HARRIS TOWNSHIP

Post Office Box 20, 224 East Main Street, Boalsburg, PA 16827 (814) 466-6228
Vebsite: www.harristownship.org (814) 466-3396 Fax

TO: Board of Supervisors

FROM: Amy Farkas, Township Manager

RE: 2016 Operating Budget

DATE: October 15, 2015

I am pleased to present the 2016 Operating Budget to you.

For the first time in recent memory, I write this memo to you with a sunny outlook for the future of Harris Township. We are the fastest growing municipality in Centre County, which has translated into the Township collecting 200 percent of its budgeted real estate transfer taxes through the end of September. In the ten years that I've had the pleasure of serving as Township Manager, the Township has added $36 million in assessed real estate value.

We enter 2016 with big plans for our future. We will move forward with finalizing the plans for the Township's largest capital project - the construction of our new maintenance facility. We will also replace the 1997 International single axle truck and begin planning for our newest park, Tussey Pond Park.

Financial Outlook
We find ourselves in better than expected financial shape as the year draws to a close. Through the end of September, we've collected $350,000 in real estate transfer tax revenues. This is 200 percent more than we budgeted for in 2015.

We've also greatly benefited from the millage that was added last year for the equipment replacement fund. We replaced our first single axle truck in 16 years in 2015 using the proceeds from this tax. We anticipate being able to use only General Fund monies to support this account in 2016, meaning we can focus our liquid fuels allocation on road projects.

Speaking of liquid fuels, we will receive $20,000 in additional revenue in 2016. This is due to Act 89, which infused cash into the state's transportation program and into the liquid fuels allocation for municipalities. We will use this money to complete several road projects and to pay for our share of the shared use path that the state is building along Warner Boulevard.

We will also retire our bank note from 2001 in February 2016. While we plan to borrow more funds to construct our new maintenance facility, the Board should be commended for its desire to pay off an existing debt before tackling a new project. This fiscal conservatism has served the Township well over the years and will continue to position it in a favorable light in the future.

The Future
While we've had a better than expected 2015, we are projecting our real estate transfer tax revenue to stabilize in 2016. We've budgeted conservatively in our revenues and have tried to hold the line on our expenditures as much as possible. The extra revenue was certainly appreciated, but we are realistic in understanding our position and our need to continue to be conservative with our spending and to find alternate ways of funding projects in the Township.

In 2016, we will explore fundraising efforts and grant opportunities to restore the historic blacksmith shop. We will also use grant funds to cover half of the cost of a master plan for Tussey Pond Park. We will utilize new technologies to help extend the life of our roads and to stretch our liquid fuels dollars. We will also use fee in lieu funds from a developer to build a pedestrian foot bridge in Fasick Park.

We remain committed to providing the best possible service to our residents at a reasonable cost. We feel that this is one of the reasons that Harris Township remains such a desirable place to live.

Final Thoughts
Part of what makes Harris Township unique is the people that work here. Our employees continue to go above and beyond for our residents every day. I receive numerous compliments every year about our hard working staff and their dedication to our community. We are fortunate to have them.

I would be remiss if I didn't single out Anya Sukhorukov, our Finance Administrator. Anya's work on our 2016 operating budget has been outstanding. She is an excellent fiscal steward, who is always searching for new ways to save the Township money.

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

Summary by Fund

Progra (All) *Budget 2016*

Sum of Budget 16

			General Fund	Cap. Equip.	State Fund	Fire Equip.	Fire Hyd.	Light Fund	Projected Fund Balances Dec. 31, 2016--------------->
I	**Projected Fund Balance Dec. 31, 2015**		(247,445.04)	(102,311.38)	(43,523.70)	(343,877.70)	(13,645.38)	(3,825.37)	**(754,628.57)**
	Tax Revenues		(1,744,026.03)			(240,664.32)	(16,627.66)	(8,454.11)	**(2,009,772.12)**
	Revenues			(331.97)	(25.24)	(43,707.78)	(0.16)	(0.21)	**(44,065.36)**
	Revenue-Other		(263,397.98)						**(263,397.98)**
	Liquid Fuels	State Fund			(168,369.97)				**(168,369.97)**
	Interfund TX	Capital Reserve Fund		(142,851.66)					**(142,851.66)**
	Transfer from Tax Fund								
	Transfers	General Fund							
I Totals			**$ (2,254,869)**	**$ (245,495)**	**$ (211,919)**	**$ (628,250)**	**$ (30,273)**	**$ (12,280)**	**$ (3,383,086)**
X	**Govt. Services**	Supervisors	50,989.45						**50,989.45**
	Administration	Administration & Management	730,204.84						**730,204.84**
	Public Safety	Fire Hydrant Fund					15,307.50		**15,307.50**
		Fire Protection				148,633.11			**148,633.11**
		Police Services	422,565.00						**422,565.00**
		Sewage Enforcement	5,000.00						**5,000.00**
		Zoning & Ordinance Enforcement	67,551.88						**67,551.88**
	Public Works	Equip.Maint.	26,097.01		5,000.00				**31,097.01**
		Parks & Grounds	50,975.18						**50,975.18**
		Road Maintenance	139,962.35		36,000.00				**175,962.35**
		Snow and Ice Control	39,155.55		25,000.00				**64,155.55**
		Traffic Signs & Signals	22,486.74						**22,486.74**
		Roads	7,500.00						**7,500.00**
		Public Works	3,900.00						**3,900.00**
	Maintenance	Physical Plant	15,190.34						**15,190.34**
		Public Works	800.00						**800.00**
	Finance	Financial Administration	48,773.74						**48,773.74**
		Tax Collection	22,700.00						**22,700.00**
	Professional Svcs	Township Engineer	36,000.00						**36,000.00**
		Township Solicitor	12,000.00						**12,000.00**
	Regional Programs	CATA	26,464.50						**26,464.50**
		COG	484,843.00						**484,843.00**
		Street Lighting						6,500.00	**6,500.00**
	Celebrations	Memorial Day Payroll	1,500.00						**1,500.00**
		Memorial Day Supplies	208.91						**208.91**
	Capital Exp.	Equipment		172,000.00					**172,000.00**
		Roads			119,000.00				**119,000.00**
X Totals			**2,214,868.48**	**172,000.00**	**185,000.00**	**148,633.11**	**15,307.50**	**6,500.00**	**2,742,309.09**
Projected Fund Balances Dec. 31, 2016--------------->			**$ (40,001)**	**$ (73,495)**	**$ (26,919)**	**$ (479,617)**	**$ (14,966)**	**$ (5,780)**	**$ (640,777)**

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Summary by Fund

Progra	(All)	*Budget 2016*

Sum of Budget 16									
			General Fund	Cap. Equip.	State Fund	Fire Equip.	Fire Hyd.	Light Fund	Projected Fund Balances Dec. 31, 2016--------------->
I	**Projected Fund Balance Dec. 31, 2015**		(247,445.04)	(102,311.38)	(43,523.70)	(343,877.70)	(13,645.38)	(3,825.37)	**(754,628.57)**
	Tax Revenues		(1,744,026.03)			(240,664.32)	(16,627.66)	(8,454.11)	**(2,009,772.12)**
	Revenues			(331.97)	(25.24)	(43,707.78)	(0.16)	(0.21)	**(44,065.36)**
	Revenue-Other		(263,397.98)						**(263,397.98)**
	Liquid Fuels	State Fund			(168,369.97)				**(168,369.97)**
	Interfund TX	Capital Reserve Fund		(142,851.66)					**(142,851.66)**
	Transfer from Tax Fund								
	Transfers	General Fund							
I Totals			**$ (2,254,869)**	**$ (245,495)**	**$ (211,919)**	**$ (628,250)**	**$ (30,273)**	**$ (12,280)**	**$ (3,383,086)**
X	**Govt. Services**	Supervisors	50,989.45						**50,989.45**
	Administration	Administration & Management	728,903.03						**728,903.03**
	Public Safety	Fire Hydrant Fund					15,307.50		**15,307.50**
		Fire Protection				148,633.11			**148,633.11**
		Police Services	422,565.00						**422,565.00**
		Sewage Enforcement	5,000.00						**5,000.00**
		Zoning & Ordinance Enforcement	67,551.88						**67,551.88**
	Public Works	Equip.Maint.	26,097.01		5,000.00				**31,097.01**
		Parks & Grounds	50,975.18						**50,975.18**
		Road Maintenance	139,962.35		36,000.00				**175,962.35**
		Snow and Ice Control	39,155.55		25,000.00				**64,155.55**
		Traffic Signs & Signals	22,486.74						**22,486.74**
		Roads	7,500.00						**7,500.00**
		Public Works	3,900.00						**3,900.00**
	Maintenance	Physical Plant	15,190.34						**15,190.34**
		Public Works	800.00						**800.00**
	Finance	Financial Administration	48,773.74						**48,773.74**
		Tax Collection	22,700.00						**22,700.00**
	Professional Svcs	Township Engineer	36,000.00						**36,000.00**
		Township Solicitor	12,000.00						**12,000.00**
	Regional Programs	CATA	26,464.50						**26,464.50**
		COG	484,843.00						**484,843.00**
		Street Lighting						6,500.00	**6,500.00**
	Celebrations	Memorial Day Payroll	1,500.00						**1,500.00**
		Memorial Day Supplies	208.91						**208.91**
	Capital Exp.	Equipment		172,000.00					**172,000.00**
		Roads			119,000.00				**119,000.00**
X Totals			**2,213,566.67**	**172,000.00**	**185,000.00**	**148,633.11**	**15,307.50**	**6,500.00**	**2,741,007.28**
Projected Fund Balances Dec. 31, 2016--------------->			$ (41,302)	$ (73,495)	$ (26,919)	$ (479,617)	$ (14,966)	$ (5,780)	$ (642,078)

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Summary by Fund

Progra	(All)	*Budget 2016*

Sum of Budget 16

			General Fund	Cap. Equip.	State Fund	Fire Equip.	Fire Hyd.	Light Fund	Projected Fund Balances Dec. 31, 2016-------------->
I	**Projected Fund Balance Dec. 31, 2015**		(250,695.04)	(102,311.38)	(43,523.70)	(343,877.70)	(13,645.38)	(3,825.37)	(757,878.57)
	Tax Revenues		(1,744,026.03)			(240,664.32)	(16,627.66)	(8,454.11)	(2,009,772.12)
	Revenues			(331.97)	(25.24)	(43,707.78)	(0.16)	(0.21)	(44,065.36)
	Revenue-Other		(263,397.98)						(263,397.98)
	Liquid Fuels	State Fund			(168,369.97)				(168,369.97)
	Interfund TX	Capital Reserve Fund		(142,851.66)					(142,851.66)
	Transfer from Tax Fund								
	Transfers	General Fund							
I Totals			$ (2,258,119)	$ (245,495)	$ (211,919)	$ (628,250)	$ (30,273)	$ (12,280)	$ (3,386,336)
X	**Govt. Services**	Supervisors	49,289.45						49,289.45
	Administration	Administration & Management	728,903.03						728,903.03
	Public Safety	Fire Hydrant Fund					15,307.50		15,307.50
		Fire Protection				148,633.11			148,633.11
		Police Services	428,199.20						428,199.20
		Sewage Enforcement	5,000.00						5,000.00
		Zoning & Ordinance Enforcement	67,551.88						67,551.88
	Public Works	Equip.Maint.	26,097.01		5,000.00				31,097.01
		Parks & Grounds	50,975.18						50,975.18
		Road Maintenance	139,962.35		36,000.00				175,962.35
		Snow and Ice Control	39,155.55		25,000.00				64,155.55
		Traffic Signs & Signals	22,486.74						22,486.74
		Roads	7,500.00						7,500.00
		Public Works	3,900.00						3,900.00
	Maintenance	Physical Plant	15,190.34						15,190.34
		Public Works	800.00						800.00
	Finance	Financial Administration	48,773.74						48,773.74
		Tax Collection	22,700.00						22,700.00
	Professional Svcs	Township Engineer	36,000.00						36,000.00
		Township Solicitor	12,000.00						12,000.00
	Regional Programs	CATA	26,464.50						26,464.50
		COG	484,843.00						484,843.00
		Street Lighting						6,500.00	6,500.00
	Celebrations	Memorial Day Payroll	1,500.00						1,500.00
		Memorial Day Supplies	208.91						208.91
	Capital Exp.	Equipment		172,000.00					172,000.00
		Roads			119,000.00				119,000.00
X Totals			2,217,500.87	172,000.00	185,000.00	148,633.11	15,307.50	6,500.00	2,744,941.48
Projected Fund Balances Dec. 31, 2016--------------->			$ (40,618)	$ (73,495)	$ (26,919)	$ (479,617)	$ (14,966)	$ (5,780)	$ (641,394)

DESIGNATED RESERVE FUND: ROAD EQUIPMENT REPLACEMENT

		2 **2016** Forecast	3 **2017** Forecast	4 **2018** Forecast	5 **2019** Forecast	6 **2021** Forecast	7 **2022** Forecast	8 **2023** Forecast	9 **2024** Forecast	10 **2025** Forecast
Cash Balance January 1		$98,248	$13,650	($92,011)	($126,278)	($141,274)	($185,475)	($232,425)	($254,499)	($258,573)
Revenue										
General Fund Allocation		50,000	51,500	52,530	53,581	55,188	56,844	58,549	60,305	62,115
Tax Funds		74,000	76,220	0	0	0	0	0	0	0
Grants				0	0	0	0	0	0	0
Loan from the General Fund		0	0	0	0	0	0	0	0	0
Other - Reserve Fund		60,000	-60,000							
Other - Use of prev. year's LF equipment %										
Interest		150	150	150	150	150	150	150	150	150
Rebate on Equipment		0	0	0	0	0	0	0	0	0
Sale Of Used Equipment		1,500	7,500	7,500	5,000	5,000	5,000	7,500	5,000	10,000
Total Revenue		$ 185,650.00	$ 75,370.00	$ 60,180.00	$ 58,730.60	$ 60,338.02	$ 61,993.66	$ 66,198.97	$ 65,455.44	$ 72,264.60
Expenditures										
Repayment of General Fund when grant received		0	0	0	0	0	0	0	0	0
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 **REPLACED 2015**									
Truck 4 - Ford F-550	2006 replacement			(94,447)						
Truck 5 - 1997 International	1997 replacement	(165,000)								
Office Vehicles										
Truck 6 - Ford Explorer	2005							(32,835)		
Off-Road Vehicles										
Toro Mower	2002 replacement	(7,000)								
Boom Mower	replacement									
Cat Backhoe 420D	2001		(67,381)							
1975 John Deere Grader	1995								(42,030)	
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)		
John Deere Tractor	2001 replacement						(50,000)			
Leaf Truck	2008									(150,000)
Aeriol 4-ton Asphalt Box Hauler									(25,000)	
Vibra Plate WP 1550	replacement									
Hydraulic Post Hole Digger	2013									
Total Expenses		-172,000	-67,381	-94,447	-73,727	-104,538	-108,944	-88,273	-69,530	-150,000
Cash Balance December 31		$13,650	$ 7,988.72	-$126,278	-$141,274	-$185,475	-$232,425	-$254,499	-$258,573	-$336,309

(Patton-1.8% & 1.25%,COG 0.75% & 1.5%,Ferg. 0% & 2.5%)

Cost of living adjustment 2.00% Merit Max. 1.50%

Position	Annual Hours (40 x 52)	O/T Hours	2015 Rate	2016 Rate @ 2.00%	2016 Annual base Salary w/COLA incr.	Add for O/T	Add for Merit	FICA 7.65%	Township retirement contrib. 7.65%	Long/Life Ins.	Health Sing. E&S Fam.	RATE* $1,093 $2,214 $2,112	Dental $49 $79 $113	Health Insur. Adm.Fee Wellness Benefits	Unemp. Insur. 1.0% on 1st 9500	Total
Township Manager	2080		35.47	36.18	75,253		1,129	5,728	5,728	517	S	13,113	585	538	95	102,687
Administrative Assistant	2080	35	16.94	17.28	35,940	907	553	2,688	2,688	389	F	25,345	1,351	415	95	70,371
Finance Officer	2080		18.47	18.84	39,186	-	588	3,013	3,013	253	E&S	26,573	1,351	283	95	74,354
Zoning Officer	2080	40	30.49	31.10	64,688	1,866	998	4,936	4,936	542	F	25,345	1,351	563	95	105,320
Maintenance Superintendent	2080	40	32.44	33.09	68,825	1,985	1,062	5,133	5,133	572	E&S	26,573	1,351	592	95	111,320
Maintenance Worker	2080	35	18.46	18.83	39,165	989	602	3,103	3,103	352	S	13,113	1,351	379	95	62,250
Maintenance Worker	2080	45	19.03	19.41	40,374	1,310	625	2,950	2,950	329	F	25,345	1,351	360	95	75,691
Maintenance Worker	2080	45	22.61	23.06	47,969	1,557	743	3,806	3,806	523	S	13,113	585	545	95	72,741
Administrative fee-health insurance														900		900
Supervisors (5)**	60		156.25	156.25	9,375			717		324						10,416
Totals					$ 420,774	$ 8,614	$ 6,300	$ 32,074	$ 31,357	$ 3,801		$ 168,519	$ 9,278	$ 4,574	$ 760	$ 686,051

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

686,051

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(Patton-1.8% & 1.25%,COG 0.75% & 1.5%,Ferg. 0% & 2.5%)

Cost of living adjustment 2.00% Merit Max. 1.50%

Position	Annual Hours (40 x 52)	O/T Hours	2015 Rate	2016 Rate @ 2.00%	2016 Annual base Salary w/COLA incr.	Add for O/T	Add for Merit	FICA 7.65%	Township retirement contrib. 7.65%	Long/Life Ins.	Health Sing. E&S Fam.	RATE* $1,093 $2,214 $2,112	Dental $49 $79 $113	Health Insur. Adm.Fee Wellness Benefits	Unemp. Insur. 1.0% on 1st 9500	Total
Township Manager	2080		35.47	36.18	75,253			5,642	5,642	517	S	13,113	585	538	95	101,385
Administrative Assistant	2080	35	16.94	17.28	35,940	907	553	2,688	2,688	389	F	25,345	1,351	415	95	70,371
Finance Officer	2080		18.47	18.84	39,186	-	588	3,013	3,013	253	E&S	26,573	1,351	283	95	74,354
Zoning Officer	2080	40	30.49	31.10	64,688	1,866	998	4,936	4,936	542	F	25,345	1,351	563	95	105,320
Maintenance Superintendent	2080	40	32.44	33.09	68,825	1,985	1,062	5,133	5,133	572	E&S	26,573	1,351	592	95	111,320
Maintenance Worker	2080	35	18.46	18.83	39,165	989	602	3,103	3,103	352	S	13,113	1,351	379	95	62,250
Maintenance Worker	2080	45	19.03	19.41	40,374	1,310	625	2,950	2,950	329	F	25,345	1,351	360	95	75,691
Maintenance Worker	2080	45	22.61	23.06	47,969	1,557	743	3,806	3,806	523	S	13,113	585	545	95	72,741
Administrative fee-health insurance														900		900
Supervisors (5)**	60		156.25	156.25	9,375			717		324						10,416
Totals					$ 420,774	$ 8,614	$ 5,171	$ 31,988	$ 31,270	$ 3,801		$ 168,519	$ 9,278	$ 4,574	$ 760	$ 684,750

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

684,750

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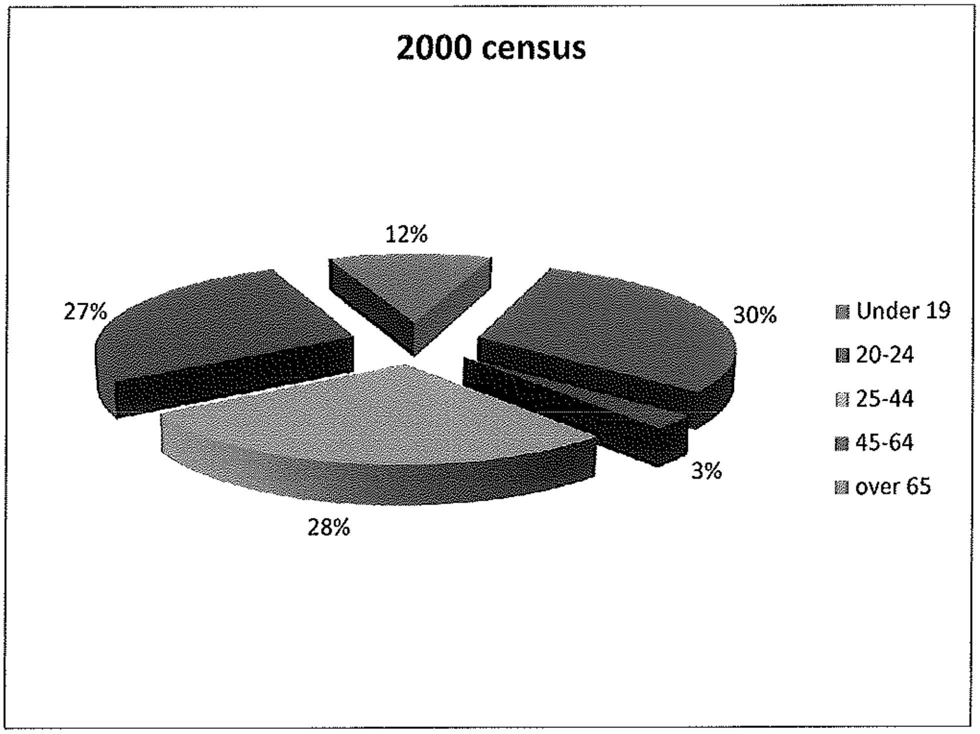
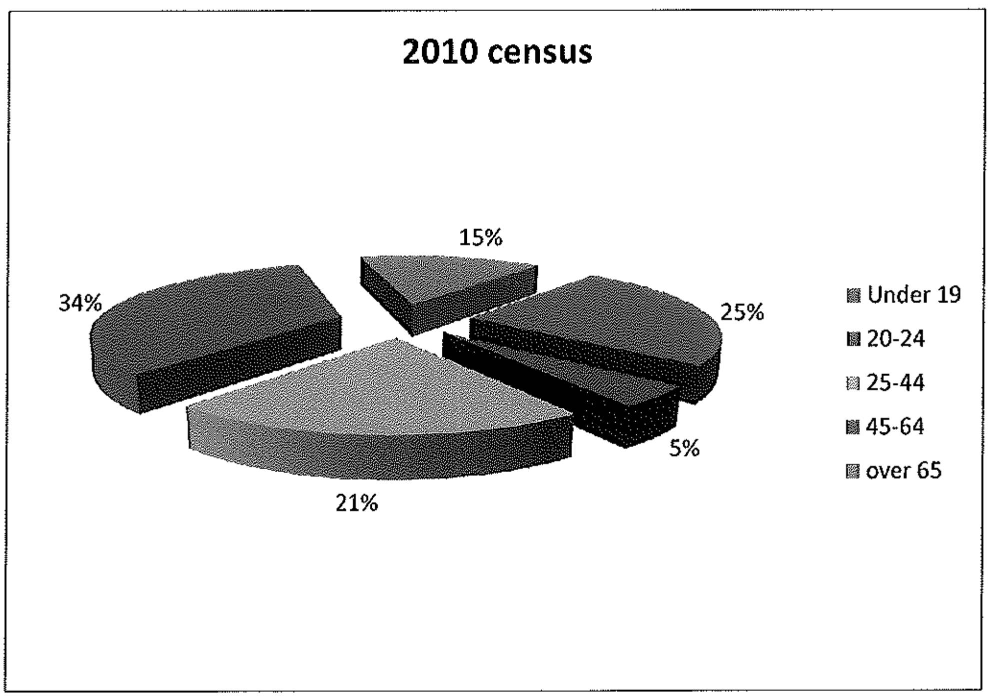
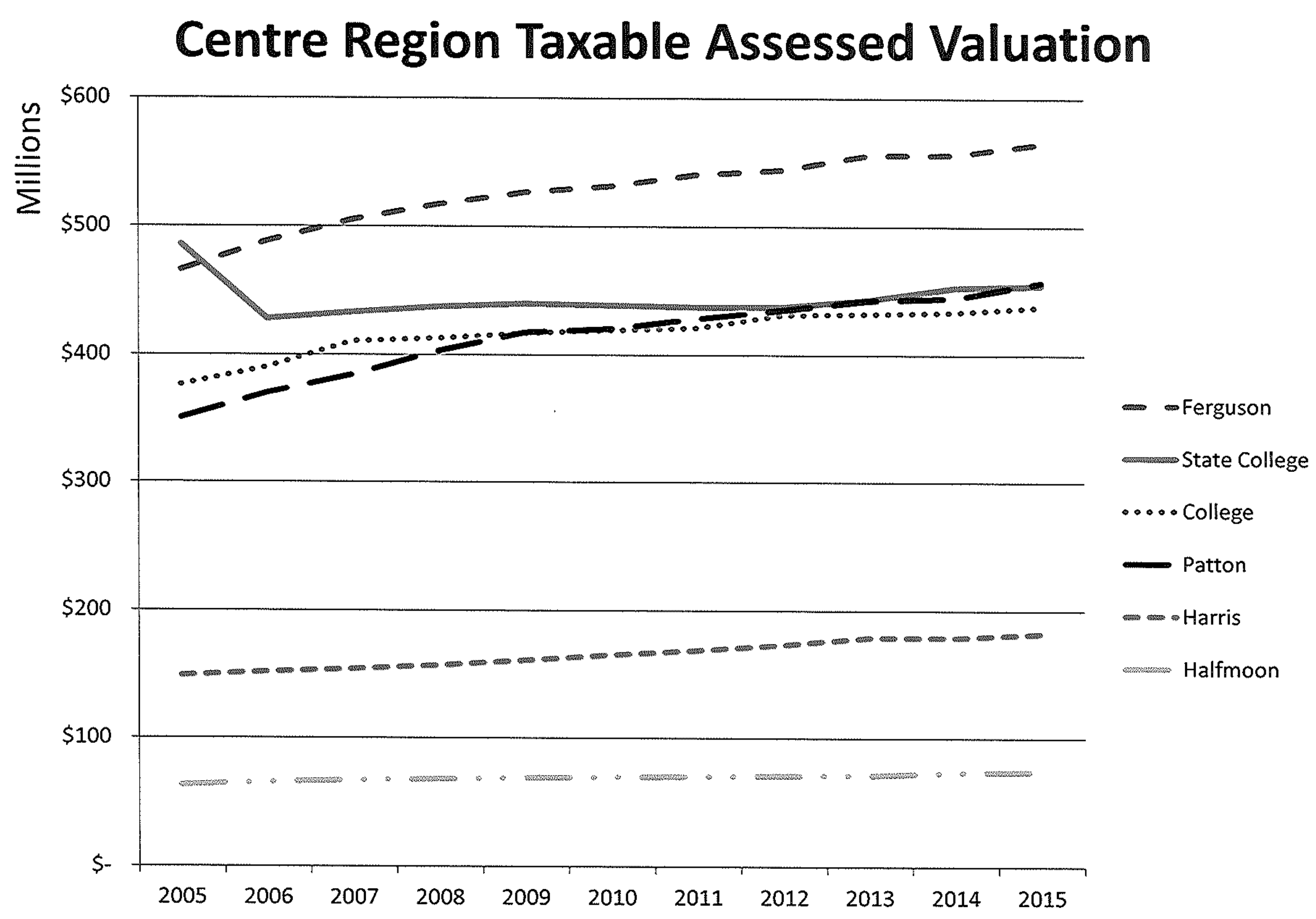
Harris Township Population

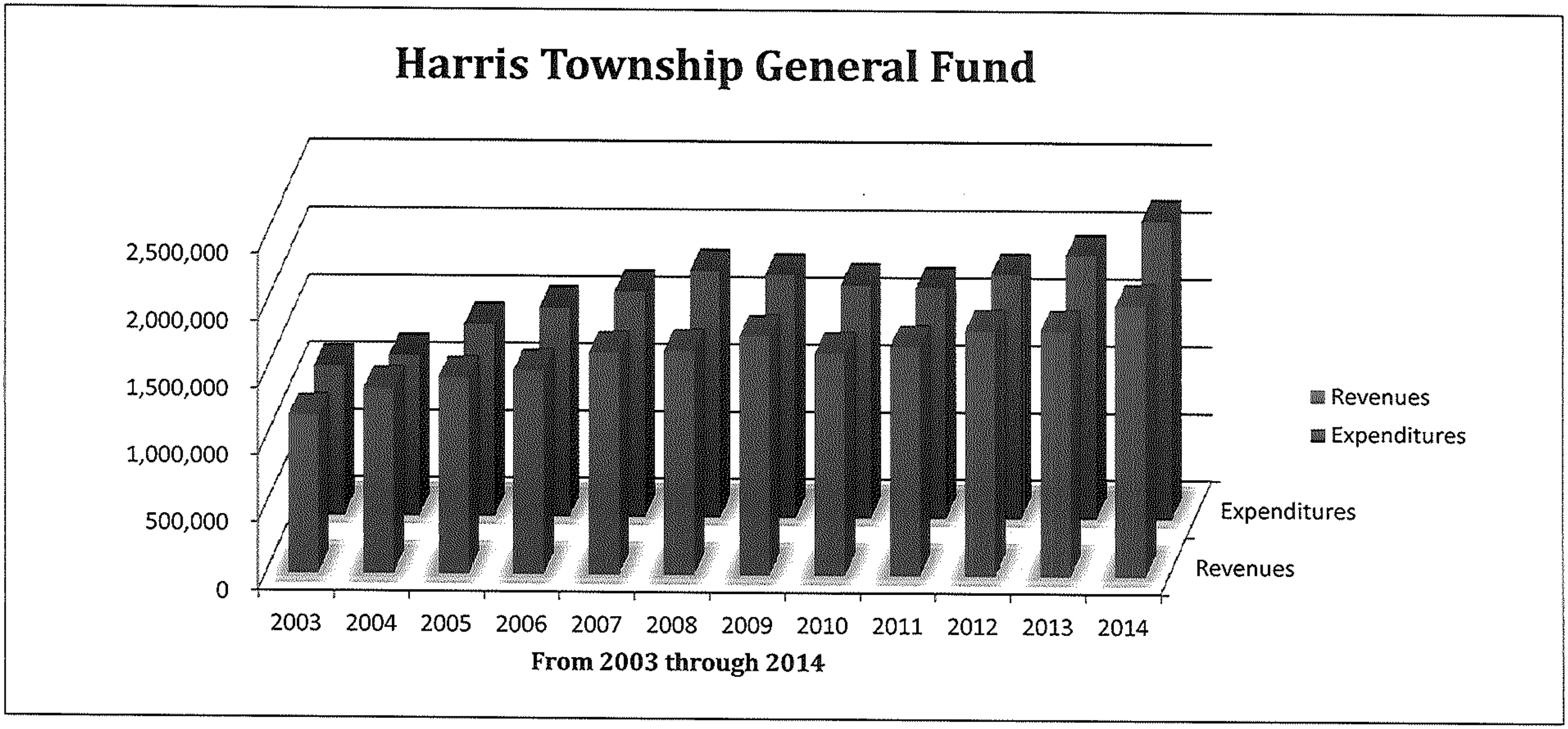




Source: U S Department of Commerce Census Bureau

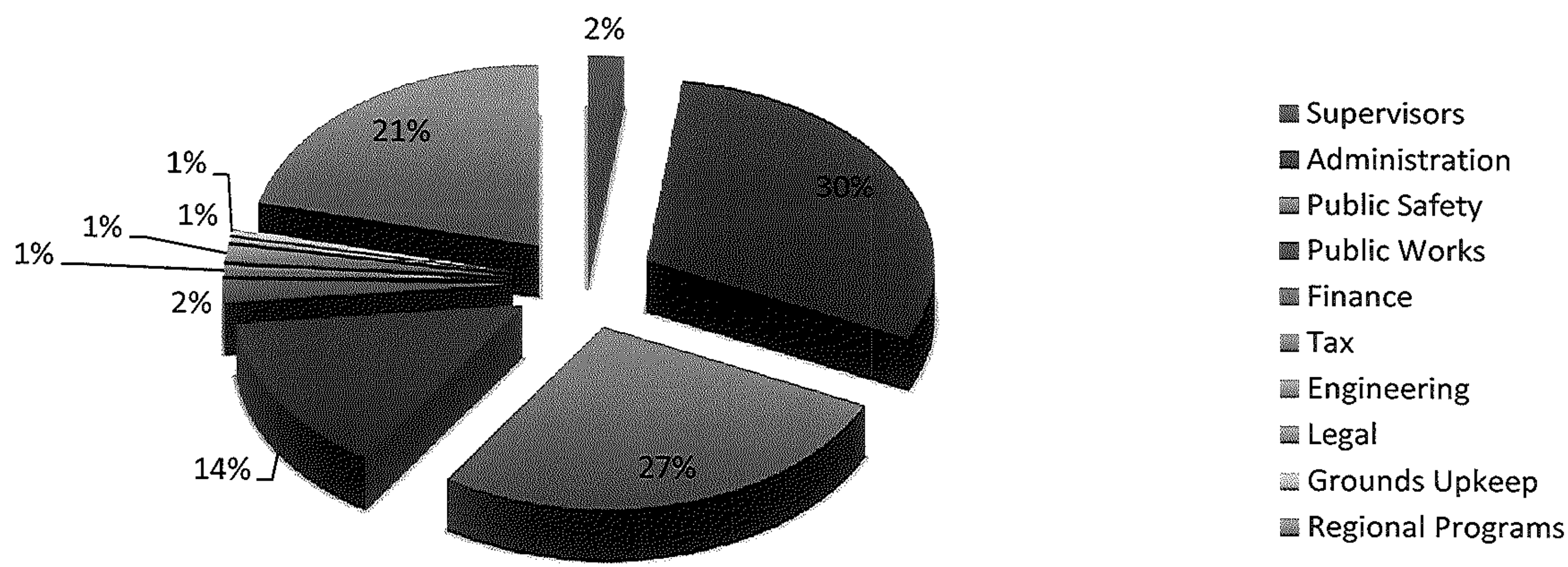


Source: State College Borough Tax Administrator (Centre County Tax Records)



Harris Township General Fund
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
From 2003 through 2014
Expenditures
Revenues
Revenues
Expenditures

Gen. Fund Expenditues By Category-2016



Revenues
General Fund

Funding Sou Title		Sub Program #	Budget 15	15 YTD Actual	15 by Yr End	Budget 16
1						
General Fund						
	Tax Revenues					
		Income Taxes	(852,788)	(677,830)	(831,330)	(854,848)
		Real Estate Tax	(735,000)	(651,957)	(693,957)	(741,078)
		Real Estate Transfer Tax	(151,982)	(348,054)	(398,054)	(145,000)
		PURTA	(2,300)	(2,279)	(2,279)	(2,300)
		PLCB	(800)	(800)	(800)	(800)
	Revenue-Other					
		Zoning Permits & Licenses	(13,837)	(18,670)	(20,670)	(14,670)
		Cable Franchise Fees	(90,187)	(86,708)	(109,208)	(109,208)
		Code Violations	(9,658)	(5,837)	(7,337)	(7,337)
		Interest	(778)	(643)	(693)	(693)
		COG Lease	(17,387)	(13,040)	(17,387)	(17,387)
		Police - Prior Yr. Reim.		(5,069)	(5,069)	
		In-Lieu-Forest	(12,698)	(8,612)	(12,698)	(12,698)
		In-Lieu-PSU	(9,083)		(11,053)	(11,053)
		Engr. Fee Reimb.	(15,000)	(3,779)	(10,779)	(5,889)
		Sewage Fee Reimb.	(4,904)	(1,156)	(1,445)	(1,503)
		Fire Company - Bookkeeping svc	(1,200)	0	(1,200)	(1,200)
		Tax & Pension Reimb.	(43,707)	(37,525)	(37,625)	(50,584)
		Marcellus shale revenue	(3,808)	(1,874)	(1,874)	(1,874)
		Tussey Bus Svc.& other misc.	(14,500)	(906)	(13,665)	(13,665)
	Transfers					
		Transfers from other funds			0	
Grand Total			$ (1,979,616)	$ (1,864,739)	$ (2,177,122)	$ (1,991,786)

Revenues
Other Funds

Funding Source	Title	Sub Program #	Budget 15	15 YTD Actual	15 by Yr End	Budget 16
2						
Light Fund						
	Tax Revenues					
		Real Estate	(8,454.11)	(6,108.70)	(7,628.70)	(8,454.11)
	Revenue					
		Interest	(0.21)	(0.16)	(0.21)	(0.21)
		Interfund transfer			0.00	
Light Fund Total			**(8,454.32)**	**(6,108.86)**	**(7,628.91)**	**(8,454.32)**
3						
Fire Hydrant Fund						
	Tax Revenues					
		Real Estate	(16,643.89)	(16,353.14)	(16,603.14)	(16,627.66)
	Revenue					
		Interest	(0.21)	(0.12)	(0.16)	(0.16)
		Interfund transfer		0.00	0.00	
Fire Hydrant Fund Total			**(16,644.11)**	**(16,353.26)**	**(16,603.30)**	**(16,627.82)**
4						
Fire Equipment Fund						
	Tax Revenues					
		Real Estate	(233,164.24)	(218,528.06)	(203,778.06)	(240,664.32)
	Revenue					
		Interest	(384.24)	(317.73)	(322.73)	(322.73)
		Grant	(43,385.05)	(43,826.26)	(43,826.26)	(43,385.05)
Fire Equipment Fund Total			**(276,933.53)**	**(262,672.05)**	**(247,927.05)**	**(284,372.10)**
30						
Capital Reserve/Equipment Fund						
	Revenue					
		Interest	(345.20)	(321.97)	(331.97)	(331.97)
	Interfund TX					
		IFX	(65,000.00)	(65,000.00)	(65,000.00)	(142,851.66)
	IA Fees - CD					
		Fees	0.00	(67,000.00)	(67,000.00)	
Capital Reserve/Equipment Fund Total			**(65,345.20)**	**(132,321.97)**	**(132,331.97)**	**(143,183.63)**
35						
State Fund						
	Revenue					
		Interest	(29.59)	(20.19)	(25.24)	(25.24)
	Liquid Fuels					
		PA	(160,539.32)	(147,283.78)	(147,283.78)	(168,369.97)
State Fund Total			**(160,568.91)**	**(147,303.97)**	**(147,309.02)**	**(168,395.21)**
Grand Total			**$ (527,946)**	**$ (564,760)**	**$ (551,800)**	**$ (621,033)**

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, the Board increased the millage .5 mills for 3 years to fund capital expenses for the Maintenance Department. Revenue from this dedicated tax is deposited into the Capital Equipment Fund. The Township replaced a single axle truck in 2015 and will purchase another single axle truck in 2016.

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 adopted an equipment replacement policy, which provides for a transfer from the General Fund and the Liquid Fuels Fund every year to fund future equipment purchases. $50,000 is budgeted in 2016.

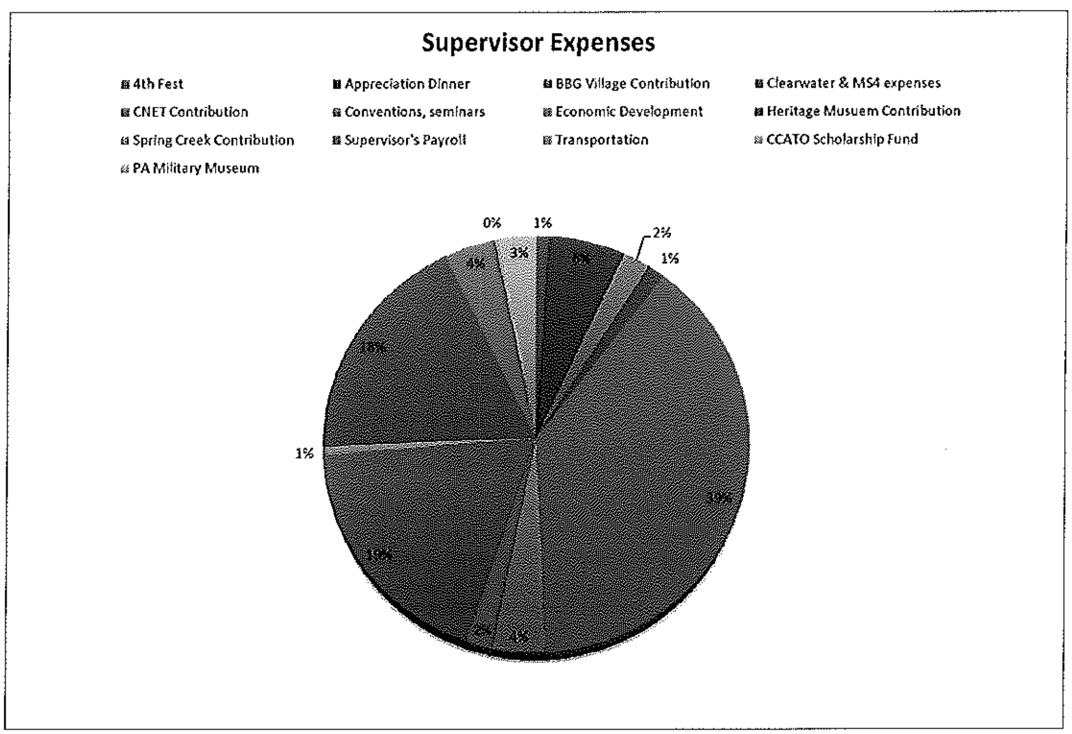
Interest Earnings result from the investment of the capital reserve fund into various financial instruments.

STATE FUND REVENUE

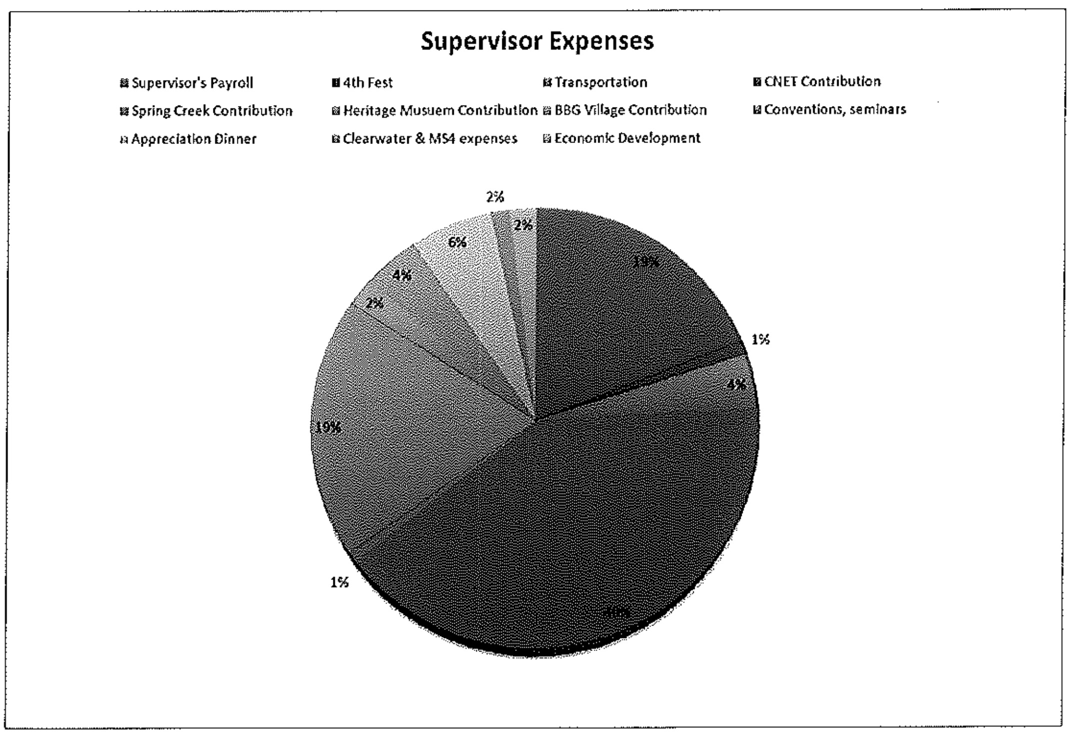
Liquid Fuels disbursements from the state are received yearly and are restricted for specific road maintenance uses prescribed by PennDOT. The Township will receive an additional $20,000 in funding in 2016. This is due to Act 89, which infused funds into the state for transportation needs.

Interest Earnings result from investment of liquid fuels money.

GL#	Description	Funding Source	Budget 15	15 YTD Actual	15 by Yr End	Budget 16
11						
Supervisors						
400						
	Payroll Exp. Supervisors	General Fund	$ 9,375.00	$ 6,562.50	$ 8,906.25	$ 9,375.00
	4th Fest	General Fund	500.00	500.00	500.00	500.00
	Transportation to seminars, meetings	General Fund	2,000	1,566	1,766	2,000
	CNET Contribution	General Fund	19,112.00	19,012.25	19,112.00	19,789.00
	Contribution to Spring Creek Proj.	General Fund	350.00	350.00	350.00	350.00
	Heritage Museum Contr.	General Fund	9,111.38	9,111.00	9,111.00	9,474.66
	BBG Vlge Conserv	General Fund	1,100.00	1,100.00	1,100.00	1,100.00
	Conventions, seminars, luncheons	General Fund	2,000	1,142	1,342	2,000
	Appreciation Dinner	General Fund	2,500		3,000	3,000
	Clearwater Conservancy w/MS4 expenses	General Fund	701	701	701	701
	Economic development	General Fund	5,000			1,000
	Friends of the PA Military Museum	General Fund	750	750	750	1,500
	CCATO Scholarship Fund	General Fund				200
Supervisors Total			52,499.17	40,794.56	46,638.06	50,989.45
Grand Total			$ 52,499	$ 40,795	$ 46,638	$ 50,989



GL#	Description	Funding Source	Budget 15	15 YTD Actual	15 by Yr End	Budget 16
11						
Supervisors						
400						
	Payroll Exp. Supervisors					
		General Fund	$ 9,375.00	$ 6,562.50	$ 8,906.25	$ 9,375.00
	4th Fest					
		General Fund	500.00	500.00	500.00	500.00
	Transportation to seminars, meetings					
		General Fund	2,000	1,566	1,766	2,000
	CNET Contribution					
		General Fund	19,112.00	19,012.25	19,112.00	19,789.00
	Contribution to Spring Creek Proj.					
		General Fund	350.00	350.00	350.00	350.00
	Heritage Museum Contr.					
		General Fund	9,111.38	9,111.00	9,111.00	9,474.66
	BBG Vlge Conserv					
		General Fund	1,100.00	1,100.00	1,100.00	1,100.00
	Conventions, seminars, luncheons					
		General Fund	2,000	1,142	1,342	2,000
	Appreciation Dinner					
		General Fund	2,500		3,000	3,000
	Clearwater Conservancy w/MS4 expenses					
		General Fund	701	701	701	701
	Economic development					
		General Fund	5,000		0	1,000
	Friends of the PA Military Museum					
		General Fund	750	1,000	1,000	
Supervisors Total			52,499.17	41,044.56	46,888.06	49,289.45
Grand Total			$ 52,499	$ 41,045	$ 46,888	$ 49,289



GL#	Description	Funding Source	Budget 15	15 YTD Actual	15 by Yr End	Budget 16
12						
	Administration & Management					
401						
	Payroll Exp. Mgr, Staff Asst.					
		General Fund	$ 107,437.82	$ 86,417.73	$ 108,022.16	$ 113,782.00
	Office Supplies & Postage					
		General Fund	7,000.00	6,982.12	7,482.12	8,000.00
	Telephone Expenses					
		General Fund	3,000.00	2,463.27	2,977.27	8,000.00
	Transportation to seminars, meetings					
		General Fund	1,000.00	263.93	363.93	700.00
	Legal Ads					
		General Fund	3,500.00	2,574.23	2,974.23	3,000.00
	Rental-Office Equip.					
		General Fund	3,500.00	4,353.04	4,790.62	5,000.00
	Conventions & Seminars					
		General Fund	2,000.00	1,926.71	1,926.71	2,000.00
	Lunch & Breakfast Meetings					
		General Fund	300.00	243.30	243.30	300.00
	Dues & Subscriptions					
		General Fund	3,500.00	1,798.71	1,848.71	3,000.00
	Professional Services - Codification					
		General Fund	14,200	7,100	14,000	2,500
	Professional Services- Master Plan					
		General Fund	15,000	9,853	9,853	
471						
	General Obligation Term Bond-principal					
		General Fund	135,000.00	135,000.00	135,000.00	145,000.00
472						
	General Obligation Term Bond-interest					
		General Fund	7,421.88	7,421.88	7,421.88	573.96
486						
	Insurance & Bonding					
		General Fund	81,778.75	35,574.00	44,467.50	45,134.51
487						
	Employee Taxes & Benefits - Twp. Share					
		General Fund	65,017.41	48,352.30	55,791.12	63,430.54
	Employee Health, Dental, Accident					
		General Fund	149,251.20	157,962.16	170,113.10	186,932.17
492						
	Transfer to Capital Reserve (Equip. budget)					
		General Fund	65,000.00	65,000.00	65,000.00	142,851.66
	Administration & Management Total		663,907.06	573,286.41	632,275.64	730,204.84
Grand Total			$ 663,907	$ 573,286	$ 632,276	$ 730,205

GL#	Description	Funding Source	Budget 15	15 YTD Actual	15 by Yr End	Budget 16
12						
	Administration & Management					
401						
	Payroll Exp. Mgr, Staff Asst.					
		General Fund	$ 107,437.82	$ 86,417.73	$ 108,022.16	$ 112,652.90
	Office Supplies & Postage					
		General Fund	7,000.00	6,982.12	7,482.12	8,000.00
	Telephone Expenses					
		General Fund	3,000.00	2,463.27	2,977.27	8,000.00
	Transportation to seminars, meetings					
		General Fund	1,000.00	263.93	363.93	700.00
	Legal Ads					
		General Fund	3,500.00	2,574.23	2,974.23	3,000.00
	Rental-Office Equip.					
		General Fund	3,500.00	4,353.04	4,790.62	5,000.00
	Conventions & Seminars					
		General Fund	2,000.00	1,926.71	1,926.71	2,000.00
	Lunch & Breakfast Meetings					
		General Fund	300.00	243.30	243.30	300.00
	Dues & Subscriptions					
		General Fund	3,500.00	1,798.71	1,848.71	3,000.00
	Professional Services - Codification					
		General Fund	14,200	7,100	14,000	2,500
	Professional Services- Master Plan					
		General Fund	15,000	9,853	9,853	
471						
	General Obligation Term Bond-principal					
		General Fund	135,000.00	135,000.00	135,000.00	145,000.00
472						
	General Obligation Term Bond-interest					
		General Fund	7,421.88	7,421.88	7,421.88	573.96
486						
	Insurance & Bonding					
		General Fund	81,778.75	35,574.00	44,467.50	45,134.51
487						
	Employee Taxes & Benefits - Twp. Share					
		General Fund	65,017.41	48,352.30	55,791.12	63,257.83
	Employee Health, Dental, Accident					
		General Fund	149,251.20	157,962.16	170,113.10	186,932.17
492						
	Transfer to Capital Reserve (Equip. budget)					
		General Fund	65,000.00	65,000.00	65,000.00	142,851.66
	Administration & Management Total		663,907.06	573,286.41	632,275.64	728,903.03
Grand Total			$ 663,907	$ 573,286	$ 632,276	$ 728,903

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, the Centre County Economic Development Partnership, the Centre County Association of Township Officials Scholarship Fund 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

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 completed a codification program. Money will be budgeted each year 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. In 2016, the Township will replace its aging phone system at a cost of $5,000.

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.

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 7.9 percent in 2016. 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 $50,000 to the capital reserve fund in 2016. A new single axle truck will be purchased in 2016. The Toro mower will also be replaced.

GL#	Description	Funding Source	Budget 15	15 YTD Actual	15 by Yr End	Budget 16
13						
	Financial Administration					
402						
	Auditing Expenses					
		General Fund	$ 5,200.00	$ 4,000.00	$ 4,000.00	$ 4,000.00
	Payroll Exp.Finance					
		General Fund	37,870.56	28,143.77	37,611.41	39,773.74
	IT Services					
		General Fund	1,500.00	924.00	924.00	5,000.00
	Financial Administration Total		**44,570.56**	**33,067.77**	**42,535.41**	**48,773.74**
14						
	Tax Collection					
403						
	Office Supplies & Postage					
		General Fund	2,100.00	1,529.49	1,529.49	2,000.00
	Mailing Services - Tax Forms					
		General Fund	1,000.00	1,146.60	1,146.60	1,200.00
	Tax Sofware Licenses, Maint.					
		General Fund	2,000.00	602.43	702.43	1,500.00
	EIT/LST collection fees Centre Tax					
		General Fund	20,000.00	16,053.31	18,053.31	18,000.00
	Tax Collection Total		**25,100.00**	**19,331.83**	**21,431.83**	**22,700.00**
15						
	Township Solicitor					
404						
	Legal Services					
		General Fund	12,000.00	4,484.55	4,984.55	12,000.00
	Township Solicitor Total		**12,000.00**	**4,484.55**	**4,984.55**	**12,000.00**
17						
	Township Engineer					
408						
	Engineering Services					
		General Fund	30,000.00	32,463.30	40,579.13	30,000.00
	MS-4 permitting Clearwater					
		General Fund	2,500.00	700.00	700.00	3,000.00
	MS-4 permitting DEP					
		General Fund	2,500.00	2,500.00	2,500.00	3,000.00
	Township Engineer Total		**35,000.00**	**35,663.30**	**43,779.13**	**36,000.00**
Grand Total			**$ 116,671**	**$ 92,547**	**$ 112,731**	**$ 119,474**

Finance & Tax Collection:

The Finance Administrator is responsible for maintaining all of the Township's funds, accounts and investments and for payment of monthly invoices. In addition, the Finance Administrator 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 Administrator 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-Beard to complete the yearly audit, as required by DCED.

Payroll Expense: This represents the portion of the Finance Administrator'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 Administrator'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 **IT Services:** The Township will hire an on call IT person in 2016 to help maintain its computers and software. This line item also funds software purchases and any computer related training that Staff may need.

Office Supplies: This line item is used to purchase envelopes, forms and other supplies that are needed by the Finance Administrator 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 2016. 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 15	15 YTD Actual	15 by Yr End	Budget 16
31						
	Police Services					
410						
	Police Services					
		General Fund	$ 412,746.88	$ 353,008.00	$ 412,746.88	$ 422,565.00
Police Services Total			412,746.88	353,008.00	412,746.88	422,565.00
32						
	Zoning & Ordinance Enforcement					
414						
	Payroll Exp. Zoning, Ord. Enforce.					
		General Fund	62,502.34	52,557.57	68,324.84	67,551.88
Zoning & Ordinance Enforcement Total			62,502.34	52,557.57	68,324.84	67,551.88
33						
	Sewage Enforcement					
413						
	Code Enforcement - SEO		6,981.15	1,526.00	2,289.00	5,000.00
Sewage Enforcement Total			6,981.15	1,526.00	2,289.00	5,000.00
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	50,000.00	49,842.02		50,000.00
	Capital Equipment/Firematics					
		Fire Equipment Fund	50,000.00	71,377.00	71,377.00	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	125.00		0.00	125.00
	State Grant distribution					
		Fire Equipment Fund	43,385.05	42,336.61	42,336.61	42,336.61
Fire Protection Total			149,681.55	163,555.63	124,856.61	148,633.11
37						
	Fire Hydrant Fund					
411						
	Fire hydrant -SCBWA					
		Fire Hydrant Fund	13,605.00	11,382.50	15,307.50	15,307.50
Fire Hydrant Fund Total			13,605.00	11,382.50	15,307.50	15,307.50
Grand Total			$ 645,517	$ 582,030	$ 623,525	$ 659,057

GL#	Description	Funding Source	Budget 15	15 YTD Actual	15 by Yr End	Budget 16
31						
	Police Services					
410						
	Police Services					
		General Fund	$ 412,746.88	$ 353,008.00	$ 412,746.88	$ 428,199.20
Police Services Total			**412,746.88**	**353,008.00**	**412,746.88**	**428,199.20**
32						
	Zoning & Ordinance Enforcement					
414						
	Payroll Exp. Zoning, Ord. Enforce.					
		General Fund	62,502.34	52,557.57	68,324.84	67,551.88
Zoning & Ordinance Enforcement Total			**62,502.34**	**52,557.57**	**68,324.84**	**67,551.88**
33						
	Sewage Enforcement					
413						
	Code Enforcement - SEO		6,981.15	1,526.00	2,289.00	5,000.00
Sewage Enforcement Total			**6,981.15**	**1,526.00**	**2,289.00**	**5,000.00**
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	50,000.00	49,842.02		50,000.00
	Capital Equipment/Firematics					
		Fire Equipment Fund	50,000.00	71,377.00	71,377.00	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	125.00		0.00	125.00
	State Grant distribution					
		Fire Equipment Fund	43,385.05	42,336.61	42,336.61	42,336.61
Fire Protection Total			**149,681.55**	**163,555.63**	**124,856.61**	**148,633.11**
37						
	Fire Hydrant Fund					
411						
	Fire hydrant -SCBWA					
		Fire Hydrant Fund	13,605.00	11,382.50	15,307.50	15,307.50
Fire Hydrant Fund Total			**13,605.00**	**11,382.50**	**15,307.50**	**15,307.50**
Grand Total			**$ 645,517**	**$ 582,030**	**$ 623,525**	**$ 664,692**

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 2016, 75 hours per week are budgeted at a cost of $108.35 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 providing accounting services each month for the fire company.

413 **Code Enforcement –SEO:** This account pays the fees of the SEO for her 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.

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 2016, 76 hours per week are budgeted at a cost of $108.35 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 providing accounting services each month for the fire company.

413 **Code Enforcement –SEO:** This account pays the fees of the SEO for her 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.

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 15	15 YTD Actual	15 by Yr End	Budget 16
41						
	Public Works					
409						
	Highway fuels- gasoline					
		General Fund	861.16	475.72	666.01	800.00
430						
	Uniforms					
		General Fund	3,800.00	3,228.71	3,874.45	3,900.00
	Public Works Total		4,661.16	3,704.43	4,540.46	4,700.00
42						
	Snow and Ice Control					
432						
	Operating Supplies-Salt, Anti-skid					
		State Fund	25,000.00	21,887.28	24,887.28	25,000.00
	Payroll Exp.Snow & Ice Control					
		General Fund	32,019.00	30,309.73	39,402.65	39,155.55
		State Fund				
	Snow and Ice Control Total		57,019.00	52,197.01	64,289.93	64,155.55
	Road Maintenance					
438						
	Payroll Exp.-Road Maint.					
		General Fund	124,954.00	109,412.24	142,235.91	132,462.35
	Low sulfur diesel fuel					
		State Fund	25,000.00	11,804.99	15,304.99	20,000.00
	Maintenance Roads & Bridges					
		General Fund	7,479.19	7,381.02	7,381.02	7,500.00
		State Fund	9,000.00	6,300.20	6,800.20	9,000.00
	Road Maintenance Total		166,433.19	134,898.45	171,722.12	168,962.35
43						
	Traffic Signs & Signals					
433						
	Public Utility - Electric					
		General Fund	5,800.00	6,341.30	7,609.56	8,000.00
	Repair & Maint.-Traffic Lights					
		General Fund	300.00	514.74	514.74	1,000.00
	Public Works-Signs, Supplies					
		General Fund	1,000.00	2,504.87	2,704.87	3,000.00
	Payroll Exp.Traffic Signs					
		General Fund	2,897.00	1,785.26	2,320.84	2,186.74
	Heating - Maint. Shed					
		General Fund	5,000.00	2,193.79	2,742.24	4,000.00
	Heating - Meeting Room					
		General Fund	3,000.00	2,960.91	3,701.14	4,000.00
434						
	Repair & Maint.-Steet Lights					
		General Fund	300.00		0.00	300.00
	Traffic Signs & Signals Total		18,297.00	16,300.87	19,593.38	22,486.74
Grand Total			$ 246,410	$ 207,101	$ 260,146	$ 260,305

GL#	Description	Funding Source	Budget 15	15 YTD Actual	15 by Yr End	Budget 16
44						
Equip.Maint.						
437						
	Payroll Exp.-Equip. Repair	General Fund	$ 19,650.00	$ 12,551.98	$ 16,317.57	$ 15,847.01
	Repairs & Maint.-Hwy Equip.	State Fund	8,500.00		0.00	5,000.00
	Small tools	General Fund	2,000.00	3,232.06	3,332.06	3,000.00
	Tool & Equp. Maint.	General Fund	7,000.00	7,106.86	7,106.86	7,000.00
438						
	Diesel fuel	General Fund	500.00	0.00	0.00	250.00
Equip.Maint. Total			**37,650.00**	**22,890.90**	**26,756.49**	**31,097.01**
45						
Parks & Grounds						
439						
	Blacksmith Shop	General Fund				10,000.00
	Tussey Pond Park Master Plan (DCNR Grant)	General Fund				15,000.00
454						
	Operating Supplies	General Fund	600.00	422.35	522.35	600.00
	Payroll Exp.-Parks & Grounds	General Fund	9,258.00	10,986.31	14,282.20	6,125.18
	Shade tree commission	General Fund	5,750.00	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			**29,108.00**	**13,021.66**	**30,804.55**	**50,975.18**
Grand Total			**$ 66,758**	**$ 35,913**	**$ 57,561**	**$ 82,072**

Maintenance
Physical Plant

GL#	Description	Funding Source	Budget 15	15 YTD Actual	15 by Yr End	Budget 16
18						
	Physical Plant					
	409					
	Payroll Exp. Public Works					
		General Fund	$ 5,724.00	$ 3,201.33	$ 4,161.73	$ 3,990.34
	Repair & Maint.-Bldgs.					
		General Fund	2,000.00	1,222.39	1,527.99	2,000.00
	Security, Refuse, Water					
		General Fund	300.00	589.88	689.88	700.00
	Heating & Operating Supplies					
		General Fund	5,273.64	1,287.22	3,287.22	5,000.00
	Office cleaning, entrance mats, refuse removal, security					
		General Fund	6,500.00	2,650.00	3,510.00	3,500.00
	Physical Plant Total		19,797.64	8,950.82	13,176.82	15,190.34
Grand Total			$ 19,798	$ 8,951	$ 13,177	$ 15,190

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.

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 2016. Projects for 2016 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, $3,000 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 2016, 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 15	15 YTD Actual	15 by Yr End	Budget 16
62						
Roads						
439						
	East Drive - Stormwater Improvements	State Fund	5,000.00			
	Smith Lane Bridge Decking and Beam Repair	State Fund	8,500.00		8,500.00	
	Lamp Post Lane (Ishler to Meyers) - Overlay	State Fund	35,000.00	39,454.80	39,454.80	
	Anna St. to Pine Tree - Overlay	State Fund	12,500.00	14,229.60	14,229.60	
	Kimport Avenue - Stormwater Improvements	State Fund	10,000.00	10,995.60	10,995.60	
	Kimport Avenue	State Fund				34,000.00
	Pine Tree Avenue	State Fund				55,000.00
	Warner Boulevard Shared Use Path	State Fund				10,000.00
	Slurry Seal (Belle, Tressler, Ishler in '16)	State Fund	15,000.00	11,048.13	11,048.13	20,000.00
	North Academy and Willowbrook Improvements*	General Fund				7,500.00
Roads Total			86,000.00	75,728.13	84,228.13	126,500.00
Road Maintenance						
439						
	Tar & Chip sealing	State Fund	7,000.00			7,000.00
Road Maintenance Total			7,000.00			7,000.00
and Total			$ 93,000	$ 75,728	$ 84,228	$ 133,500

* North Academy Chip Sealing	2,500
* Willowbrook Curb/Guttter	5,000
	7,500

Road Projects: We will pay for the following road projects out of the Liquid Fuels Fund.

Kimport Avenue Overlay and Stormwater **$34,000.00**

Stormwater upgrades will be completed on Kimport Avenue from Ishler Street to Meyers Estate. The road will also be paved.

Pine Tree Avenue Stormwater and Fiber Mat Paving **$55,000.00**

Stormwater upgrades will be completed along the entire stretch of Pine Tree Avenue. The road will also be paved with fiber mat material.

Warner Boulevard Shared Use Path **$10,000.00**

As part of the Warner Boulevard road project, the state will install a 7 foot wide shared used asphalt path on the east side of the road. The Township will contribute 20 percent of the cost of the project.

Chip Sealing **$7,000.00**

Chip sealing has been used effectively in the past. We plan to chip seal Mountain Road, Houser Road and various shoulders in the Township.

Slurry Seal **$20,000.00**

The Township will apply slurry seal to the following roads in 2016: Belle Avenue, Tressler Street and Ishler Street (from Belle to Tressler)

We will pay for the following road projects out of the General Fund:

Willowbrook Curb and Gutter **$5,000.00**

Failing sections of curb and gutter in Willowbrook will be replaced.

North Academy Street Chip Sealing **$2,500.00**

North Academy Street will be chip sealed.

GL#	Description	Funding Source	Budget 15	15 YTD Actual	15 by Yr End	Budget 16
21						
COG						
414						
	Planning Commission CRPA					
		General Fund	67,571.00	50,678.25	67,571.00	77,395.00
	Planning Commission CCMPO					
		General Fund	10,795.00	8,096.25	10,795.00	10,136.00
450						
	Parks & Recreation Department					
		General Fund	128,142.00	96,106.50	128,142.00	140,432.00
	Parks & Rec-Regional Parks					
		General Fund	46,110.00	34,582.50	46,110.00	39,528.00
	Regional Nature Center					
		General Fund	6,060.00	4,545.00	6,060.00	6,352.00
	Senior Center					
		General Fund	7,110.00	5,332.50	7,110.00	11,877.00
	Pool Capital					
		General Fund	45,125.00	33,843.75	45,125.00	45,157.00
	Parks Capital					
		General Fund	17,686.00	13,264.50	17,686.00	17,834.00
456						
	Schlow Library Contribution - Operating & Capital					
		General Fund	93,997.00	70,497.75	93,997.00	89,470.00
481						
	COG Administration					
		General Fund	36,241.00	27,180.75	36,241.00	34,237.00
	COG Building Capital					
		General Fund	1,689.00	1,266.75	1,689.00	1,754.00
	Contingency					
		General Fund		0.00	0.00	
	Emergency Management					
		General Fund	10,227.00	7,670.25	10,227.00	10,671.00
	Emergency Contingency					
		General Fund	151.00	113.25	151.00	
COG Total			470,904.00	353,178.00	470,904.00	484,843.00
Grand Total			$ 470,904	$ 353,178	$ 470,904	$ 484,843

Special and Regional
Programs

GL#	Description	Funding Source	Budget 15	15 YTD Actual	15 by Yr End	Budget 16
22						
CATA						
447						
	Contribution to Government-operating CATA					
		General Fund	$ 29,783.00	$ 26,464.50	$26,464.50	$ 26,464.50
CATA Total			**29,783.00**	**26,464.50**	**26,464.50**	**26,464.50**
24						
Memorial Day Payroll						
457						
	Payroll - Celebrations					
		General Fund	3,000.00			1,500.00
Memorial Day Payroll Total			**3,000.00**			**1,500.00**
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	4,962.54	5,684.76	6,500.00
Street Lighting Total			**6,500.00**	**4,962.54**	**5,684.76**	**6,500.00**
Grand Total			**$ 39,492**	**$ 31,584**	**$ 32,358**	**$ 34,673**

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 2015.

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 will increase the amount of planning time we purchase in 2016. The Township will purchase 40 percent of Mark Boeckel's time next 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 are included in this line item.