) to \$47.00 (\$52.00 total).

**Real Estate Taxes** are levied at the Township's millage rate on taxable real property. The number is derived by taking the total assessed value of all taxable property in the Township, as provided by Centre County, and multiplying by the mil rate. In 2011, the Township's millage increased by .2 mills to 3.5 mills.

**Real Estate Transfer** tax is generated each time property is sold in the Township. The tax is based on the transfer price of the property times half a percent.

**Other Tax Revenues** come from the Public Utility Realty Tax and the Alcohol Beverage Tax.

### OTHER REVENUE SOURCES

**Zoning Permits & Licenses** include permits issued to transient retailers, driveway zoning application fees, zoning hearing board fees and subdivision plan fees. Sign licenses are issued for various signs in the Township and are generally renewed every 3 years.

**Cable franchise fees** are paid to the Township on a quarterly basis as per the Township's agreement with Comcast. This fee is based upon the number of subscribers in the Township and the gross revenues realized by the cable company from the residents.

**Code Violations** are received from the District Magistrate's office for citations that the police issue in the Township. The Ordinance Enforcement Officer issues citations for violations of the Township's ordinances.

**Tax Collection Reimbursements** consist of tax collection cost sharing with the State College Area School District, Centre County government, fire department, and fire hydrant funds. The school district shares in the collection cost for real estate taxes. Revenues are also realized from charging finance agencies for tax certification fees.

**Interest Earnings** come from the Township's strategy of investing funds in various financial instruments. For example, the bulk of funds realized from real estate tax collections are received in April of each year. These funds are invested until needed later in the year. The Township has seen its interest earnings decrease over the last few years, as interest rates have been repeatedly cut by the federal government in an effort to stimulate our economy.

**COG Lease** is paid to the Township for COG's lease of the new building.

**Police Service** reimbursement is for hours budgeted but not used in the prior year.

**Bureau of Forestry** is an in-lieu fee based upon the amount of forest land in the Township. The Township receives \$.80 per acre from the state. The in-lieu money is being paid partly from gambling revenues.

**PSU Contribution** is based upon the fee-in-lieu agreement between the County, several municipalities and Penn State University.

**Engineering** services are reimbursements from various developers for work done by our planner and engineer on plans throughout the year.

**Tussey Mountain** is a reimbursement for extended CATA bus service to the ski area.

**On-site Sewage** are reimbursements for work performed by the sewage enforcement officer during the year.

**Marcellus Shale Revenue** is received annually from the state. When Act 13 was passed in 2012, it included money for municipalities in counties with active wells. The money is based on the total amount of well revenue collected statewide.

## LINE ITEM DETAIL – OTHER FUND REVENUES

### LIGHT FUND

Real Estate Light Assessments are based upon \$.40 per front foot and are charged to residents who live in proximity to street lights. This assessment is billed as part of the property tax bill.

Interest Earnings result from investment of the light fund revenues.

### FIRE HYDRANT FUND

Real Estate Hydrant Assessments are based upon a .0015 mil charge on those property owners within 780 feet of a hydrant.

Interest Earnings are from the investment of the fire hydrant funds.

### FIRE EQUIPMENT FUND

Real Estate Taxes are based upon a rate of 1.3 mils. It is assessed on all property owners in the Township.

Interest Earnings are from the investment of the fire equipment funds.

### CAPITAL RESERVE FUND

Capital Reserve fund revenues consist of money transferred from the General Fund. This money is set aside and allowed to accumulate for the purchase of new and replacement equipment, as well as other emergency contingencies. Given our projected fund balance at the end of 2014, we are not budgeting a transfer into the Capital Reserve Fund.

Interest Earnings result from the investment of the capital reserve fund into various financial instruments.

## STATE FUND REVENUE

**Liquid Fuels** disbursements from the state are received yearly and are restricted for specific road maintenance uses prescribed by PennDOT. We added an additional mile onto our Liquid Fuels road list in 2013.

**Interest Earnings** result from investment of liquid fuels money.

Government Services  
Supervisors

|       |       |
|-------|-------|
| Title | (All) |
|-------|-------|



| Sub P              | Subtitle    | GL# | Description                                   | Funding Source | Budget 13        | 13 YTD Actual    | 13 by Yr End     | Budget 14        |
|--------------------|-------------|-----|-----------------------------------------------|----------------|------------------|------------------|------------------|------------------|
| 11                 | Supervisors | 400 |                                               |                |                  |                  |                  |                  |
|                    |             |     | Payroll Exp. Supervisors                      | General Fund   | 9,375.00         | 7,031.25         | 9,375.00         | 9,375.00         |
|                    |             |     | 4th Fest                                      | General Fund   | 500.00           | 500.00           | 500.00           | 500.00           |
|                    |             |     | Transportation to seminars, meetings          | General Fund   | 2,000            | 931              | 1,481            | 1,500            |
|                    |             |     | CNET Contribution                             | General Fund   | 17,712.00        | 13,236.25        | 17,616.50        | 18,770.00        |
|                    |             |     | Contribution to Spring Creek Proj.            | General Fund   | 350.00           | 350.00           | 350.00           | 350.00           |
|                    |             |     | Heritage Museum Contr.                        | General Fund   | 8,711.26         | 8,711.00         | 8,711.00         | 8,949.75         |
|                    |             |     | BBG Vige Conserv                              | General Fund   | 1,000.00         | 1,000.00         | 1,000.00         | 1,100.00         |
|                    |             |     | Sign - Township Welcome (2010,2011,2012,2013) | General Fund   | 1,358.00         |                  | 0.00             | 2,218.00         |
|                    |             |     | Conventions, seminars, luncheons              | General Fund   | 1,400            | 527              | 832              | 1,300            |
|                    |             |     | Appreciation Dinner                           | General Fund   | 2,300            | 2,051            | 2,051            | 3,000            |
|                    |             |     | Clearwater Conservancy w/MS4 expenses         | General Fund   | 257              | 701              | 701              | 2,500            |
|                    |             |     | Economic development                          | General Fund   | 5,000            |                  | 0                | 0                |
|                    |             |     | Friends of PA Military Museum                 | General Fund   | 0                | 0                | 0                | 1,000            |
|                    |             |     | <b>Supervisors Total</b>                      |                | <b>49,963.65</b> | <b>35,037.99</b> | <b>42,617.13</b> | <b>50,560.75</b> |
| <b>Grand Total</b> |             |     |                                               |                | <b>49,963.65</b> | <b>35,037.99</b> | <b>42,617.13</b> | <b>50,560.75</b> |

Government Services  
Supervisors

|       |       |
|-------|-------|
| Title | (All) |
|-------|-------|



| Sub P              | Subtitle    | GL# | Description                                   | Funding Source | Budget 13        | 13 YTD Actual    | 13 by Yr End     | Budget 14        |
|--------------------|-------------|-----|-----------------------------------------------|----------------|------------------|------------------|------------------|------------------|
| 11                 | Supervisors | 400 |                                               |                |                  |                  |                  |                  |
|                    |             |     | Payroll Exp. Supervisors                      | General Fund   | 9,375.00         | 7,031.25         | 9,375.00         | 9,375.00         |
|                    |             |     | 4th Fest                                      | General Fund   | 500.00           | 500.00           | 500.00           | 500.00           |
|                    |             |     | Transportation to seminars, meetings          | General Fund   | 2,000            | 931              | 1,481            | 1,500            |
|                    |             |     | CNET Contribution                             | General Fund   | 17,712.00        | 13,236.25        | 17,616.50        | 18,770.00        |
|                    |             |     | Contribution to Spring Creek Proj.            | General Fund   | 350.00           | 350.00           | 350.00           | 350.00           |
|                    |             |     | Heritage Museum Contr.                        | General Fund   | 8,711.26         | 8,711.00         | 8,711.00         | 8,949.75         |
|                    |             |     | BBG Vlge Conserv                              | General Fund   | 1,000.00         | 1,000.00         | 1,000.00         | 1,000.00         |
|                    |             |     | Sign - Township Welcome (2010,2011,2012,2013) | General Fund   | 1,358.00         |                  | 0.00             | 2,216.00         |
|                    |             |     | Conventions, seminars, luncheons              | General Fund   | 1,400            | 527              | 832              | 1,300            |
|                    |             |     | Appreciation Dinner                           | General Fund   | 2,300            | 2,051            | 2,051            | 3,000            |
|                    |             |     | Clearwater Conservancy w/MS4 expenses         | General Fund   | 257              | 701              | 701              | 2,500            |
|                    |             |     | Economic development                          | General Fund   | 5,000            |                  | 0                | 0                |
|                    |             |     | Garden club                                   | General Fund   | 804              | 804              | 804              | 0                |
|                    |             |     | <b>Supervisors Total</b>                      |                | <b>50,767.65</b> | <b>35,841.99</b> | <b>43,421.13</b> | <b>49,460.75</b> |
| <b>Grand Total</b> |             |     |                                               |                | <b>50,767.65</b> | <b>35,841.99</b> | <b>43,421.13</b> | <b>49,460.75</b> |

Government Services  
Administrative

Title (All)



| Sub P Subtitle | GL# | Description                                 | Funding Source | Budget 13  | 13 YTD Actual | 13 by Yr End | Budget 14  |
|----------------|-----|---------------------------------------------|----------------|------------|---------------|--------------|------------|
| 12             |     |                                             |                |            |               |              |            |
|                |     | Administration & Management                 |                |            |               |              |            |
|                | 401 |                                             |                |            |               |              |            |
|                |     | Payroll Exp. Mgr, Staff Asst.               | General Fund   | 102,215.60 | 74,276.38     | 96,559.29    | 103,163.24 |
|                |     | Office Supplies & Postage                   | General Fund   | 7,000.00   | 6,217.62      | 7,017.62     | 7,350.00   |
|                |     | Telephone Expenses                          | General Fund   | 2,900.00   | 2,095.49      | 2,933.69     | 2,900.00   |
|                |     | Transportation to seminars, meetings        | General Fund   | 600.00     | 102.70        | 252.70       | 500.00     |
|                |     | Legal Ads                                   | General Fund   | 3,500.00   | 1,711.80      | 2,396.52     | 3,500.00   |
|                |     | Rental-Office Equip.                        | General Fund   | 3,926.81   | 1,748.25      | 2,185.31     | 2,185.31   |
|                |     | Conventions & Seminars                      | General Fund   | 2,000.00   | 1,477.92      | 1,477.92     | 2,000.00   |
|                |     | Lunch & Breakfast Meetings                  | General Fund   | 500.00     | 374.00        | 523.60       | 500.00     |
|                |     | Dues & Subscriptions                        | General Fund   | 3,800.00   | 4,576.21      | 4,676.21     | 4,000.00   |
|                |     | Professional Services--appraisal, etc.      | General Fund   | 0          | 0             | 800          | 0          |
|                | 471 |                                             |                |            |               |              |            |
|                |     | General Obligation Term Bond-principal      | General Fund   | 125,000.00 | 125,000.00    | 125,000.00   | 130,000.00 |
|                | 472 |                                             |                |            |               |              |            |
|                |     | General Obligation Term Bond-interest       | General Fund   | 11,812.98  | 7,528.84      | 10,038.45    | 9,064.61   |
|                | 486 |                                             |                |            |               |              |            |
|                |     | Insurance & Bonding                         | General Fund   | 56,891.00  | 50,907.00     | 65,835.00    | 66,822.53  |
|                | 487 |                                             |                |            |               |              |            |
|                |     | Employee Taxes & Benefits - Twp. Share      | General Fund   | 61,220.47  | 61,377.10     | 79,790.23    | 59,955.00  |
|                |     | Employee Health, Dental, Accident           | General Fund   | 144,622.33 | 109,071.84    | 141,793.39   | 145,668.84 |
|                | 492 |                                             |                |            |               |              |            |
|                |     | Transfer to Capital Reserve (Equip. budget) | General Fund   | 40,000.00  | 0.00          | 40,000.00    | 0.00       |
|                |     | Administration & Management Total           |                | 565,989.19 | 446,465.15    | 581,279.94   | 537,609.52 |
| Grand Total    |     |                                             |                | 565,989.19 | 446,465.15    | 581,279.94   | 537,609.52 |

Government Services  
Administrative

Title (All)



| Sub P Subtitle | GL# | Description                                 | Funding Source | Budget 13  | 13 YTD Actual | 13 by Yr End | Budget 14  |
|----------------|-----|---------------------------------------------|----------------|------------|---------------|--------------|------------|
| 12             |     |                                             |                |            |               |              |            |
|                |     | Administration & Management                 |                |            |               |              |            |
|                | 401 |                                             |                |            |               |              |            |
|                |     | Payroll Exp. Mgr, Staff Asst.               | General Fund   | 102,215.60 | 74,276.38     | 96,559.29    | 103,163.24 |
|                |     | Office Supplies & Postage                   | General Fund   | 7,000.00   | 6,217.62      | 7,017.62     | 7,350.00   |
|                |     | Telephone Expenses                          | General Fund   | 2,900.00   | 2,095.49      | 2,933.69     | 2,900.00   |
|                |     | Transportation to seminars, meetings        | General Fund   | 600.00     | 102.70        | 252.70       | 500.00     |
|                |     | Legal Ads                                   | General Fund   | 3,500.00   | 1,711.80      | 2,396.52     | 3,500.00   |
|                |     | Rental-Office Equip.                        | General Fund   | 3,926.81   | 1,748.25      | 2,185.31     | 2,185.31   |
|                |     | Conventions & Seminars                      | General Fund   | 2,000.00   | 1,477.92      | 1,477.92     | 2,000.00   |
|                |     | Lunch & Breakfast Meetings                  | General Fund   | 500.00     | 374.00        | 523.60       | 500.00     |
|                |     | Dues & Subscriptions                        | General Fund   | 3,800.00   | 4,576.21      | 4,676.21     | 4,000.00   |
|                |     | Professional Services--appraisal, etc.      | General Fund   | 0          | 0             | 800          | 0          |
|                | 471 |                                             |                |            |               |              |            |
|                |     | General Obligation Term Bond-principal      | General Fund   | 125,000.00 | 125,000.00    | 125,000.00   | 130,000.00 |
|                | 472 |                                             |                |            |               |              |            |
|                |     | General Obligation Term Bond-Interest       | General Fund   | 11,812.98  | 7,528.84      | 10,038.45    | 9,064.61   |
|                | 486 |                                             |                |            |               |              |            |
|                |     | Insurance & Bonding                         | General Fund   | 56,891.00  | 50,907.00     | 65,835.00    | 66,822.53  |
|                | 487 |                                             |                |            |               |              |            |
|                |     | Employee Taxes & Benefits - Twp. Share      | General Fund   | 61,220.47  | 61,377.10     | 79,790.23    | 59,956.10  |
|                |     | Employee Health, Dental, Accident           | General Fund   | 144,622.33 | 109,071.84    | 141,793.39   | 145,119.00 |
|                | 492 |                                             |                |            |               |              |            |
|                |     | Transfer to Capital Reserve (Equip. budget) | General Fund   | 40,000.00  | 0.00          | 40,000.00    | 0.00       |
|                |     | Administration & Management Total           |                | 565,989.19 | 446,465.15    | 581,279.94   | 537,060.78 |
| Grand Total    |     |                                             |                | 565,989.19 | 446,465.15    | 581,279.94   | 537,060.78 |

Government Services  
Administrative

Title (All)



| Sub F Subtitle | GL# | Description                                 | Funding Source | Budget 13  | 13 YTD Actual | 13 by Yr End | Budget 14  |
|----------------|-----|---------------------------------------------|----------------|------------|---------------|--------------|------------|
| 12             |     |                                             |                |            |               |              |            |
|                |     | Administration & Management                 |                |            |               |              |            |
|                | 401 |                                             |                |            |               |              |            |
|                |     | Payroll Exp. Mgr, Staff Asst.               | General Fund   | 102,215.60 | 74,276.38     | 96,559.29    | 103,163.24 |
|                |     | Office Supplies & Postage                   | General Fund   | 7,000.00   | 6,217.62      | 7,017.62     | 7,350.00   |
|                |     | Telephone Expenses                          | General Fund   | 2,900.00   | 2,095.49      | 2,933.69     | 2,900.00   |
|                |     | Transportation to seminars, meetings        | General Fund   | 600.00     | 102.70        | 252.70       | 500.00     |
|                |     | Legal Ads                                   | General Fund   | 3,500.00   | 1,711.80      | 2,396.52     | 3,500.00   |
|                |     | Rental-Office Equip.                        | General Fund   | 3,926.81   | 1,748.25      | 2,185.31     | 2,185.31   |
|                |     | Conventions & Seminars                      | General Fund   | 2,000.00   | 1,477.92      | 1,477.92     | 2,000.00   |
|                |     | Lunch & Breakfast Meetings                  | General Fund   | 500.00     | 374.00        | 523.60       | 500.00     |
|                |     | Dues & Subscriptions                        | General Fund   | 3,800.00   | 4,576.21      | 4,676.21     | 4,000.00   |
|                |     | Professional Services--appraisal, etc.      | General Fund   | 0          | 0             | 800          | 0          |
|                | 471 |                                             |                |            |               |              |            |
|                |     | General Obligation Term Bond-principal      | General Fund   | 125,000.00 | 125,000.00    | 125,000.00   | 130,000.00 |
|                | 472 |                                             |                |            |               |              |            |
|                |     | General Obligation Term Bond-Interest       | General Fund   | 11,812.98  | 7,528.84      | 10,038.45    | 9,064.61   |
|                | 486 |                                             |                |            |               |              |            |
|                |     | Insurance & Bonding                         | General Fund   | 56,891.00  | 50,907.00     | 65,835.00    | 66,822.53  |
|                | 487 |                                             |                |            |               |              |            |
|                |     | Employee Taxes & Benefits - Twp. Share      | General Fund   | 61,220.47  | 61,377.10     | 79,790.23    | 59,956.10  |
|                |     | Employee Health, Dental, Accident           | General Fund   | 144,622.33 | 109,071.84    | 141,793.39   | 142,945.45 |
|                | 492 |                                             |                |            |               |              |            |
|                |     | Transfer to Capital Reserve (Equip. budget) | General Fund   | 40,000.00  | 0.00          | 40,000.00    | 0.00       |
|                |     | Administration & Management Total           |                | 565,989.19 | 446,465.15    | 581,279.94   | 534,887.23 |
| Grand Total    |     |                                             |                | 565,989.19 | 446,465.15    | 581,279.94   | 534,887.23 |

## EXPENDITURES – LINE ITEM DETAIL

### Supervisors:

The expenditures made in the Supervisors category of the General Fund include payroll, payment for attendance at various meetings, and other expenses necessary to enable the Supervisors to perform all of their various responsibilities.

400      **Payroll Expense:** Each Supervisor receives \$1,875 per year as compensation—the maximum prescribed by law in the Second Class Township Code.

**Appreciation Dinner:** Funds are designated for the payment of Supervisors' attendance at various dinners, as well as the cost of providing lunch for noontime meetings. The expenses for the yearly appreciation dinner also comes from this account.

**Contributions:** This line includes contributions to CNET, the Heritage Museum, the Boalsburg Village Conservancy, the Spring Creek Watershed Monitoring Project, the Spring Creek Watershed Commission, the Friends of the Pennsylvania Military Museum and 4<sup>th</sup> Fest.

## EXPENDITURES – LINE ITEM DETAIL

### Supervisors:

The expenditures made in the Supervisors category of the General Fund include payroll, payment for attendance at various meetings, and other expenses necessary to enable the Supervisors to perform all of their various responsibilities.

400      **Payroll Expense:** Each Supervisor receives \$1,875 per year as compensation—the maximum prescribed by law in the Second Class Township Code.

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**Contributions:** This line includes contributions to CNET, the Heritage Museum, the Boalsburg Village Conservancy, the Spring Creek Watershed Monitoring Project, the Spring Creek Watershed Commission and 4<sup>th</sup> Fest.

## EXPENDITURES – LINE ITEM DETAIL

### Administration:

The administration department consists of the Township Manager and Administrative Secretary. The primary goal is provide support to the Board of Supervisors and to provide excellent customer service to Harris Township residents. In addition, the Township Manager oversees all other Township staff and is responsible for the day-to-day activities of the Township.

401        **Payroll Expense:** This includes the salaries of the Township Manager and Administrative Secretary.

**Office Supplies:** This accounts for office supplies for all Township staff and includes copy paper, general office supplies, storage boxes, budget binders and small office equipment.

**Professional Services:** This consists of expenditures for maintenance of the codification of Township ordinances. Once the codification is complete, the publishing company will host it on their website so it is searchable and will also put newly adopted ordinances into codified format.

**Telephone Expenses:** This line item is used to pay for the Township's monthly line charges for the telephone and for any maintenance on the telephone system.

**Transportation:** This line item is used to reimburse employees for use of their personal vehicle or to pay for travel to various conferences or trainings.

**Legal Ads:** This expenditure pays for legal advertising in the *Centre Daily Times*.

**Repairs and Maintenance:** This covers the repair of office equipment and also pays for maintenance agreements on any equipment.

**Rental – Office Equipment:** This is the monthly lease charge for the copier and a maintenance contract that includes all the supplies, except paper.

**Dues & Subscriptions:** This pays for memberships to PSATS, CCATO, ICMA and APMM.

**Conventions & Seminars:** This line item will fund the Manager's attendance at the annual APMM, ICMA and PSATS conferences. It will also be used to fund training for the Administrative Secretary and Supervisor attendance at conferences. Additionally, staff members in other departments who wish to attend training can do so using any additional funds remaining in this account.

**Lunch & Breakfast Meetings:** This account will be used when it is Harris Township's turn to host the monthly Regional Manager's Breakfast and also for other lunch meetings that may be necessary to discuss Township business.

471      **General Obligation Bond – Principal:** This line item is for the annual principal payment due February 1<sup>st</sup> for the \$1.5 million note that was taken out in 2001. The note will be retired in 2016. The principal payment jumps another \$5,000 to \$130,000 in 2014.

**General Obligation Bond – Interest:** This is used to pay the interest payment on the aforementioned bank note and is paid monthly.

486      **Insurance and Bonding:** The Public Officials bonds, Treasurer's Bond, Workmen's Compensation Insurance and vehicle insurance are all paid from this account. In addition, the vehicle insurance and Workers Compensations Insurance for the Boalsburg Fire Company are also paid from this account.

487      **Employee Benefits:** In 2013, Harris Township became a member of the Pennsylvania Municipal Health Insurance Cooperative. The Township's health insurance premiums will increase 3.4 percent in 2014. Since self funding our vision and dental insurance through TASC in 2009, the Township has realized a considerable savings. The Township's share of Social Security and retirement plan contributions and PA Unemployment Compensation are also paid from this account.

492      **Transfer to Capital Reserve:** Due to a low projected fund balance, monies will not be transferred into the Capital Reserve Fund in 2014.

Government Services  
Finance, Legal, Engr.

Title (All)



| Sub P Subtitle     | GL#                      | Description                                      | Funding Source | Budget 13         | 13 YTD Actual     | 13 by Yr End      | Budget 14         |
|--------------------|--------------------------|--------------------------------------------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 13                 |                          |                                                  |                |                   |                   |                   |                   |
|                    | Financial Administration |                                                  |                |                   |                   |                   |                   |
|                    | 402                      |                                                  |                |                   |                   |                   |                   |
|                    |                          | Auditing Expenses                                | General Fund   | 4,800.00          | 4,800.00          | 4,800.00          | 4,900.00          |
|                    |                          | Payroll Exp.Finance                              | General Fund   | 36,201.80         | 55,588.57         | 66,088.57         | 25,994.50         |
|                    |                          | Software & Computer supplies,training, luncheons | General Fund   | 1,500.00          | 762.75            | 762.75            | 1,250.00          |
|                    |                          | <b>Financial Administration Total</b>            |                | <b>42,501.80</b>  | <b>61,151.32</b>  | <b>71,651.32</b>  | <b>32,144.50</b>  |
| 14                 |                          |                                                  |                |                   |                   |                   |                   |
|                    | Tax Collection           |                                                  |                |                   |                   |                   |                   |
|                    | 403                      |                                                  |                |                   |                   |                   |                   |
|                    |                          | Office Supplies & Postage                        | General Fund   | 2,000.00          | 1,930.90          | 2,030.90          | 2,100.00          |
|                    |                          | Mailing Services - Tax Forms                     | General Fund   | 1,400.00          | 335.52            | 335.52            | 500.00            |
|                    |                          | Tax Software Licenses, Maint.                    | General Fund   | 6,200.00          | 6,025.08          | 6,125.08          | 6,200.00          |
|                    |                          | Payroll Exp. Tax                                 | General Fund   | 15,515.08         | 0.00              | 0.00              | 0.00              |
|                    |                          | EIT/LST collection fees Centre Tax               | General Fund   | 19,319.05         | 14,588.46         | 18,325.02         | 19,761.44         |
|                    |                          | <b>Tax Collection Total</b>                      |                | <b>44,434.11</b>  | <b>22,879.96</b>  | <b>26,816.52</b>  | <b>28,561.44</b>  |
| 15                 |                          |                                                  |                |                   |                   |                   |                   |
|                    | Township Solicitor       |                                                  |                |                   |                   |                   |                   |
|                    | 404                      |                                                  |                |                   |                   |                   |                   |
|                    |                          | Legal Services                                   | General Fund   | 12,000.00         | 4,774.02          | 5,967.53          | 12,000.00         |
|                    |                          | <b>Township Solicitor Total</b>                  |                | <b>12,000.00</b>  | <b>4,774.02</b>   | <b>5,967.53</b>   | <b>12,000.00</b>  |
| 17                 |                          |                                                  |                |                   |                   |                   |                   |
|                    | Township Engineer        |                                                  |                |                   |                   |                   |                   |
|                    | 408                      |                                                  |                |                   |                   |                   |                   |
|                    |                          | Engineering Services                             | General Fund   | 32,025.00         | 25,937.73         | 32,422.16         | 32,025.00         |
|                    |                          | MS-4 permitting DEP                              | General Fund   | 2,500.00          | 2,500.00          | 2,500.00          | 3,000.00          |
|                    |                          | <b>Township Engineer Total</b>                   |                | <b>34,525.00</b>  | <b>28,437.73</b>  | <b>34,922.16</b>  | <b>35,025.00</b>  |
| <b>Grand Total</b> |                          |                                                  |                | <b>133,460.91</b> | <b>117,243.03</b> | <b>139,357.53</b> | <b>107,730.94</b> |

## EXPENDITURES – LINE ITEM DETAIL

### **Finance & Tax Collection:**

The Finance Assistant is responsible for maintaining all of the Township's funds, accounts and investments and for payment of monthly invoices. In addition, the Finance Assistant supervises the collection of taxes on behalf of the School District, Centre County and the Boalsburg Fire Company and distributes them throughout the year. The Finance Assistant makes extensive use of different software programs to maintain the taxpayer database, the accounting system, the budget and to generate reports.

402       **Auditors:** The Township contracts with Parente-Randolph to complete the yearly audit, as required by DCED.

**Payroll Expense:** This represents the portion of the Finance Assistant's salary that is paid by the Township's General Fund for services provided directly to the Township and is not reimbursed from any outside sources. Because we are no longer collecting the Earned Income and Net Profits Tax all of the Finance Assistant's salary expenses will be budgeted in this line item.

**EIT/LST Collection Fees:** In 2012, State College Borough began collecting the earned income tax for everyone in the County. Per the agreement with the Borough, the Township pays 2.4 percent of the cost to collect its earned income tax.

**Software:** This expenditure is needed to keep the accounting and payroll system updated.

403       **Tax Software, Licenses, Maintenance:** This expenditure is needed to ensure the most current software products are installed. Yearly updates are usually needed for the RBA tax software to keep abreast of tax law changes.

**Office Supplies:** This line item is used to purchase envelopes, forms and other supplies that are needed by the Finance Assistant to collect taxes. One-half of this cost is borne by the school district.

## EXPENDITURES – LINE ITEM DETAIL

### Other Professional Services:

The Township contracts with College Township for engineering services, McCormick Taylor for traffic engineering services and with Fanelli & Willett to provide legal advice on an as-needed basis.

- 404      **Legal Services:** This line item is budgeted as an estimation of the cost of legal services for the upcoming year. The actual expenditure will depend upon the amount of legal services that are used in 2014. A portion of this line item will also be used for the Township's share of the countywide tax collection committee's costs for legal services.
- 408      **Engineering Services:** As per the agreement with College Township, the Township pays a portion of Don Franson's time as part of our shared engineering services agreement. The Township also pays our traffic engineer, McCormick Taylor, and other miscellaneous engineering bills out of this account. The majority of these fees are reimbursed to the Township by developers.
- MS-4 Permitting:** Expenses related to our NPDES permit are also included in this line item. The state recently instituted a permit fee for municipal MS-4 permits. This fee is paid annually.

## Public Safety

Title (All)



| Sub Pr             | Subtitle                                        | GL#                               | Description                        | Funding Source      | Budget 13         | 13 YTD Actual     | 13 by Yr End      | Budget 14         |
|--------------------|-------------------------------------------------|-----------------------------------|------------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| 31                 | Police Services                                 | 410                               | Police Services                    | General Fund        | 377,104.00        | 309,208.24        | 377,104.00        | 388,147.76        |
|                    | <b>Police Services Total</b>                    |                                   |                                    |                     | <b>377,104.00</b> | <b>309,208.24</b> | <b>377,104.00</b> | <b>388,147.76</b> |
| 32                 | Zoning & Ordinance Enforcement                  | 414                               | Payroll Exp. Zoning, Ord. Enforce. | General Fund        | 61,414.96         | 46,972.73         | 61,064.55         | 62,653.88         |
|                    |                                                 |                                   | Prof. Svcs (incl tax maps, signs)  | General Fund        | 0.00              | 0.00              | 0.00              | 0.00              |
|                    | <b>Zoning &amp; Ordinance Enforcement Total</b> |                                   |                                    |                     | <b>61,414.96</b>  | <b>46,972.73</b>  | <b>61,064.55</b>  | <b>62,653.88</b>  |
| 33                 | Sewage Enforcement                              | 413                               | Code Enforcement - SEO             | General Fund        | 21,864.35         | 7,479.62          | 9,349.53          | 9,349.53          |
|                    | <b>Sewage Enforcement Total</b>                 |                                   |                                    |                     | <b>21,864.35</b>  | <b>7,479.62</b>   | <b>9,349.53</b>   | <b>9,349.53</b>   |
| 36                 | Fire Protection                                 | 402                               | Transfer to G.Fund bookkeeping     | Fire Equipment Fund | 1,200.00          |                   | 1,200.00          | 1,200.00          |
|                    | 411                                             | Building                          | Capital Equipment/Firearmatics     | Fire Equipment Fund | 62,617.44         | 62,617.44         | 62,617.44         | 62,617.44         |
|                    | 492                                             | Transfer to G.Fund tax collection |                                    | Fire Equipment Fund | 37,644.78         | 246,434.41        | 246,434.41        | 37,644.78         |
|                    | 475                                             | Bank fees & misc.                 | State Grant distribution           | Fire Equipment Fund | 4,971.50          | 4,971.50          | 4,971.50          | 4,971.50          |
|                    |                                                 |                                   |                                    | Fire Equipment Fund | 75.00             | 123.97            | 123.97            | 75.00             |
|                    | <b>Fire Protection Total</b>                    |                                   |                                    |                     | <b>149,893.77</b> | <b>360,130.10</b> | <b>361,330.10</b> | <b>149,893.77</b> |
| 37                 | Fire Hydrant Fund                               | 411                               | Fire hydrant -SCBWA                | Fire Hydrant Fund   | 13,365.00         | 10,279.75         | 13,542.25         | 13,542.25         |
|                    | <b>Fire Hydrant Fund Total</b>                  |                                   |                                    |                     | <b>13,365.00</b>  | <b>10,279.75</b>  | <b>13,542.25</b>  | <b>13,542.25</b>  |
| <b>Grand Total</b> |                                                 |                                   |                                    |                     | <b>623,642.08</b> | <b>734,070.44</b> | <b>822,390.42</b> | <b>623,587.18</b> |

|       |       |
|-------|-------|
| Title | (All) |
|-------|-------|

| Sub P              | SubTitle                                        | GL#                               | Description                        | Funding Source      | Budget 13         | 13 YTD Actual     | 13 by Yr End      | Budget 14         |
|--------------------|-------------------------------------------------|-----------------------------------|------------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| 31                 | Police Services                                 | 410                               | Police Services                    | General Fund        | 377,104.00        | 309,208.24        | 377,104.00        | 382,902.52        |
|                    | <b>Police Services Total</b>                    |                                   |                                    |                     | <b>377,104.00</b> | <b>309,208.24</b> | <b>377,104.00</b> | <b>382,902.52</b> |
| 32                 | Zoning & Ordinance Enforcement                  | 414                               | Payroll Exp. Zoning, Ord. Enforce. | General Fund        | 61,414.96         | 46,972.73         | 61,064.55         | 62,653.88         |
|                    |                                                 |                                   | Prof. Svcs (Incl tax maps, signs)  | General Fund        | 0.00              | 0.00              | 0.00              | 0.00              |
|                    | <b>Zoning &amp; Ordinance Enforcement Total</b> |                                   |                                    |                     | <b>61,414.96</b>  | <b>46,972.73</b>  | <b>61,064.55</b>  | <b>62,653.88</b>  |
| 33                 | Sewage Enforcement                              | 413                               | Code Enforcement - SEO             | General Fund        | 21,864.35         | 7,479.62          | 9,349.53          | 9,349.53          |
|                    | <b>Sewage Enforcement Total</b>                 |                                   |                                    |                     | <b>21,864.35</b>  | <b>7,479.62</b>   | <b>9,349.53</b>   | <b>9,349.53</b>   |
| 36                 | Fire Protection                                 | 402                               | Transfer to G.Fund bookkeeping     | Fire Equipment Fund | 1,200.00          |                   | 1,200.00          | 1,200.00          |
|                    | 411                                             | Building                          |                                    | Fire Equipment Fund | 62,617.44         | 62,617.44         | 62,617.44         | 62,617.44         |
|                    |                                                 | Capital Equipment/Firematics      |                                    | Fire Equipment Fund | 37,644.78         | 246,434.41        | 246,434.41        | 37,644.78         |
|                    | 492                                             | Transfer to G.Fund tax collection |                                    | Fire Equipment Fund | 4,971.50          | 4,971.50          | 4,971.50          | 4,971.50          |
|                    | 476                                             | Bank fees & misc.                 |                                    | Fire Equipment Fund | 75.00             | 123.97            | 123.97            | 75.00             |
|                    |                                                 | State Grant distribution          |                                    | Fire Equipment Fund | 43,385.05         | 45,982.78         | 45,982.78         | 43,385.05         |
|                    | <b>Fire Protection Total</b>                    |                                   |                                    |                     | <b>149,893.77</b> | <b>360,130.10</b> | <b>361,330.10</b> | <b>149,893.77</b> |
| 37                 | Fire Hydrant Fund                               | 411                               | Fire hydrant -SCBWA                | Fire Hydrant Fund   | 13,365.00         | 10,279.75         | 13,542.25         | 13,542.25         |
|                    | <b>Fire Hydrant Fund Total</b>                  |                                   |                                    |                     | <b>13,365.00</b>  | <b>10,279.75</b>  | <b>13,542.25</b>  | <b>13,542.25</b>  |
| <b>Grand Total</b> |                                                 |                                   |                                    |                     | <b>623,642.08</b> | <b>734,070.44</b> | <b>822,390.42</b> | <b>618,341.94</b> |

## EXPENDITURES – LINE ITEM DETAIL

### Public Safety:

Public Safety includes the services provided by State College Police, the Zoning Officer, the Sewage Enforcement Officer and the Boalsburg Fire Company.

- 410      **Police Services:** For 2014, 74 hours per week are budgeted at a cost of \$100.87 per hour. This service is contracted from the State College Police Department.
- 411      **Fire Protection:** These funds are generated from the fire tax and are given to the Fire Company each year for their use.
- Bookkeeping:** This line item represents a transfer from the Fire Protection Fund to the General Fund to cover costs related to the Township printing checks each month for the fire company.
- 413      **Code Enforcement –SEO:** This account pays the fees of the SEO for his services. Fees related to the on lot sewage management program are also included in this line item.
- 414      **Payroll Expense:** This account pays the salary of the Zoning/Ordinance Enforcement Officer, including overtime expenses.
- Professional Services:** Expenses in this account are for legal counsel when there is a case before the Zoning Hearing Board.
- 492      **Transfer to General Fund:** This transfer is from revenue generated by the fire hydrant tax and is used to reimburse the Township for the cost of collecting the tax.

## EXPENDITURES – LINE ITEM DETAIL

### Public Safety:

Public Safety includes the services provided by State College Police, the Zoning Officer, the Sewage Enforcement Officer and the Boalsburg Fire Company.

- 410        **Police Services:** For 2014, 73 hours per week are budgeted at a cost of \$100.87 per hour. This service is contracted from the State College Police Department.
- 411        **Fire Protection:** These funds are generated from the fire tax and are given to the Fire Company each year for their use.
- Bookkeeping:** This line item represents a transfer from the Fire Protection Fund to the General Fund to cover costs related to the Township printing checks each month for the fire company.
- 413        **Code Enforcement –SEO:** This account pays the fees of the SEO for his services. Fees related to the on lot sewage management program are also included in this line item.
- 414        **Payroll Expense:** This account pays the salary of the Zoning/Ordinance Enforcement Officer, including overtime expenses.
- Professional Services:** Expenses in this account are for legal counsel when there is a case before the Zoning Hearing Board.
- 492        **Transfer to General Fund:** This transfer is from revenue generated by the fire hydrant tax and is used to reimburse the Township for the cost of collecting the tax.

Maintenance  
Public Works

Title (All)



| Sub Pro            | Subtitle                | GL# | Description                              | Funding Source | Budget 13         | 13 YTD Actual     | 13 by Yr End      | Budget 14         |
|--------------------|-------------------------|-----|------------------------------------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 41                 | Public Works            |     |                                          |                |                   |                   |                   |                   |
|                    |                         | 409 | Highway fuels- gasoline                  | General Fund   | 3,265.84          | 577.60            | 1,000.00          | 2,015.00          |
|                    |                         | 430 | Uniforms                                 | General Fund   | 3,800.00          | 2,328.58          | 2,794.30          | 3,800.00          |
|                    |                         |     | Retired employee health benefit          | General Fund   | 0.00              | 0.00              | 0.00              | 2,465.00          |
|                    |                         |     | <b>Public Works Total</b>                |                | <b>7,065.84</b>   | <b>2,906.18</b>   | <b>3,794.30</b>   | <b>8,280.00</b>   |
| 42                 | Equipment               |     |                                          |                |                   |                   |                   |                   |
|                    |                         | 430 | Oil & grease separator                   | State Fund     | 17,460.00         |                   |                   |                   |
|                    |                         |     | <b>Equipment Total</b>                   |                | <b>17,460.00</b>  |                   |                   |                   |
|                    | Snow and Ice Control    |     |                                          |                |                   |                   |                   |                   |
|                    |                         | 432 | Operating Supplies-Salt, Anti-skid       | State Fund     | 20,000.00         | 23,461.03         | 26,461.03         | 24,000.00         |
|                    |                         |     | Payroll Exp.Snow & Ice Control           | General Fund   | 10,718.41         | 7,983.59          | 10,378.67         | 11,872.74         |
|                    |                         |     |                                          | State Fund     |                   |                   |                   |                   |
|                    |                         |     | <b>Snow and Ice Control Total</b>        |                | <b>30,718.41</b>  | <b>31,444.62</b>  | <b>36,839.70</b>  | <b>35,872.74</b>  |
|                    | Road Maintenance        |     |                                          |                |                   |                   |                   |                   |
|                    |                         | 438 | Payroll Exp.-Road Maint.                 | General Fund   | 119,740.40        | 100,384.47        | 130,499.81        | 111,389.80        |
|                    |                         |     | Low sulfur diesel fuel                   | State Fund     | 10,306.55         | 13,502.35         | 18,003.13         | 20,503.13         |
|                    |                         |     | Maintenance Roads & Bridges              | General Fund   | 2,949.80          | 7,949.80          | 7,949.80          | 4,069.05          |
|                    |                         |     |                                          | State Fund     | 5,000.00          | 2,596.50          | 4,596.50          | 9,000.00          |
|                    |                         |     | <b>Road Maintenance Total</b>            |                | <b>137,996.75</b> | <b>124,433.12</b> | <b>161,049.24</b> | <b>144,961.98</b> |
| 43                 | Traffic Signs & Signals |     |                                          |                |                   |                   |                   |                   |
|                    |                         | 433 | Public Utility - Electric                | General Fund   | 6,500.00          | 4,869.84          | 6,087.30          | 6,500.00          |
|                    |                         |     | Repair & Maint.-Traffic Lights           | General Fund   | 0.00              | 1,929.50          | 1,929.50          | 0.00              |
|                    |                         |     | Public Works-Signs, Supplies             | General Fund   | 3,500.00          | 4,085.24          | 4,285.24          | 4,000.00          |
|                    |                         |     | Payroll Exp.Traffic Signs                | General Fund   | 1,347.95          | 860.41            | 1,118.53          | 2,314.78          |
|                    |                         |     | Heating - Maint. Shed                    | General Fund   | 3,400.00          | 3,265.23          | 4,081.54          | 4,000.00          |
|                    |                         |     | Heating - Meeting Room                   | General Fund   | 2,700.00          | 2,231.71          | 2,789.64          | 2,800.00          |
|                    |                         | 434 | Repair & Maint.-Street Lights            | General Fund   | 283.46            | 226.77            | 283.46            | 283.46            |
|                    |                         |     | <b>Traffic Signs &amp; Signals Total</b> |                | <b>17,731.41</b>  | <b>17,468.70</b>  | <b>20,575.21</b>  | <b>19,898.24</b>  |
| <b>Grand Total</b> |                         |     |                                          |                | <b>210,972.41</b> | <b>176,252.62</b> | <b>222,258.45</b> | <b>209,012.96</b> |



| Sub Pr.     | Subtitle              | GL# | Description                        | Funding Source | Budget 13 | 13 YTD Actual | 13 by Yr End | Budget 14 |
|-------------|-----------------------|-----|------------------------------------|----------------|-----------|---------------|--------------|-----------|
| 44          |                       |     |                                    |                |           |               |              |           |
|             | Equip.Maint.          |     |                                    |                |           |               |              |           |
|             |                       | 437 |                                    |                |           |               |              |           |
|             |                       |     | Payroll Exp.-Equip. Repair         | General Fund   | 22,841.63 | 11,245.71     | 14,619.42    | 19,204.27 |
|             |                       |     | Repairs & Maint.-Hwy Equip.        | State Fund     | 2,500.00  |               | 2,817.58     | 2,500.00  |
|             |                       |     | Small tools                        | General Fund   | 1,000.00  | 10,854.04     | 10,954.04    | 1,000.00  |
|             |                       |     | Tool & Equip. Repair               | State Fund     |           |               | 0.00         | 1,000.00  |
|             |                       |     | Tool & Equip. Maint.               | General Fund   | 10,000.00 | 11,706.93     | 11,706.93    | 10,000.00 |
|             |                       | 438 |                                    |                |           |               |              |           |
|             |                       |     | Diesel fuel                        | General Fund   | 2,000.00  | 0.00          | 0.00         | 0.00      |
|             |                       |     |                                    |                | 38,341.63 | 33,806.68     | 40,097.97    | 33,704.27 |
|             | Equip.Maint. Total    |     |                                    |                |           |               |              |           |
| 45          |                       |     |                                    |                |           |               |              |           |
|             | Parks & Grounds       |     |                                    |                |           |               |              |           |
|             |                       | 439 |                                    |                |           |               |              |           |
|             |                       |     | Hess Field (4 year payback to P&R) | General Fund   | 5,000.00  |               | 5,000.00     | 5,000.00  |
|             |                       | 454 |                                    |                |           |               |              |           |
|             |                       |     | Operating Supplies                 | General Fund   | 300.00    | 840.25        | 940.25       | 600.00    |
|             |                       |     | Payroll Exp.-Parks & Grounds       | General Fund   | 7,979.79  | 10,986.31     | 14,282.20    | 23,928.62 |
|             |                       |     | Shade tree commisssion             | General Fund   | 2,500.00  | 2,175.00      | 2,175.00     | 3,000.00  |
|             |                       |     | Parks & Recreation                 | General Fund   | 7,000.00  | 2,046.34      | 2,046.34     | 7,000.00  |
|             |                       | 455 |                                    |                |           |               |              |           |
|             |                       |     | Tree Trimming & Removal            | General Fund   | 6,500.00  | 2,197.50      | 5,962.50     | 6,500.00  |
|             |                       |     |                                    |                | 29,279.79 | 18,245.40     | 30,406.29    | 46,028.62 |
|             | Parks & Grounds Total |     |                                    |                |           |               |              |           |
| Grand Total |                       |     |                                    |                | 67,621.42 | 62,052.08     | 70,504.27    | 79,732.89 |



| Sub Pr Subtitle    | GL# | Description                        | Funding Source | Budget 13        | 13 YTD Actual    | 13 by Yr End     | Budget 14        |
|--------------------|-----|------------------------------------|----------------|------------------|------------------|------------------|------------------|
| 44                 |     |                                    |                |                  |                  |                  |                  |
|                    |     | Equip.Maint.                       |                |                  |                  |                  |                  |
|                    | 437 |                                    |                |                  |                  |                  |                  |
|                    |     | Payroll Exp.-Equip. Repair         | General Fund   | 22,841.63        | 11,245.71        | 14,619.42        | 19,204.27        |
|                    |     | Repairs & Maint.-Hwy Equip.        | State Fund     | 2,500.00         |                  | 2,817.58         | 2,500.00         |
|                    |     | Small tools                        | General Fund   | 1,000.00         | 10,854.04        | 10,954.04        | 1,000.00         |
|                    |     | Tool & Equip. Repair               | State Fund     |                  |                  | 0.00             | 0.00             |
|                    |     | Tool & Equip. Maint.               | General Fund   | 10,000.00        | 11,706.93        | 11,706.93        | 11,000.00        |
|                    | 438 |                                    |                |                  |                  |                  |                  |
|                    |     | Diesel fuel                        | General Fund   | 2,000.00         | 0.00             | 0.00             | 0.00             |
|                    |     | <b>Equip.Maint. Total</b>          |                | <b>38,341.63</b> | <b>33,806.68</b> | <b>40,097.97</b> | <b>33,704.27</b> |
| 45                 |     |                                    |                |                  |                  |                  |                  |
|                    |     | Parks & Grounds                    |                |                  |                  |                  |                  |
|                    | 439 |                                    |                |                  |                  |                  |                  |
|                    |     | Hess Field (4 year payback to P&R) | General Fund   | 5,000.00         |                  | 5,000.00         | 5,000.00         |
|                    | 454 |                                    |                |                  |                  |                  |                  |
|                    |     | Operating Supplies                 | General Fund   | 300.00           | 840.25           | 940.25           | 600.00           |
|                    |     | Payroll Exp.-Parks & Grounds       | General Fund   | 7,979.79         | 10,986.31        | 14,282.20        | 23,928.62        |
|                    |     | Shade tree commission              | General Fund   | 2,500.00         | 2,175.00         | 2,175.00         | 3,000.00         |
|                    |     | Parks & Recreation                 | General Fund   | 7,000.00         | 2,046.34         | 2,046.34         | 7,000.00         |
|                    | 455 |                                    |                |                  |                  |                  |                  |
|                    |     | Tree Trimming & Removal            | General Fund   | 6,500.00         | 2,197.50         | 5,962.50         | 6,500.00         |
|                    |     | <b>Parks &amp; Grounds Total</b>   |                | <b>29,279.79</b> | <b>18,245.40</b> | <b>30,406.29</b> | <b>46,028.62</b> |
| <b>Grand Total</b> |     |                                    |                | <b>67,621.42</b> | <b>52,052.08</b> | <b>70,504.27</b> | <b>79,732.89</b> |

Maintenance  
Physical Plant

Title (All)

| Sub F Subtitle       | GL# | Description                                              | Funding Source | Budget 13 | 13 YTD Actual | 13 by Yr End | Budget 14 |
|----------------------|-----|----------------------------------------------------------|----------------|-----------|---------------|--------------|-----------|
| 18                   |     |                                                          |                |           |               |              |           |
| Physical Plant       | 409 |                                                          |                |           |               |              |           |
|                      |     | Payroll Exp. Public Works                                | General Fund   | 4,101.43  | 4,056.83      | 5,273.88     | 5,393.42  |
|                      |     | Repair & Maint.-Bldgs.                                   | General Fund   | 2,000.00  | 2,418.93      | 3,023.66     | 2,500.00  |
|                      |     | Security, Refuse, Water                                  | General Fund   | 300.00    | 148.50        | 185.63       | 300.00    |
|                      |     | Heating & Operating Supplies                             | General Fund   | 3,120.24  | 1,335.61      | 4,006.83     | 4,066.93  |
|                      |     | Office cleaning, entrance mats, refuse removal, security | General Fund   | 5,000.00  | 3,768.00      | 4,710.00     | 5,000.00  |
| Physical Plant Total |     |                                                          |                | 14,521.67 | 11,727.87     | 17,200.00    | 17,260.36 |
| Grand Total          |     |                                                          |                | 14,521.67 | 11,727.87     | 17,200.00    | 17,260.36 |

## EXPENDITURES - LINE ITEM DETAIL

### Maintenance Department:

The Maintenance Department is responsible for maintaining all aspects of the Township's infrastructure. The department maintains all Township roads, performs snow removal, conducts leaf/brush pickup, mows Township property and performs all other functions necessary for the upkeep of the Township. The Maintenance department is responsible for providing a safe, clean environment and for preserving the character of Harris Township for its residents.

- 430        **Uniforms:** This account is used to pay for the Maintenance department uniforms, as well as to provide a \$100 allowance to purchase boots.
- 430        **Oil and Grease Separator:** As the Township moves forward with the design and construction of a new maintenance facility, this item will no longer need to be budgeted for.
- 432        **Payroll Expense:** This account is used to pay the salary of employees performing snow removal.
- Operating Supplies:** This account pays for the salt that is used during snow removal.
- 438        **Payroll Expense:** This is the payroll account for time spent on maintenance and repairs of roads.
- Low Sulfur Diesel Fuel:** This account is used to purchase diesel fuel used in Township equipment. Low sulfur diesel fuel is paid out of the liquid fuels fund and off-road fuel is paid out of the general fund.
- Public Works Supplies:** This line item includes stone chips, asphalt material, topsoil, grass seed, crack sealing material, miscellaneous hand tools and application of asphalt paint on various Township streets.
- Highway Equipment and Maintenance:** Small equipment used during road work is paid out of this line item.
- 439        **Road Construction:** The majority of the expenses for road projects will be paid for from Liquid Fuels funds in 2014. Projects for 2014 are detailed on a separate sheet.
- 433        **Payroll Expense:** This account reimburses employees who are working with traffic control devices, such as signs and signals.

**Public Works – Signs, Supplies:** Expenses are for sign supplies, such as posts, nuts, bolts and replacements.

**Public Utility Electric:** This account pays for the electric service to the traffic signals.

**Repair & Maintenance:** This account would cover any repairs needed, such as bulb replacements for the traffic signals.

437 **Payroll Expense:** This account covers the salary of employees who are performing repairs on tools and machinery.

**Operating Supplies:** This account covers supplies that are needed by the Maintenance department in performance of their daily duties. The main expenditure is for gasoline.

**Repair and Maintenance-Equipment:** The funds in this account are used for repair of any Maintenance equipment during the year.

**Small Tools:** This year, \$1,000 is included to purchase various tools, saw blades, drill bits and any other equipment that may be needed.

**Tool and Equipment Maintenance:** Money from this line item is used to maintain our vehicles throughout the year.

454 **Payroll Expense:** This account pays the salary of employees who are working in Township parks.

454 **Operating Supplies:** Expenses in this account are to maintain the parks and may include things such as paint and mower parts.

439 **Hess Field (4 year payback to Parks and Rec):** When the Board approved using \$20,000 of the Elksview fee in lieu funds toward the purchase of Hess Field, they included in their motion that they would pay the money back to the Township's Parks and Recreation Advisory Committee over the next two years. That motion was amended during the 2011 budget discussions to be a 4 year payback, with \$5,000 being budgeted each year. The loan will be paid in full in 2014.

455 **Tree Trimming and Removal:** The Shade Tree Commission uses these funds to remove hazardous trees and perform tree trimming. An additional \$3,000 has been added to the budget to provide the Shade Tree Commission with money to use toward preventative maintenance.

Physical Plant:

The maintenance of the Township buildings and general physical plant is provided in this account.

409       **Payroll:** This account covers the salaries of Township employees when they perform maintenance of the physical plant.

**Heating and Operating Supplies:** These expenses include cleaning supplies, paper products, fuel oil, minor building repairs and other supplies that may be needed for upkeep of the Township building.

**Security, Refuse, Water:** This expense includes electrical service, water usage and trash collection.

**Repair & Maintenance:** This expense is for any repairs to physical plant that may be required, such as roofing or electrical systems.

**Office Cleaning:** This account pays for the Township's janitorial service.



| Sub F Subtitle         | GL# | Description                                            | Funding Source | Budget 13  | 13 YTD Actual | 13 by Yr End | Budget 14  |
|------------------------|-----|--------------------------------------------------------|----------------|------------|---------------|--------------|------------|
| 62                     |     |                                                        |                |            |               |              |            |
| Roads                  |     |                                                        |                |            |               |              |            |
|                        | 438 | Maintenance Roads & Bridges - Liquid Fuels Relumb      |                |            |               |              |            |
|                        |     | General Fund                                           |                |            |               | 27,061.41    |            |
|                        | 439 | Microsurfacing                                         | State Fund     | 15,500.00  | 12,808.76     | 12,808.76    | 0.00       |
|                        |     | Curbs at Fairfield & Willowbrook                       | State Fund     | 10,000.00  | 15,985.28     | 15,985.28    | 0.00       |
|                        |     | Estate Dr. overlay                                     | State Fund     | 29,000.00  | 23,905.00     | 23,905.00    | 0.00       |
|                        |     | Controller box                                         | State Fund     | 14,000.00  |               | 11,000.00    | 0.00       |
|                        |     | Loop Rd                                                | State Fund     | 60,000.00  |               | 40,000.00    | 0.00       |
|                        |     | Shoulders (material only)                              | State Fund     | 5,000.00   |               | 0.00         | 5,000.00   |
|                        |     | Montclair Lane                                         | State Fund     |            |               | 0.00         | 25,000.00  |
|                        |     | West Drive                                             | State Fund     | 0.00       | 0.00          | 0.00         | 30,000.00  |
|                        |     | Smith Lane                                             | State Fund     | 0.00       | 0.00          | 0.00         | 20,000.00  |
|                        |     | Slurry seal (Belle Avenue, Kimport Avenue, Kent Drive) | State Fund     |            |               | 0.00         | 25,500.00  |
| Roads Total            |     |                                                        |                | 133,500.00 | 52,699.04     | 130,760.45   | 105,500.00 |
| Road Maintenance       |     |                                                        |                |            |               |              |            |
|                        | 439 | Tar & Chlp sealing                                     | State Fund     | 7,000.00   | 0.00          | 0.00         | 7,000.00   |
| Road Maintenance Total |     |                                                        |                | 7,000.00   | 0.00          | 0.00         | 7,000.00   |
| Grand Total            |     |                                                        |                | 140,500.00 | 52,699.04     | 130,760.45   | 112,500.00 |

**Road Projects:** We will pay for our road project expenses out of Liquid Fuels money in 2014.

**Montclair Lane Overlay** **\$25,000.00**

Montclair Lane will be overlayed from Kathryn Street to the end.

**West Drive Overlay** **\$30,000.00**

West Drive will be overlayed from Homestead Lane to Torrey Lane.

**Smith Lane** **\$20,000.00**

The Township received a \$14,625 grant from Centre County to make improvements to Smith Lane. The amount budgeted represents the Township's share of this project.

**Chip Sealing** **\$7,000.00**

Chip sealing has been used effectively in the past. We plan to chip seal Mountain Road, the shoulders on Kay Street and a section of Houser Road.

**Slurry Seal** **\$25,500.00**

The Township will apply slurry seal to the following roads in 2014: Belle Avenue (Meyers Estates); Kimport Avenue (Boalsburg Pike to Meyers Estates); Kent Drive and Harris Avenue.

**Shoulders** **\$5,000.00**

The shoulders on Meadowlark Lane, Anna Street and Belle Avenue will be repaired in 2014.



| Sub F              | Subtitle | GL# | Description                             | Funding Source | Budget 13         | 13 YTD Actual     | 13 by Yr End      | Budget 14         |
|--------------------|----------|-----|-----------------------------------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 21                 | COG      |     |                                         |                |                   |                   |                   |                   |
|                    |          | 414 | Planning Commission CRPA                | General Fund   | 60,191.00         | 45,143.25         | 60,191.00         | 64,643.00         |
|                    |          |     | Planning Commission CCMPO               | General Fund   | 12,144.00         | 9,108.00          | 12,144.00         | 10,475.00         |
|                    |          | 450 | Parks & Recreation Department           | General Fund   | 137,814.00        | 103,360.50        | 137,814.00        | 126,888.00        |
|                    |          |     | Parks & Rec-Regional Parks              | General Fund   | 50,205.00         | 37,653.75         | 50,205.00         | 57,987.00         |
|                    |          |     | Regional Nature Center                  | General Fund   | 4,791.00          | 3,593.25          | 4,791.00          | 4,976.00          |
|                    |          |     | Senior Center                           | General Fund   | 4,676.00          | 3,507.00          | 4,676.00          | 4,369.00          |
|                    |          |     | Pool Capital                            | General Fund   | 33,906.00         | 25,429.50         | 33,906.00         | 34,856.00         |
|                    |          |     | Parks Capital                           | General Fund   | 15,642.00         | 11,731.50         | 15,642.00         | 17,686.00         |
|                    |          | 456 | Schlow Library Contribution - Operating | General Fund   | 88,822.00         | 66,616.50         | 88,822.00         | 93,650.00         |
|                    |          | 481 | COG Administration                      | General Fund   | 31,611.00         | 23,708.25         | 31,611.00         | 36,245.00         |
|                    |          |     | COG Building Capital                    | General Fund   | 1,645.00          | 1,233.75          | 1,645.00          | 1,689.00          |
|                    |          |     | Contingency                             | General Fund   | 0.00              | 0.00              | 0.00              | 0.00              |
|                    |          |     | Emergency Management                    | General Fund   | 10,415.00         | 7,811.25          | 10,415.00         | 10,458.00         |
|                    |          |     | Emergency Contingency                   | General Fund   | 906.00            | 679.50            | 906.00            | 0.00              |
|                    |          |     | <b>COG Total</b>                        |                | <b>452,768.00</b> | <b>339,576.00</b> | <b>452,768.00</b> | <b>463,922.00</b> |
| <b>Grand Total</b> |          |     |                                         |                | <b>452,768.00</b> | <b>339,576.00</b> | <b>452,768.00</b> | <b>463,922.00</b> |



| Sub F Subtitle     | GL# | Description                             | Funding Source | Budget 13         | 13 YTD Actual     | 13 by Yr End      | Budget 14         |
|--------------------|-----|-----------------------------------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 21                 |     |                                         |                |                   |                   |                   |                   |
|                    | COG |                                         |                |                   |                   |                   |                   |
|                    | 414 | Planning Commission CRPA                | General Fund   | 60,191.00         | 45,143.25         | 60,191.00         | 64,643.00         |
|                    |     | Planning Commission CCMP                | General Fund   | 12,144.00         | 9,108.00          | 12,144.00         | 10,475.00         |
|                    | 450 | Parks & Recreation Department           | General Fund   | 137,814.00        | 103,360.50        | 137,814.00        | 126,888.00        |
|                    |     | Parks & Rec-Regional Parks              | General Fund   | 50,205.00         | 37,653.75         | 50,205.00         | 57,987.00         |
|                    |     | Regional Nature Center                  | General Fund   | 4,791.00          | 3,593.25          | 4,791.00          | 4,976.00          |
|                    |     | Senior Center                           | General Fund   | 4,676.00          | 3,507.00          | 4,676.00          | 4,369.00          |
|                    |     | Pool Capital                            | General Fund   | 33,906.00         | 25,429.50         | 33,906.00         | 34,858.00         |
|                    |     | Parks Capital                           | General Fund   | 15,642.00         | 11,731.50         | 15,642.00         | 17,686.00         |
|                    | 456 | Schlow Library Contribution - Operating | General Fund   | 88,822.00         | 66,616.50         | 88,822.00         | 93,264.00         |
|                    | 481 | COG Administration                      | General Fund   | 31,611.00         | 23,708.25         | 31,611.00         | 36,245.00         |
|                    |     | COG Building Capital                    | General Fund   | 1,645.00          | 1,233.75          | 1,645.00          | 1,689.00          |
|                    |     | Contingency                             | General Fund   | 0.00              | 0.00              | 0.00              | 0.00              |
|                    |     | Emergency Management                    | General Fund   | 10,415.00         | 7,811.25          | 10,415.00         | 10,458.00         |
|                    |     | Emergency Contingency                   | General Fund   | 906.00            | 679.50            | 906.00            | 0.00              |
|                    |     | <b>COG Total</b>                        |                | <b>462,768.00</b> | <b>339,576.00</b> | <b>462,768.00</b> | <b>463,536.00</b> |
| <b>Grand Total</b> |     |                                         |                | <b>452,768.00</b> | <b>339,576.00</b> | <b>452,768.00</b> | <b>463,536.00</b> |

Special and  
Regional Programs

Title (All)



| Sub F              | Subtitle              | GL# | Description                               | Funding Source | Budget 13        | 13 YTD Actual    | 13 by Yr End     | Budget 14        |
|--------------------|-----------------------|-----|-------------------------------------------|----------------|------------------|------------------|------------------|------------------|
| 22                 | CATA                  | 447 | Contribution to Government-operating CATA |                |                  |                  |                  |                  |
|                    |                       |     |                                           | General Fund   | 29,783.00        | 21,692.75        | 29,138.50        | 28,472.00        |
|                    |                       |     | <b>CATA Total</b>                         |                | <b>29,783.00</b> | <b>21,692.75</b> | <b>29,138.50</b> | <b>28,472.00</b> |
| 24                 | Memorial Day Payroll  | 457 | Payroll - Celebrations                    |                |                  |                  |                  |                  |
|                    |                       |     |                                           | General Fund   | 3,446.88         | 3,360.75         | 3,360.75         | 4,468.01         |
|                    |                       |     | <b>Memorial Day Payroll Total</b>         |                | <b>3,446.88</b>  | <b>3,360.75</b>  | <b>3,360.75</b>  | <b>4,468.01</b>  |
|                    | Memorial Day Supplies | 454 | Supplies                                  |                |                  |                  |                  |                  |
|                    |                       |     |                                           | General Fund   | 208.91           | 127.28           | 169.71           | 169.71           |
|                    |                       |     | <b>Memorial Day Supplies Total</b>        |                | <b>208.91</b>    | <b>127.28</b>    | <b>169.71</b>    | <b>169.71</b>    |
| 26                 | Street Lighting       | 434 | Public Utility Services-Electric          |                |                  |                  |                  |                  |
|                    |                       |     |                                           | Light Fund     | 6,500.00         | 4,147.40         | 5,529.87         | 6,500.00         |
|                    |                       |     | <b>Street Lighting Total</b>              |                | <b>6,500.00</b>  | <b>4,147.40</b>  | <b>5,529.87</b>  | <b>6,500.00</b>  |
| <b>Grand Total</b> |                       |     |                                           |                | <b>39,938.79</b> | <b>29,328.18</b> | <b>38,198.82</b> | <b>39,609.71</b> |

## EXPENDITURES – LINE ITEM DETAIL

### Regional Programs/Special Services:

This portion of the budget funds the COG and its various agencies in the performance of their duties with the Township's share being based upon the COG Formula. CATA is also supported, as well as the Memorial Day festivities that take place each year in the heart of Boalsburg.

- 447        **Contribution to Government- Capital/Operating:** This is the Township's portion of CATA's budget, which was approved by the Board in June 2013.
  
- 414        **Planning – MPO/CRPA:** The Township's share as a voting member in the MPO is represented in this account. In addition, the Township's payment for regional and local planning services provided by CRPA is charged to this account. We currently purchase 33 percent of Mark Boeckel's time each year.
  
- 434        **Public Utility Services:** This account is within the Light Fund. The money is collected from front-foot assessments and is used to pay utility bills for the streetlights.
  
- 450        **Parks & Recreation:** The CRPR Maintenance staff is responsible for the upkeep of all Township parks. This includes mowing and general maintenance of the park apparatus. The Township's contributions to the Regional Parks program, the Regional Pool Program, the Regional Pool Capital Program and the Millbrook Marsh Nature Center are all included in this line item. The money for the pool renewal projects is included in this line item as well.
  
- 454        **Operating Supplies:** This account is part of the Memorial Day funds and is used mainly to pay for all of the plantings and flowers that are placed in the Village as part of the Memorial Day celebration.
  
- 456        **Schlow Library Contribution:** These expenses are for the operating costs of the Schlow Centre Region Library.
  
- 457        **Payroll Expense:** This is line item pays for time spent by employees working on the Memorial Day festivities.
  
- 481        **COG Administration:** This account pays for the administrative activities of the COG. Expenses related to the Emergency Management program, including our contribution to the Emergency Management Contingency Fund are included in this line item.