HARRIS TOWNSHIP

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TO: Board of Supervisors

FROM: Amy Farkas, Township Manager

RE: 2015 Operating Budget

DATE: October 17, 2014

I am pleased to present the 2015 Operating Budget to you.

2015 is poised to be a big year for the Township, as we move forward with planning our new maintenance facility. This facility will be the largest capital project the Township has ever undertaken. Once constructed, this facility will provide a home to our maintenance department for the next 30 years.

We are also preparing to replace our two single axle trucks over the next two years. These trucks have reached the end of their useful life, averaging 17.5 years of service. These purchases will allow us to continue providing the highest quality service to our residents for years to come.

Paying for these projects will be a source of discussion for the Board as it reviews the budget. Staff is proposing a 0.5 mills dedicated tax increase for three years to fund these capital items. It's important for the Board to understand what this tax increase is and what it isn't. Understanding that begins with a look at our financial picture.

Financial Outlook

We find ourselves in excellent financial position as the year draws to a close. Our real estate transfer tax revenue is up, which is a testament to the amount of growth in the Township. We are currently the 2nd fastest growing municipality in Centre County, with slightly more than 5,000 residents. The median family income in the Township is $84,000. We expect this trend to continue in 2015.

We have held steady on our expenditures, despite having a hard winter. The Board's decision to move our health insurance to the Pennsylvania Municipal Health Insurance Cooperative in 2013 has literally paid dividends for us, as we received a $24,000 rebate this year. Our health insurance costs will only increase 6.8 percent next year. This is due to being with a program that bases insurance premiums on actual claims experience, not on arbitrary factors.

Lastly, the Centre Region Council of Governments continues to practice austerity with its budget, which has translated into an increase of only 1.87 percent for the Township.

Taxes
With such a positive financial outlook, the Board may be questioning why we need a tax increase. To answer that question, it's important to understand the difference between what Staff is proposing and what we did in 2011.

In 2011, we raised our real estate millage 0.2 mills because we were unable to meet our normal operating expenses. We had practiced austerity in 2009 and 2010, yet still found ourselves struggling from the effects of the economic down turn. That tax increase infused us with much needed funds to keep the Township moving forward.

Fast forward to 2015 and you'll see that the situation is much different. We can fund our normal operating expenses without a tax increase. What we can't fund are the large short term capital expenses - the two new trucks and the expenses related to the new maintenance facility - without a short term infusion of cash. When you consider that the cost of one single axle truck is $142,000 and our annual Liquid Fuels allocation is $148,000, you will start to see the situation we are in.

To put it another way, this is really no different than a person who finds himself with several large bills to pay so he gets a part time job. The Township has only one way to raise revenue, so its only option to fund these short term expenses is through a short term dedicated tax increase.

A Promise
If the Board moves forward with the dedicated tax increase, Staff proposes that language be written into a resolution that sunsets the tax on December 31, 2017. Staff also feels that the resolution language should make it clear that this increase is solely to fund the short term capital needs of the Township's maintenance department. This resolution will represent our promise to the taxpayers of the Township - that this tax will only be used for the stated purpose and that the tax will be removed in 2017.

We can further fulfill this promise to our taxpayers by funding our equipment replacement program every year with dedicated transfers from our General Fund and our Liquid Fuels Fund. Fully funding this program will ensure that we are never put in a situation like this again.

Final Thoughts
Harris Township continues to be a desirable place to live. That is a testament to both the Board of Supervisors and to the Township's staff.

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 Finance Assistant. Anya has been on our staff for a year. Over the course of her first year, she's gained confidence in her duties. Her work on this year's budget was exemplary. We are truly fortunate to have her on our team.

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 2015*

Sum of Budget 15			General Fund	Cap. Equip.	State Fund	Fire Equip.	Fire Hyd.	Light Fund	Projected Fund Balances Dec. 31, 2015--------------->
I	**Projected Fund Balance Dec. 31, 2014**		(128,651.98)	(83,226.17)	(34,229.47)	(333,157.24)	(12,317.47)	(3,101.85)	**(594,684.18)**
	Tax Revenues		(1,742,870.11)			(233,164.24)	(16,643.89)	(8,454.11)	**(2,001,132.35)**
	Revenues			(345.20)	(29.59)	(43,769.29)	(0.21)	(0.21)	**(44,144.50)**
	Revenue-Other		(238,724.65)						**(238,724.65)**
	Liquid Fuels	State Fund			(148,529.48)				**(148,529.48)**
	Interfund TX	Capital Reserve Fund		(65,000.00)					**(65,000.00)**
	Transfer from State Fund			0.00					**0.00**
	Transfers	General Fund							
I Totals			**$ (2,110,247)**	**$ (148,571)**	**$ (182,789)**	**$ (610,091)**	**$ (28,962)**	**$ (11,556)**	**$ (3,092,215)**
X	**Govt. Services**	Supervisors	52,499.17						**52,499.17**
	Administration	Administration & Management	663,907.06						**663,907.06**
	Public Safety	Fire Hydrant Fund					13,605.00		**13,605.00**
		Fire Protection				149,681.55			**149,681.55**
		Police Services	412,746.88						**412,746.88**
		Sewage Enforcement	6,981.15						**6,981.15**
		Zoning & Ordinance Enforcement	62,502.34						**62,502.34**
	Public Works	Equip.Maint.	29,150.00		8,500.00				**37,650.00**
		Parks & Grounds	29,108.00						**29,108.00**
		Road Maintenance	132,433.19		41,000.00				**173,433.19**
		Snow and Ice Control	32,019.00		25,000.00				**57,019.00**
		Traffic Signs & Signals	18,297.00						**18,297.00**
		Roads							
		Public Works	3,800.00						**3,800.00**
	Maintenance	Physical Plant	19,797.64						**19,797.64**
		Public Works	861.16						**861.16**
	Finance	Financial Administration	44,570.56						**44,570.56**
		Tax Collection	25,100.00						**25,100.00**
	Professional Svcs	Township Engineer	35,000.00						**35,000.00**
		Township Solicitor	12,000.00						**12,000.00**
	Regional Programs	CATA	29,783.00						**29,783.00**
		COG	470,904.00						**470,904.00**
		Street Lighting						6,500.00	**6,500.00**
	Celebrations	Memorial Day Payroll	3,000.00						**3,000.00**
		Memorial Day Supplies	208.91						**208.91**
	Capital Exp.	Equipment		142,000.00					**142,000.00**
		Roads			96,000.00				**96,000.00**
X Totals			**2,084,669.04**	**142,000.00**	**170,500.00**	**149,681.55**	**13,605.00**	**6,500.00**	**2,566,955.59**
Projected Fund Balances Dec. 31, 2015--------------->			**$ (25,578)**	**$ (6,571)**	**$ (12,289)**	**$ (460,409)**	**$ (15,357)**	**$ (5,056)**	**$ (525,260)**

DESIGNATED RESERVE FUND: ROAD EQUIPMENT REPLACEMENT

			2015 Proposed	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	
Cash Balance January 1			$85,000	$8,000	$1,150	$12,919	$1,122	$2,545	$40,665	$9,777	$63,427	$51,743	$47,256	
Revenue														
General Fund Allocation			55,000	60,000	50,000	35,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	
Liquid Fuels Tax Funds				50,000	30,000	40,000	40,000	45,000	45,000	45,000	35,000	35,000	35,000	
Grants			0	0	0	0	0	0	0	0	0	0	0	
Loan from the General Fund			0	0	0	0	0	0	0	0	0	0	0	
Other - use of CD - Reserve Fund				50,000										
Other - Use of prev. year's LF equipment %														
Interest				150	150	150	150	150	150	150	150	150	150	
Rebate on Equipment			0	0	0	0	0	0	0	0	0	0	0	
Sale Of Used Equipment			10,000		7,500	7,500	5,000	5,000	3,500	3,500	3,500	3,500	3,500	
Total Revenue			65,000	160,150	87,650	82,650 0	75,150	80,150	78,650	78,650	73,650	73,650	73,650	
Expenditures														
Maintenance Vehicles														
Truck 1 - Ford F-550 T-Tag	2005	replacement					73,727							
Truck 2 - Ford F-550 T-Tag	2011	replacement							104,538					
Truck 3 - Chevy 8500	1999	replacement	142,000											
Truck 4 - Ford F-550	2006	replacement				94,447								
Truck 5 - 1997 International	1997	replacement		167,000										
Office Vehicles														
Truck 6 - Ford Explorer	2005										32,835			
Off-Road Vehicles														
Toro Mower	2002	replacement			8,500									
Cat Backhoe 420D	2001				67,381									787,340
1975 John Deere Grader	1995							42,030						52,489.32
Bob Cat skid loader	2008	replacement										58,944		
Trailer - Moritz dual axle	1997	replacement												
Trailer - MGS Tilt	1980	replacement												
Bomag Roller BW 900-2	2004	replacement									2,500			
Ingersoll Rand Roller	1980	replacement												
Woodchuck Chipper	1997	replacement												
Woodchuck Chipper 120	2005	replacement											36,246	
Old Dominion Leaf Loader	2004											19,192	19,192	
John Deere Tractor	2001	replacement									50,000			
Leaf Truck	2008													
Aeriol 4-ton Asphalt Box Hauler										25,000				
Vibra Plate WP 1550		replacement							5,000					
Hydraulic Post Hole Digger	2013													
Cash Balance December 31			142,000	167,000	75,881	94,447	73,727	42,030	109,538	25,000	85,335	78,136	55,438	
			$8,000	$1,150	$12,919	$1,122	$2,545	$40,665	$9,777	$63,427	$51,743	$47,256	$65,468	

10/16/20..

(Patton-1.8% & 1.25%,COG 1.5% & 1.7%,Ferg. 1.8% & 1%)

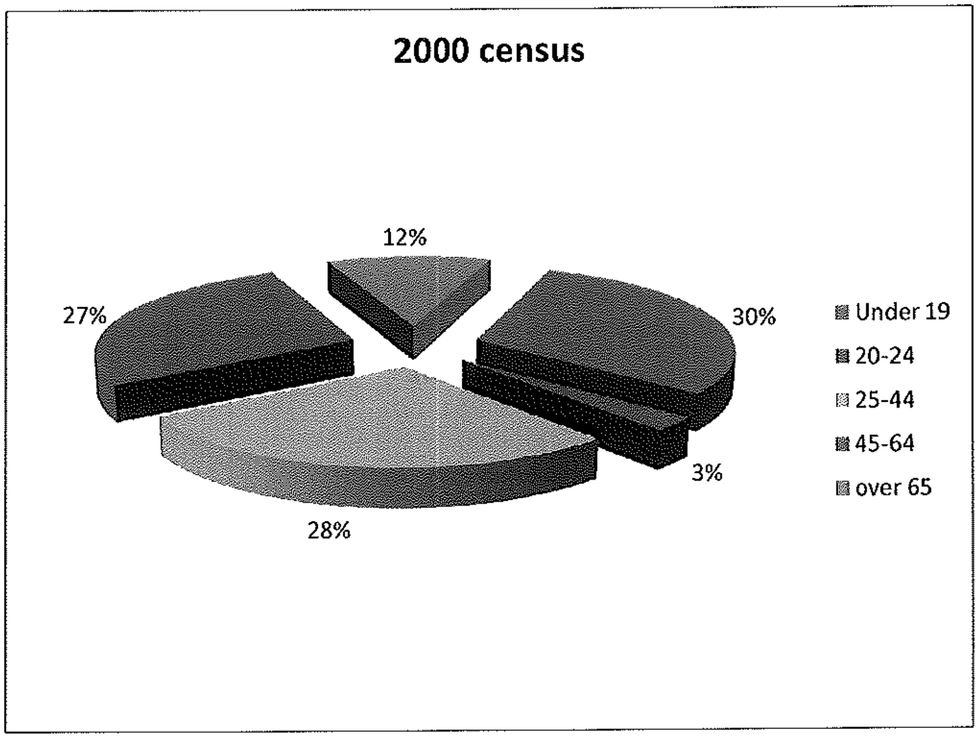
Cost of living adjustment 2.00% Merit Max. 1.50%

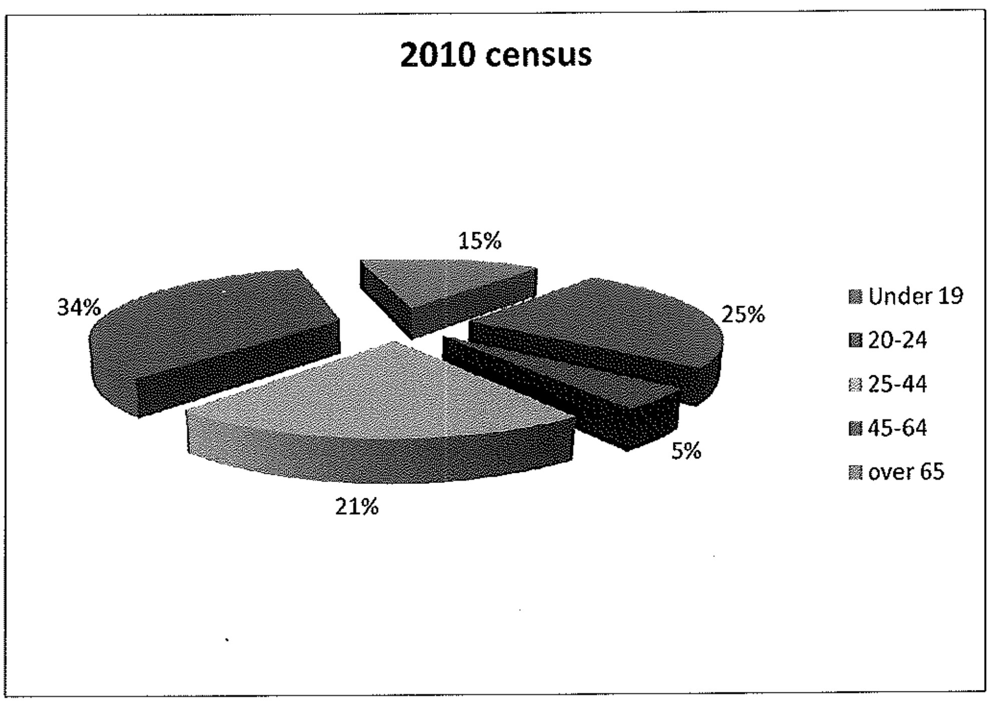
Position	Annual Hours (40 x 52)	O/T Hours	2014 Rate	2015 Rate @ 2.00%	2015 Annual base Salary w/COLA incr.	Add for O/T	Add for Merit	FICA 7.65%	Township retirement contribution 7.65%	Long/Life Ins.	Health Sing. E&S Fam.	RATE* $1,092.72 $2,234.53 $2,139.87	Dental $44.72 $72.46 $107.90	Health Insur. Adm.Fee Wellness Benefits	Unemp. Insur. 1.00% on 1st 9000	Total
Township Manager	2080		34.27	34.96	72,707			5,447	5,447	517	s	13,113	537	1,001	90	98,859
Administrative Assistant	2080	35	16.37	16.70	34,731	877	534	2,592	2,592	389	f	25,678	1,295	1,001	90	69,778
Finance Officer	2080		17.85	18.21	37,871	-	568	2,911	2,911	253	s	13,113	537	1,001	90	59,253
Zoning Officer	2080	40	29.46	30.05	62,502	1,803	965	4,761	4,761	542	f	25,678	1,295	1,001	90	103,398
															-	-
Maintenance Superintendent	2080	40	31.34	31.97	66,491	1,918	1,026	4,946	4,946	572	E&S	26,814	1,295	1,001	90	109,099
Maintenance Worker	2080	35	17.84	18.20	37,849	955	582	2,998	2,998	352	s	13,113	537	1,001	90	60,475
Maintenance Worker	2080	45	18.48	18.85	39,207	1,272	607	2,857	2,857	329	f	25,678	1,295	1,001	90	75,193
Maintenance Worker	2080	45	21.85	22.29	46,357	1,504	718	3,677	3,677	523	s	13,113	537	1,001	90	71,196
Administrative fee-health insurance														900		900
Supervisors (5)**	60		156.25	156.25	9,375			717		324					-	10,416
			-	-	-			-							-	-
Totals					$ 407,090	$ 8,330	$ 5,000	$ 30,906	$ 30,189	$ 3,801		$ 156,300	$ 7,326	$ 8,906	$ 720	$ 658,568

*reflects rate less 20% employee share of spouse/family coverage)

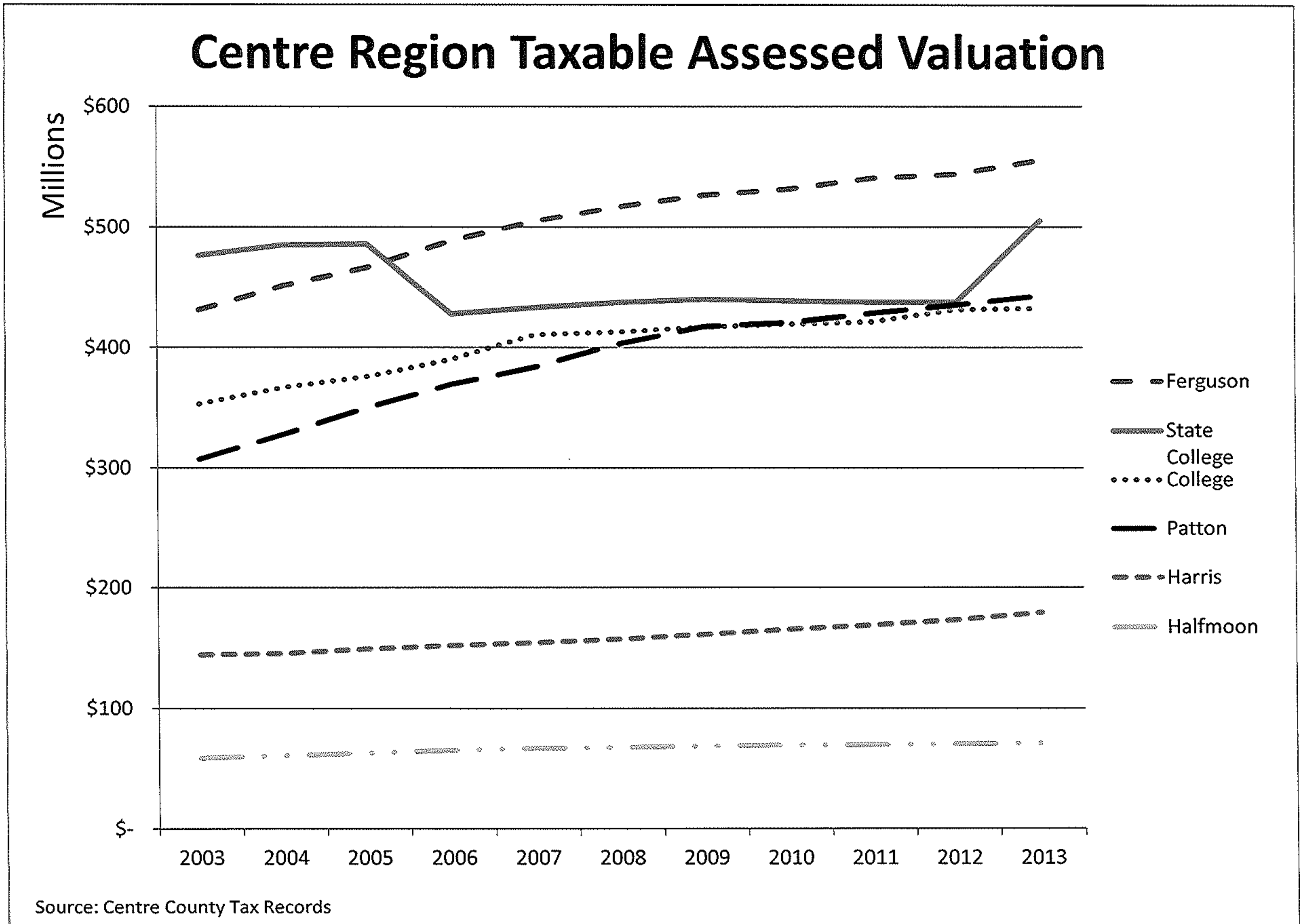
658,568

Harris Township Poulation

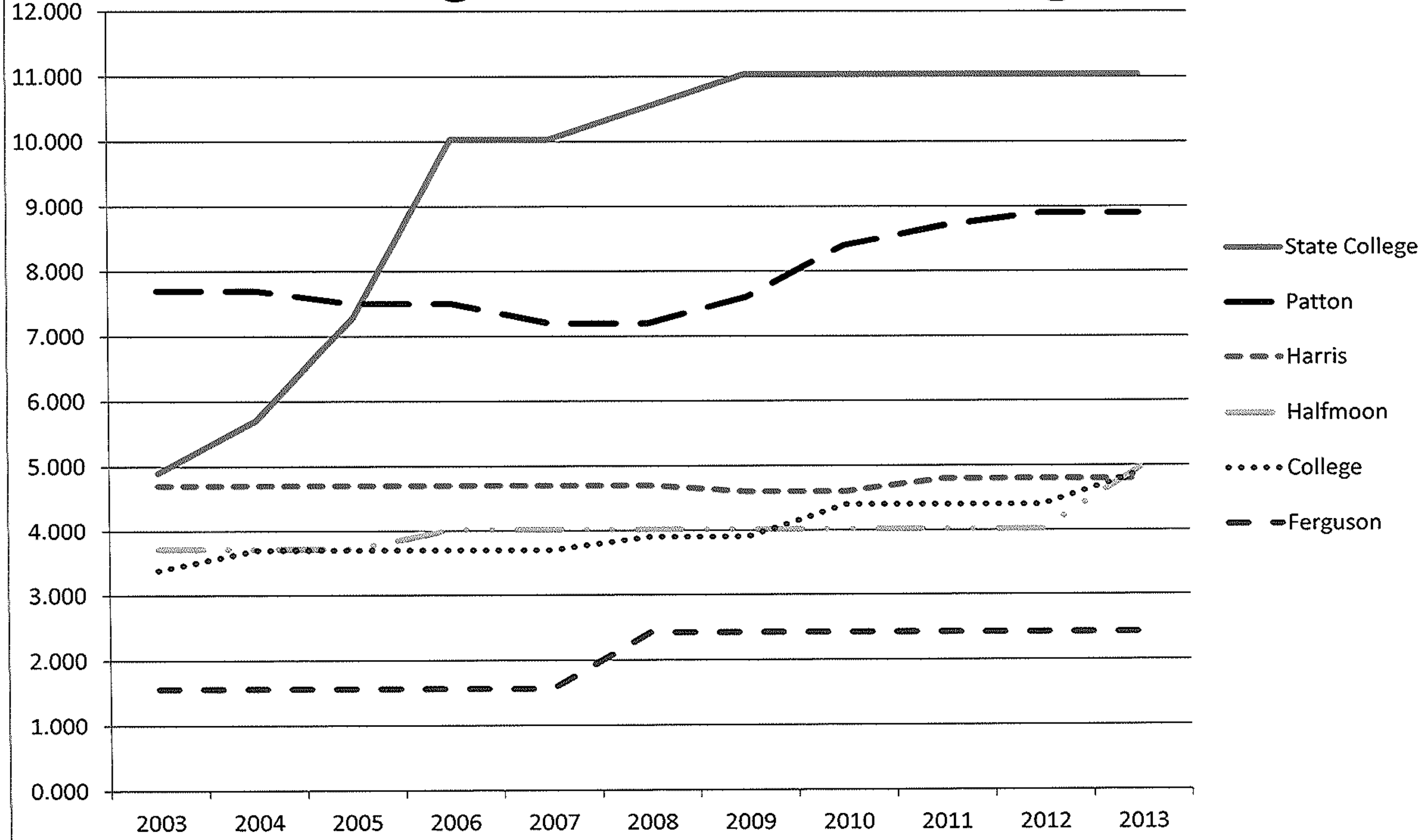




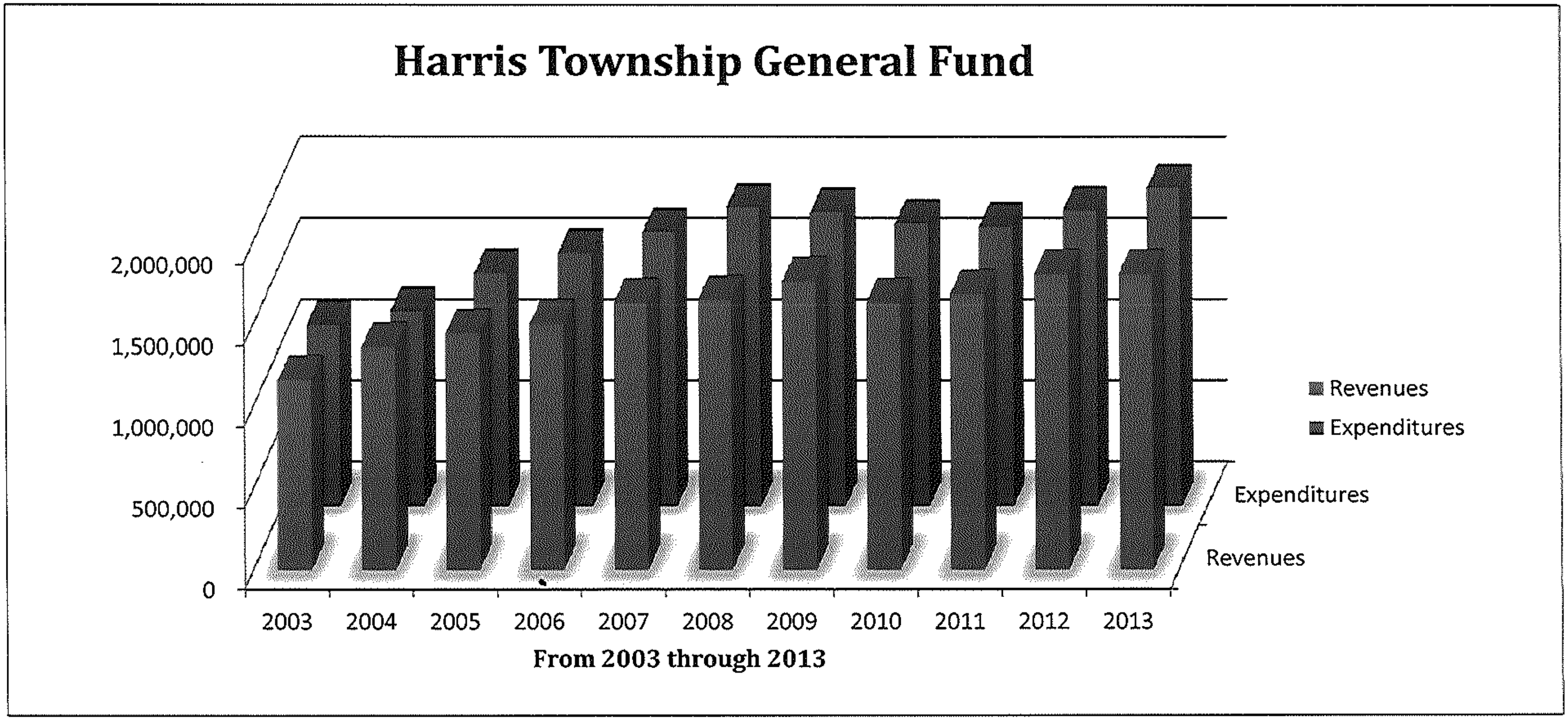
Source: U S Department of Commerce Census Bureau

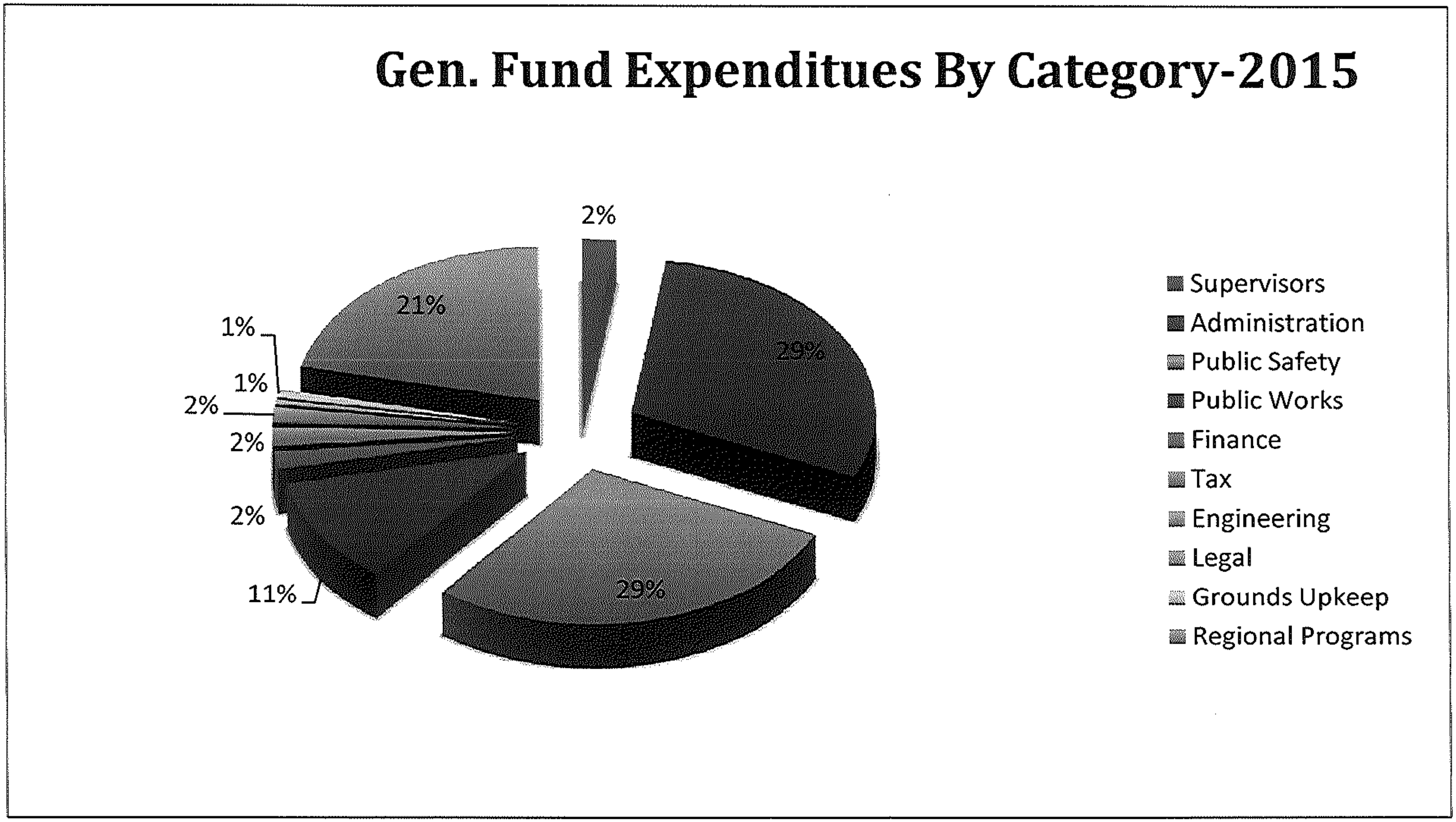

Centre Region Taxable Assessed Valuation
Millions
$600
$500
$400
$300
$200
$100
$-
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
Ferguson
State College
College
Patton
Harris
Halfmoon
Source: Centre County Tax Records

Centre Region Real Estate Millage Rates



SOURCE: Centre County Tax Records


Harris Township General Fund
2,000,000
1,500,000
1,000,000
500,000
0
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
From 2003 through 2013
Expenditures
Revenues
Revenues
Expenditures


Gen. Fund Expenditues By Category-2015
2%
21%
29%
1%
1%
2%
2%
2%
11%
29%
Supervisors
Administration
Public Safety
Public Works
Finance
Tax
Engineering
Legal
Grounds Upkeep
Regional Programs

Revenues
General Fund

Funding Sou Title		Sub Program #	Budget 14	14 YTD Actual	14 by Yr End	Budget 15
1						
General Fund						
	Tax Revenues					
		Income Taxes	(843,690)	(598,118)	(832,618)	(848,708)
		Real Estate Tax	(625,807)	(603,761)	(630,761)	(735,000)
		Real Estate Transfer Tax	(136,571)	(126,982)	(151,982)	(151,982)
		PURTA	(2,302)	0	(2,300)	(2,300)
		PLCB	(1,200)	(800)	(800)	(800)
	Revenue-Other					
		Zoning Permits & Licenses	(18,261)	(11,837)	(13,837)	(13,837)
		Cable Franchise Fees	(83,250)	(67,687)	(90,187)	(90,187)
		Code Violations	(12,131)	(7,120)	(10,152)	(10,152)
		Interest	(1,000)	(678)	(778)	(778)
		COG Lease	(17,387)	(13,040)	(17,387)	(17,387)
		Police - Prior Yr. Reim.		(9,872)	(9,872)	
		In-Lieu-Forest	(12,698)	(12,698)	(12,698)	(12,698)
		In-Lieu-PSU	(9,083)		(9,083)	(9,083)
		Engr. Fee Reimb.	(7,243)	(15,912)	(19,890)	(15,000)
		Sewage Fee Reimb.	(7,362)	(3,809)	(4,761)	(4,904)
		Fire Company - Bookkeeping svc	(1,200)	0	(1,200)	(1,200)
		Tax & Pension Reimb.	(38,550)	(41,475)	(51,518)	(43,707)
		Marcellus shale revenue	(4,946)	(3,808)	(3,808)	(3,808)
		Tussey Bus Svc.& other misc.	(4,500)	(906)	(4,500)	(14,500)
	Transfers					
		Transfers from other funds	0	0	0	
Grand Total			$ (1,827,181)	$ (1,518,502)	$ (1,868,131)	$ (1,976,030)

Revenues
Other Funds

	Funding Source	Title	Sub Program #	Budget 14	14 YTD Actual	14 by Yr End	Budget 15
2							
	Light Fund						
		Tax Revenues					
			Real Estate	(8,727.40)	(6,090.22)	(7,590.22)	(8,454.11)
		Revenue					
			Interest	(0.40)	(0.16)	(0.21)	(0.21)
			Interfund transfer			0.00	
	Light Fund Total			(8,727.80)	(6,090.38)	(7,590.43)	(8,454.32)
3							
	Fire Hydrant Fund						
		Tax Revenues					
			Real Estate	(16,659.84)	(17,650.38)	(17,850.38)	(16,643.89)
		Revenue					
			Interest	(0.41)	(0.16)	(0.21)	(0.21)
			Interfund transfer		0.00	0.00	
	Fire Hydrant Fund Total			(16,660.26)	(17,650.54)	(17,850.59)	(16,644.11)
4							
	Fire Equipment Fund						
		Tax Revenues					
			Real Estate	(230,527.73)	(225,397.64)	(226,061.64)	(233,164.24)
		Revenue					
			Interest	(94.24)	(382.24)	(384.24)	(384.24)
			Grant	(43,385.05)	(43,826.26)	(43,826.26)	(43,385.05)
	Fire Equipment Fund Total			(274,007.02)	(269,606.14)	(270,272.14)	(276,933.53)
30							
	Capital Reserve/Equipment Fund						
		Revenue					
			Interest	(183.89)	(172.60)	(345.20)	(345.20)
		Interfund TX					
			IFX	0.00		0.00	(65,000.00)
		IA Fees - CD					
			Fees	0.00			0.00
	Capital Reserve/Equipment Fund Total			(183.89)	(172.60)	(345.20)	(65,345.20)
35							
	State Fund						
		Revenue					
			Interest	(29.59)	(23.67)	(29.59)	(29.59)
		Liquid Fuels					
			PA	(119,319.99)	(133,810.34)	(133,810.34)	(148,529.48)
	State Fund Total			(119,349.58)	(133,834.01)	(133,839.93)	(148,559.06)
Grand Total				$ (418,929)	$ (427,354)	$ (429,898)	$ (515,936)

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. In 2015, Staff is proposing an increase of .5 mills for 3 years to fund capital expenses for the Maintenance Department.

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. In 2015, the Board will consider the adoption of an equipment replacement policy, which will provide for a transfer from the General Fund and the Liquid Fuels Fund every year to fund future equipment purchases. $65,000 is budgeted in 2015. This includes the estimated $10,000 in income the Township will receive from the sale of the single axle truck slated for replacement in 2015.

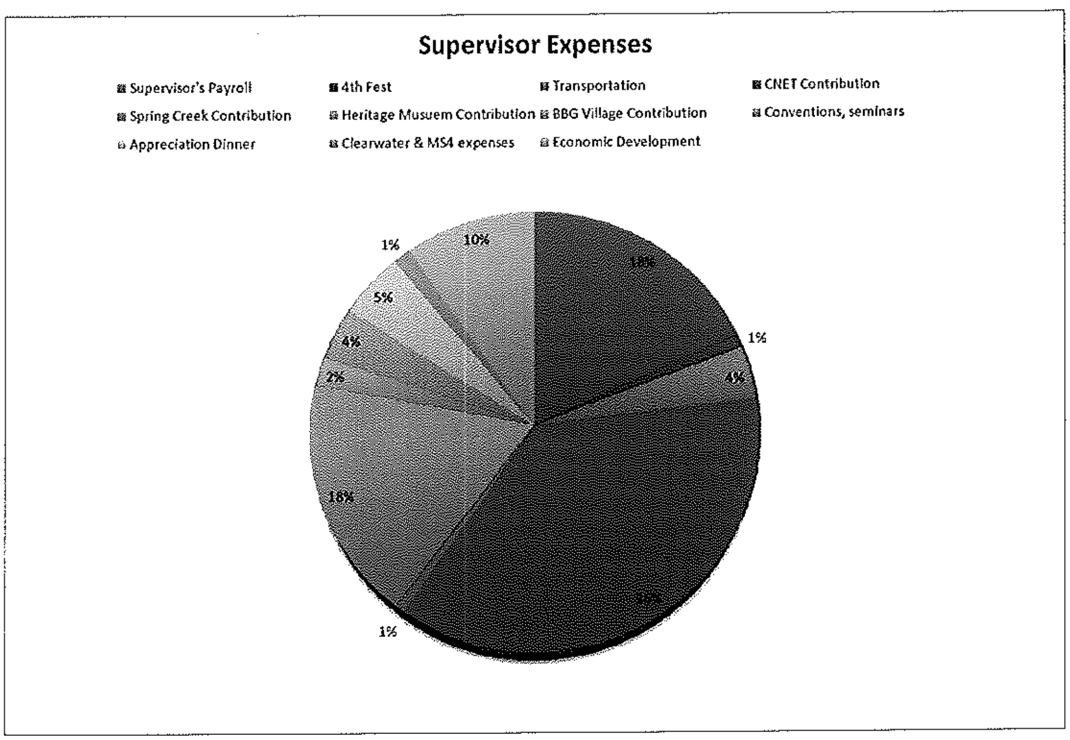
Interest Earnings result from the investment of the capital reserve fund into various financial instruments.

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.

GL#	Description	Funding Source	Budget 14	14 YTD Actual	14 by Yr End	Budget 15
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	1,697	1,897	2,000
	CNET Contribution	General Fund	18,770.00	13,813.00	18,770.00	19,112.00
	Contribution to Spring Creek Proj.	General Fund	350.00	350.00	350.00	350.00
	Heritage Museum Contr.	General Fund	8,949.75	8,949.00	8,949.00	9,111.38
	BBG Vlge Conserv	General Fund	1,100.00	1,100.00	1,100.00	1,100.00
	Conventions, seminars, luncheons	General Fund	1,500	2,163	2,363	2,000
	Appreciation Dinner	General Fund	2,500		2,500	2,500
	Clearwater Conservancy w/MS4 expenses	General Fund	701	701	701	701
	Economic development	General Fund	5,000		0	5,000
	Friends of the PA Military Museum	General Fund	1,000	1,000	1,000	750
Supervisors Total			51,745.54	37,304.53	47,505.28	52,499.17
Grand Total			$ 51,746	$ 37,305	$ 47,505	$ 52,499



GL#	Description	Funding Source	Budget 14	14 YTD Actual	14 by Yr End	Budget 15
12						
	Administration & Management					
401						
	Payroll Exp. Mgr, Staff Asst.	General Fund	$ 102,215.60	$ 76,718.50	$ 103,569.98	$ 107,437.82
	Office Supplies & Postage	General Fund	7,000.00	5,479.01	6,679.01	7,000.00
	Telephone Expenses	General Fund	3,000.00	2,080.25	3,000.25	3,000.00
	Transportation to seminars, meetings	General Fund	600.00	1,027.62	1,127.62	1,000.00
	Legal Ads	General Fund	3,500.00	2,570.68	3,270.68	3,500.00
	Rental-Office Equip.	General Fund	2,185.31	3,261.05	4,076.31	3,500.00
	Conventions & Seminars	General Fund	1,500.00	2,001.81	2,001.81	2,000.00
	Lunch & Breakfast Meetings	General Fund	500.00	137.22	192.11	300.00
	Dues & Subscriptions	General Fund	4,000.00	3,937.78	3,937.78	3,500.00
	Professional Services - Codification	General Fund				14,200
	Professional Services- Master Plan	General Fund				15,000
471						
	General Obligation Term Bond-principal	General Fund	130,000.00	130,000.00	130,000.00	135,000.00
472						
	General Obligation Term Bond-interest	General Fund	13,814.58	6,095.71	13,814.58	7,421.88
486						
	Insurance & Bonding	General Fund	71,206.99	58,927.65	80,570.20	81,778.75
487						
	Employee Taxes & Benefits - Twp. Share	General Fund	61,220.47	61,377.10	70,819.73	65,017.41
	Employee Health, Dental, Accident	General Fund	144,622.33	106,561.65	131,152.80	149,251.20
492						
	Transfer to Capital Reserve (Equip. budget)	General Fund				65,000.00
	Administration & Management Total		**545,365.29**	**460,176.03**	**554,212.86**	**663,907.06**
Grand Total			**$ 545,365**	**$ 460,176**	**$ 554,213**	**$ 663,907**

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 4th Fest. In 2013, the Board approved an annual allocation of .05 mills to the Boalsburg Heritage Museum every year.

EXPENDITURES – LINE ITEM DETAIL

Administration:

The administration department consists of the Township Manager and Administrative Secretary. The primary goal is to 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: In 2015, the Township will complete its codification. $14,200 is budgeted to complete this project. After the codification is complete, the Township will pay a yearly fee to keep the codification up to date.

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, PSATS and PELRAS 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 1st 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 $135,000 in 2015.

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 6.8 percent in 2015. The Township self funds its dental and vision insurance through TASC. 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:** The Township will transfer $65,000 to the capital reserve fund in 2015, as it jump starts its equipment replacement program with the replacement of the 1999 Chevy single axle truck. $10,000 of this transfer is projected to be income realized from the sale of the Chevy.

GL#	Description	Funding Source	Budget 14	14 YTD Actual	14 by Yr End	Budget 15
13						
	Financial Administration					
402						
	Auditing Expenses	General Fund	$ 4,900.00	$ 5,100.00	$ 5,100.00	$ 5,200.00
	Payroll Exp.Finance	General Fund	36,201.80	26,693.26	37,193.26	37,870.56
	Software & Computer supplies,training, luncheons	General Fund	1,500.00	380.00	380.00	1,500.00
	Financial Administration Total		42,601.80	32,173.26	42,673.26	44,570.56
14						
	Tax Collection					
403						
	Office Supplies & Postage	General Fund	2,100.00	2,198.23	2,298.23	2,100.00
	Mailing Services - Tax Forms	General Fund	1,200.00	1,485.00	1,485.00	1,000.00
	Tax Sofware Licenses, Maint.	General Fund	6,200.00	925.44	1,025.44	2,000.00
	Payroll Exp. Tax	General Fund	15,515.06			
	EIT/LST collection fees Centre Tax	General Fund	19,796.74	17,205.27	20,000.00	20,000.00
	Tax Collection Total		44,811.80	21,813.94	24,808.67	25,100.00
15						
	Township Solicitor					
404						
	Legal Services	General Fund	12,000.00	2,662.50	4,662.50	12,000.00
	Township Solicitor Total		12,000.00	2,662.50	4,662.50	12,000.00
17						
	Township Engineer					
408						
	Engineering Services	General Fund	32,025.00	31,419.00	39,273.75	30,000.00
	MS-4 permitting Clearwater	General Fund	2,000.00	700.00	700.00	2,500.00
	MS-4 permitting DEP	General Fund	2,500.00	2,500.00	2,500.00	2,500.00
	Township Engineer Total		36,525.00	34,619.00	42,473.75	35,000.00
Grand Total			$ 135,939	$ 91,269	$ 114,618	$ 116,671

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.

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 2015. 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.

GL#	Description	Funding Source	Budget 14	14 YTD Actual	14 by Yr End	Budget 15
31						
	Police Services					
410						
	Police Services	General Fund	$ 377,104.00	$ 291,110.00	$ 377,104.00	$ 412,746.88
	Police Services Total		**377,104.00**	**291,110.00**	**377,104.00**	**412,746.88**
32						
	Zoning & Ordinance Enforcement					
414						
	Payroll Exp. Zoning, Ord. Enforce.	General Fund	61,414.96	48,622.08	63,208.70	62,502.34
	Zoning & Ordinance Enforcement Total		**61,414.96**	**48,622.08**	**63,208.70**	**62,502.34**
33						
	Sewage Enforcement					
413						
	Code Enforcement - SEO		7,671.28	4,654.10	6,981.15	6,981.15
	Sewage Enforcement Total		**7,671.28**	**4,654.10**	**6,981.15**	**6,981.15**
36						
	Fire Protection					
402						
	Transfer to G.Fund bookkeeping	Fire Equipment Fund	1,200.00		2,400.00	1,200.00
411						
	Building	Fire Equipment Fund	62,617.44	50,000.00		50,000.00
	Capital Equipment/Firematics	Fire Equipment Fund	37,644.78	55,000.00	55,000.00	50,000.00
492						
	Transfer to G.Fund tax collection	Fire Equipment Fund	4,971.50		9,943.00	4,971.50
475						
	Bank fees & misc.	Fire Equipment Fund	75.00	123.97	123.97	125.00
	State Grant distribution	Fire Equipment Fund	43,385.05	43,826.26	43,826.26	43,385.05
	Fire Protection Total		**149,893.77**	**148,950.23**	**111,293.23**	**149,681.55**
37						
	Fire Hydrant Fund					
411						
	Fire hydrant -SCBWA	Fire Hydrant Fund	13,365.00	10,342.50	13,605.00	13,605.00
	Fire Hydrant Fund Total		**13,365.00**	**10,342.50**	**13,605.00**	**13,605.00**
Grand Total			**$ 609,449**	**$ 503,679**	**$ 572,192**	**$ 645,517**

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 2015, 76 hours per week are budgeted at a cost of $104.44 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.

GL#	Description	Funding Source	Budget 14	14 YTD Actual	14 by Yr End	Budget 15
41						
Pubic Works						
409						
	Highway fuels- gasoline					
		General Fund	$ 820.77	$ 603.05	$ 844.27	$ 861.16
430						
	Uniforms					
		General Fund	3,800.00	2,610.59	3,263.24	3,800.00
	Retired employee health benefit					
		General Fund	11,100.00	1,800.93	11,100.00	
Pubic Works Total			**15,720.77**	**5,014.57**	**15,207.51**	**4,661.16**
42						
Snow and Ice Control						
432						
	Operating Supplies-Salt, Anti-skid					
		State Fund	20,000.00	27,180.00	28,680.00	25,000.00
	Payroll Exp.Snow & Ice Control					
		General Fund	10,718.41	7,983.59	10,378.67	32,019.00
		State Fund				
Snow and Ice Control Total			**30,718.41**	**35,163.59**	**39,058.67**	**57,019.00**
Road Maintenance						
438						
	Payroll Exp.-Road Maint.					
		General Fund	134,771.65	100,384.47	130,499.81	124,954.00
	Low sulfur diesel fuel					
		State Fund	10,306.55	17,529.00	21,029.00	25,000.00
	Maintenance Roads & Bridges					
		General Fund	8,069.05	7,368.66	7,368.66	7,479.19
		State Fund	5,000.00	8,978.59	9,478.59	9,000.00
Road Maintenance Total			**158,147.25**	**134,260.72**	**168,376.06**	**166,433.19**
43						
Traffic Signs & Signals						
433						
	Public Utility - Electric					
		General Fund	6,500.00	4,653.18	5,816.48	5,800.00
	Repair & Maint.-Traffic Lights					
		General Fund	0.00	274.56	274.56	300.00
	Public Works-Signs, Supplies					
		General Fund	4,000.00	579.56	779.56	1,000.00
	Payroll Exp.Traffic Signs					
		General Fund	1,155.15	860.41	1,118.53	2,897.00
	Heating - Maint. Shed					
		General Fund	4,000.00	4,382.07	5,477.59	5,000.00
	Heating - Meeting Room					
		General Fund	2,800.00	3,063.44	3,829.30	3,000.00
434						
	Repair & Maint.-Steet Lights					
		General Fund	283.46		0.00	300.00
Traffic Signs & Signals Total			**18,738.61**	**13,813.22**	**17,296.02**	**18,297.00**
Traffic Control						
433						
	Controller Box					
		State Fund	0.00		10,000.00	0.00
Traffic Control Total			**0.00**		**10,000.00**	**0.00**
Grand Total			**$ 223,325**	**$ 188,252**	**$ 249,938**	**$ 246,410**

GL#	Description	Funding Source	Budget 14	14 YTD Actual	14 by Yr End	Budget 15
44						
Equip.Maint.						
437						
	Payroll Exp.-Equip. Repair	General Fund	$ 15,097.98	$ 11,245.71	$ 14,619.42	$ 19,650.00
	Repairs & Maint.-Hwy Equip.	State Fund	2,500.00	7,957.26	9,457.26	8,500.00
	Small tools	General Fund	1,000.00	1,614.59	1,714.59	2,000.00
	Tool & Equp. Maint.	General Fund	11,000.00	6,656.21	6,656.21	7,000.00
438						
	Diesel fuel	General Fund	500.00	0.00	0.00	500.00
Equip.Maint. Total			30,097.98	27,473.77	32,447.48	37,650.00
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	600.00	422.35	522.35	600.00
	Payroll Exp.-Parks & Grounds	General Fund	14,749.79	10,986.31	14,282.20	9,258.00
	Shade tree commission	General Fund	2,500.00	920.00	2,500.00	5,750.00
	Parks & Recreation	General Fund	7,000.00	378.00	7,000.00	7,000.00
455						
	Tree Trimming & Removal	General Fund	6,500.00	315.00	6,500.00	6,500.00
Parks & Grounds Total			36,349.79	18,021.66	35,804.55	29,108.00
Grand Total			$ 66,448	$ 45,495	$ 68,252	$ 66,758

Maintenance
Physical Plant

GL#	Description	Funding Source	Budget 14	14 YTD Actual	14 by Yr End	Budget 15
18						
Physical Plant						
409						
	Payroll Exp. Public Works	General Fund	$ 6,892.53	$ 4,056.83	$ 5,273.88	$ 5,724.00
	Repair & Maint.-Bldgs.	General Fund	2,500.00	1,424.85	1,781.06	2,000.00
	Security, Refuse, Water	General Fund	300.00	168.25	228.25	300.00
	Heating & Operating Supplies	General Fund	4,066.93	3,195.70	5,195.70	5,273.64
	Office cleaning, entrance mats, refuse removal, security	General Fund	5,000.00	6,988.63	7,848.63	6,500.00
Physical Plant Total			18,759.46	15,834.26	20,327.52	19,797.64
Grand Total			$ 18,759	$ 15,834	$ 20,328	$ 19,798

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 2015. Projects for 2015 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.

454 **Shade Tree Commission:** In 2014, the Shade Tree Commission started receiving an extra $2,500 to be used toward preventative tree maintenance. In 2015, this amount will increase to $3,000. An additional $2,750 will be allocated to pay for ash tree replacements in the Township.

455 **Tree Trimming and Removal:** The Shade Tree Commission uses these funds to remove hazardous trees and perform tree trimming.

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.

GL#	Description	Funding Source	Budget 14	14 YTD Actual	14 by Yr End	Budget 15
62						
Roads						
439						
	Willowbrook curb/gutter	State Fund				10,000.00
	Shoulders (material only)	State Fund	5,000.00			
	Montclair Lane	State Fund	25,000.00	23,068.00	23,068.00	
	West Drive	State Fund	30,000.00	30,524.00	30,524.00	
	Smith Lane	State Fund	20,000.00			
	East Drive - Stormwater Improvements	State Fund				5,000.00
	Smith Lane Bridge Decking and Beam Repair	State Fund				8,500.00
	Lamp Post Lane (Ishler to Meyers) - Overlay	State Fund				35,000.00
	Anna St. to Pine Tree - Overlay	State Fund				12,500.00
	Slurry Seal (Kimport, and Kent Drive)	State Fund	25,500.00		31,282.64	15,000.00
	Kimport Avenue - Stormwater Improvements	State Fund				10,000.00
Roads Total			105,500.00	53,592.00	84,874.64	96,000.00
Road Maintenance						
439						
	Tar & Chip sealing	State Fund	7,000.00			7,000.00
Road Maintenance Total			7,000.00			7,000.00
Grand Total			$ 112,500	$ 53,592	$ 84,875	$ 103,000

Road Projects: We will pay for our road project expenses out of Liquid Fuels money in 2015.

Lamp Post Lane Overlay **$35,000.00**

Lamp Post Lane will be overlayed from Ishler Street to Meyers Estates. Stormwater work will also be completed as part of the project.

Anna Street Overlay **$12,500.00**

Anna Street will be overlayed from Pine Tree Avenue to the cul de sac.

Smith Lane Bridge Decking **$8,500.00**

The Township's Maintenance Crew will redeck the bridge on Smith Lane. The beams underneath the bridge will also be replaced. That project will be funded through a $14,625 Liquid Fuels grant from Centre County.

Willowbrook Curb and Gutter **$10,000.00**

Failing sections of curb and gutter on Willowbrook Drive will be replaced.

East Drive Stormwater Improvements **$5,000.00**

The swale along East Drive will be improved.

Kimport Avenue Stormwater Improvements **$10,000.00**

Stormwater improvements will be made along Kimport Avenue.

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 **$15,000.00**

The Township will apply slurry seal to the following roads in 2015: Kimport Avenue (Boalsburg Pike to Ishler Street) and Kent Drive.

GL#	Description	Funding Source	Budget 14	14 YTD Actual	14 by Yr End	Budget 15
21						
COG						
414						
	Planning Commission CRMPO	General Fund	$ 10,468.00	$ 9,108.00	$ 10,468.00	$ 10,795.00
	Planning Commission CRPA	General Fund	64,643.00	45,143.25	64,643.00	67,571.00
450						
	Parks & Recreation Department	General Fund	126,888.00	103,360.50	126,888.00	128,142.00
	Parks & Rec-Regional Parks	General Fund	57,987.00	43,490.25	57,987.00	46,110.00
	Regional Nature Center	General Fund	4,976.00	3,593.25	4,976.00	6,060.00
	Senior Center	General Fund	3,386.00	2,539.50	3,386.00	7,110.00
	Pool Capital	General Fund	34,856.00	26,142.00	34,856.00	45,125.00
	Parks Capital	General Fund	17,686.00	13,264.50	17,686.00	17,686.00
456						
	Schlow Library Contribution - Operating	General Fund	93,264.00	66,616.50	93,264.00	93,997.00
481						
	COG Administration	General Fund	36,245.00	27,183.75	36,245.00	36,241.00
	COG Building Capital	General Fund	1,689.00	1,266.75	1,689.00	1,689.00
	Contingency	General Fund	0.00	0.00	0.00	
	Emergency Management	General Fund	10,458.00	7,843.50	10,458.00	10,227.00
	Emergency Contingency	General Fund	0.00	0.00	0.00	151.00
COG Total			462,546.00	349,551.75	462,546.00	470,904.00
Grand Total			$ 462,546	$ 349,552	$ 462,546	$ 470,904

GL#	Description	Funding Source	Budget 14	14 YTD Actual	14 by Yr End	Budget 15
22						
CATA						
447						
	Contribution to Government-operating CATA					
		General Fund	$ 29,783.00	$ 20,882.25	$ 28,328.00	$ 29,783.00
CATA Total			**29,783.00**	**20,882.25**	**28,328.00**	**29,783.00**
24						
Memorial Day Payroll						
457						
	Payroll - Celebrations					
		General Fund	3,446.88	3,360.75	3,360.75	3,000.00
Memorial Day Payroll Total			**3,446.88**	**3,360.75**	**3,360.75**	**3,000.00**
Memorial Day Supplies						
454						
	Supplies					
		General Fund	208.91	156.68	208.91	208.91
Memorial Day Supplies Total			**208.91**	**156.68**	**208.91**	**208.91**
26						
Street Lighting						
434						
	Public Utility Services-Electric					
		Light Fund	6,500.00	3,852.50	6,019.17	6,500.00
Street Lighting Total			**6,500.00**	**3,852.50**	**6,019.17**	**6,500.00**
Grand Total			**$ 39,939**	**$ 28,252**	**$ 37,917**	**$ 39,492**

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 2014.

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.

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 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.