# HARRIS TOWNSHIP

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TO: Board of Supervisors

FROM: Amy Farkas, Township Manager

RE: 2017 Operating Budget

DATE: October 20, 2016

I am pleased to present the 2017 Operating Budget to you.

To say that this budget has been a challenge is an understatement. We entered the budget thinking we were on sure financial footing. We found in the course of crafting the budget that this is simply not the case.

Simply stated, our former finance administrator was not skilled in budget projections or fund accounting. She was showing 100 percent of our real estate tax revenue in the General Fund, then adding in transfers to move the dedicated money (for the capital equipment, fire equipment, fire hydrants and street lighting) to those accounts. She was also overstating the growth in our real estate tax revenue.

This was all masked by the growth in our real estate transfer tax money. That number was always set low, mainly because we were never certain how much real estate would change hands during the year. We had two years of better than expected growth, which offset the deficit we were running on the real estate tax revenue side.

Dwight Miller, the finance director for the Borough of State College, and I have worked closely to craft a more realistic budget for 2017. This has meant adjusting our real estate tax revenues down and showing the proper accounting for the dedicated millages.

This now leaves us with a more realistic view of our finances. Moving forward, Mr. Miller and I will spend the next 60 days cleaning up the fund accounting so we have our money in the right line items. This will help us have better monthly reporting and a more accurate picture of where we are financially.

**Financial Outlook**

We need to shore up our financial footing in 2017. We are showing a projected fund balance of less than $20,000 in the General Fund at this time. We know that the COG numbers are being adjusted and will be slightly higher than what is currently budgeted. This will lower our projected fund balance.

Staff has moved what expenses we could out of the General Fund and into the Liquid Fuels accounts. Though I am never a fan of lowering the amount of police services we purchase, the Board should consider dropping down to 74 hours per week instead of 75. This will result in a savings of $7,000.

Lastly, I would urge the Board to consider the possibility of raising our real estate revenue by .10 mill. This would add an additional $19,000 in revenue into our General Fund and provide us with a cushion while we continue to smooth our finances.

**The Future**

Despite our fiscal challenges, the future in Harris Township remains bright. We have included money in the budget to pay for the first down payment on the land for our new maintenance facility. The Board also recently selected a financial advisor for the project and set a timeline to keep the project moving forward.

We have also included money to complete a master plan for our newest park, Tussey Pond Park. This project, which is being jointly funded by the Township and a state grant from the Department of Conservation and Natural Resources, will provide a vision for this park. We hope that this park, with its pond and its views of the valley, will become a destination park for the Centre Region.

Lastly, we have also included money to cover our share of a regional pollution reduction plan study. This study, which is required by the state of Pennsylvania under our MS4 permit, will develop a pollution reduction plan for the Spring Creek watershed.

**Final Thoughts**

I like to believe that everything happens for a reason. Had we not transitioned our accounting to the Borough of State College and caught these issues now, we would have had a very tough 2017. Mr. Miller and I feel comfortable with the numbers that we are presenting to you. We are also confident that after we make the necessary adjustments, we will be able to get the Township back on firm financial footing.

I would be remiss if I didn't take a moment to thank Mr. Miller for going above and beyond to help me with this budget. He worked with me to ensure that we would have the most accurate numbers and projections possible. He also gave me a crash course in pivot tables so I could finish the budget and get it out on time. I am confident that the Board made the right decision to move our financial administration to the Borough.

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 2017*

| Sum of Budget 17 | | | General Fund | Cap. Equip. | State Fund | Fire Equip. | Fire Hyd. | Light Fund | Projected Fund Balances Dec. 31, 2017---------------> |
|---|---|---|---|---|---|---|---|---|---|
| I | **Projected Fund Balance D** | General Fund | (73,775.77) | | | | | | (73,775.77) |
| | | Other funds | | (164,626.84) | (68,634.05) | (123,070.44) | (1,295.80) | (1,944.15) | (359,571.28) |
| | Tax Revenues | Capital Reserve Fund | | (94,317.00) | | | | | (94,317.00) |
| | | Fire Equipment Fund | | | | (244,472.00) | | | (244,472.00) |
| | | Fire Hydrant Fund | | | | | (16,627.66) | | (16,627.66) |
| | | General Fund | (1,815,823.93) | | | | | | (1,815,823.93) |
| | | Light Fund | | | | | | (8,454.11) | (8,454.11) |
| | | Miscellaneous | 0.00 | | | | | | 0.00 |
| | Revenues | | | (331.97) | (458.57) | (43,707.78) | (0.16) | (0.21) | (44,498.69) |
| | Revenue-Other | | (274,488.33) | | | | | | (274,488.33) |
| | Liquid Fuels | State Fund | | | (177,038.19) | | | | (177,038.19) |
| | Interfund TX | Capital Reserve Fund | | 0.00 | | | | | 0.00 |
| | Transfer from Tax Fund | | | | | | | | |
| | Transfers | General Fund | 0.00 | | | | | | 0.00 |
| **I Totals** | | | $ (2,164,088) | $ (259,276) | $ (246,131) | $ (411,250) | $ (17,924) | $ (10,398) | $ (3,109,067) |
| X | **Govt. Services** | Supervisors | 52,431.99 | | | | | | 52,431.99 |
| | **Administration** | Administration & Management | 630,638.51 | | | | | | 630,638.51 |
| | **Public Safety** | Fire Hydrant Fund | | | | | 15,307.50 | | 15,307.50 |
| | | Fire Protection | | | | 148,633.11 | | | 148,633.11 |
| | | Police Services | 425,896.00 | | | | | | 425,896.00 |
| | | Sewage Enforcement | 3,500.00 | | | | | | 3,500.00 |
| | | Zoning & Ordinance Enforcement | 69,945.00 | | | | | | 69,945.00 |
| | **Public Works** | Equip.Maint. | 25,654.00 | | 5,000.00 | | | | 30,654.00 |
| | | Parks & Grounds | 37,253.00 | | | | | | 37,253.00 |
| | | Road Maintenance | 129,412.00 | | 37,500.00 | | | | 166,912.00 |
| | | Snow and Ice Control | 14,143.00 | | 25,000.00 | | | | 39,143.00 |
| | | Traffic Signs & Signals | 64,379.00 | | 1,300.00 | | | | 65,679.00 |
| | | Roads | 7,500.00 | | | | | | 7,500.00 |
| | | Public Works | 4,500.00 | | | | | | 4,500.00 |
| | **Maintenance** | Physical Plant | 16,911.00 | | | | | | 16,911.00 |
| | | Public Works | 800.00 | | | | | | 800.00 |
| | **Finance** | Financial Administration | 48,919.00 | | | | | | 48,919.00 |
| | | Tax Collection | 25,000.00 | | | | | | 25,000.00 |
| | **Professional Svcs** | Township Engineer | 41,000.00 | | | | | | 41,000.00 |
| | | Township Solicitor | 12,000.00 | | | | | | 12,000.00 |
| | **Regional Programs** | CATA | 28,298.00 | | | | | | 28,298.00 |
| | | COG | 489,575.00 | | | | | | 489,575.00 |
| | | Street Lighting | | | | | | 6,500.00 | 6,500.00 |
| | **Celebrations** | Memorial Day Payroll | 762.00 | | | | | | 762.00 |
| | | Memorial Day Supplies | 208.91 | | | | | | 208.91 |
| | **Capital Exp.** | Equipment | | 110,000.00 | (7,605.00) | | | | 102,395.00 |
| | | Roads | | | 162,000.00 | | | | 162,000.00 |
| X Totals | | | 2,128,726.41 | 110,000.00 | 223,195.00 | 148,633.11 | 15,307.50 | 6,500.00 | 2,632,362.02 |
| Projected Fund Balances Dec. 31, 2017---------------> | | | $ (35,362) | $ (149,276) | $ (22,936) | $ (262,617) | $ (2,616) | $ (3,898) | $ (476,705) |

*DESIGNATED RESERVE FUND: ROAD EQUIPMENT REPLACEMENT*

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **2016** | **2017** | **2018** | **2019** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** |
| | | | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast |
| Cash Balance January 1 | | $253,149 | $171,249 | $176,049 | $89,252 | $20,675 | ($78,712) | ($182,506) | ($263,129) | ($327,508) | ($467,358) |
| Revenue | | | | | | | | | | | |
| General Fund Allocation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax Funds | | 74,000 | 94,649 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Loan from the General Fund | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |
| Sale Of Used Equipment | | 10,950 | 20,000 | 7,500 | 5,000 | 5,000 | 5,000 | 7,500 | 5,000 | 10,000 | 10,000 |
| Total Revenue | | $ 85,100.29 | $ 114,799.28 | $ 7,650.32 | $ 5,150.32 | $ 5,150.33 | $ 5,150.34 | $ 7,650.35 | $ 5,150.36 | $ 10,150.37 | $ 10,150.38 |
| Expenditures | | | | | | | | | | | |
| Repayment of General Fund when grant received | | 0 | 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 **REPLACED 2016** | (160,000) | | | | | | | | | |
| ***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 | | (110,000) | | | | | | | | |
| 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 | | -167,000 | -110,000 | -94,447 | -73,727 | -104,538 | -108,944 | -88,273 | -69,530 | -150,000 | 0 |
| Cash Balance December 31 | | $171,249 | $ 176,048.57 | $89,252 | $20,675 | -$78,712 | -$182,506 | -$263,129 | -$327,508 | -$467,358 | -$457,207 |

(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 | 2016 Rate | 2017 Rate @ 2.00% | 2017 Annual base Salary w/COLA incr. | Add for O/T | Add for Merit | Annual Total | FICA 7.65% | Township retirement contrib. 7.65% | Long/Life Ins. | Health Sing. E&S Fam. | RATE* $1,051 $2,271 $2,734 | Dental $49 $79 $113 | Health Insur. Adm.Fee Wellness Benefits | Unemp. Insur. 1.0% on 1st 9500 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Township Manager | 2080 | | 36.71 | 37.44 | 77,884 | | 1,168 | 79,052 | 5,933 | 5,933 | 517 | S | 12,612 | 585 | | 95 | 183,779 |
| Administrative Assistant | 2080 | 35 | 17.54 | 17.89 | 37,213 | 939 | 572 | 38,724 | 2,789 | 2,789 | 389 | F | 32,806 | 1,351 | | 95 | 117,669 |
| Finance Officer | 0 | | | | | - | - | - | | | | | | | | - | - |
| Finance Assistant | 1040 | | 18.50 | 18.87 | 19,625 | - | 294 | 19,919 | 1,351 | | | | | | | 95 | 41,284 |
| Zoning Officer | 2080 | 40 | 31.57 | 32.20 | 66,979 | 1,932 | 1,034 | 69,945 | 5,119 | 5,119 | 542 | F | 32,806 | 1,351 | | 95 | 184,921 |
| | | | | | | | | - | | | | | | | | | |
| Maintenance Superintendent | 2080 | 40 | 33.58 | 34.25 | 71,243 | 2,055 | 1,099 | 74,398 | 5,326 | 5,326 | 572 | E&S | 27,254 | 1,351 | | 95 | 188,720 |
| Maintenance Worker | 2080 | 35 | 19.11 | 19.49 | 40,544 | 1,023 | 624 | 42,191 | 3,212 | 3,212 | 352 | S | 12,612 | - | | 95 | 103,865 |
| Maintenance Worker | 2080 | 45 | 19.70 | 20.09 | 41,796 | 1,356 | 647 | 43,799 | 3,064 | 3,064 | 329 | F | 32,806 | 1,351 | | 95 | 128,308 |
| Maintenance Worker | 2080 | 45 | 23.40 | 23.87 | 49,645 | 1,611 | 769 | 52,025 | 3,940 | 3,940 | 523 | S | 12,612 | 585 | | 95 | 125,746 |
| Administrative fee-health insurance | | | | | | | | - | | | | | | | 898 | | 898 |
| Supervisors (5)** | 60 | | 156.25 | 156.25 | 9,375 | | | 9,375 | 717 | | 324 | | | | | | 19,791 |
| Totals | | | | | $ 414,304 | $ 8,917 | $ 6,208 | | $ 31,452 | $ 29,384 | $ 3,548 | | $ 163,507 | $ 6,575 | $ 898 | $ 760 | $ 1,094,981 |

Revenues
General Fund

| Funding Sou Title | Sub Program # | Budget 16 | 16 YTD Actual | 16 By End | Budget 17 |
|---|---|---|---|---|---|
| 1 | | | | | |
| **General Fund** | | | | | |
| **Tax Revenues** | | | | | |
| | Income Taxes | (902,239) | (672,330) | (845,830) | (930,391) |
| | Real Estate Tax | (742,813) | (647,573) | (735,827) | (722,333) |
| | Real Estate Transfer Tax | (145,000) | (165,818) | (225,818) | (160,000) |
| | PURTA | (2,300) | 1,321 | 1,321 | (2,300) |
| | PLCB | (800) | (600) | (600) | (800) |
| **Revenue-Other** | | | | | |
| | Zoning Permits & Licenses | (14,670) | (13,557) | (14,557) | (15,000) |
| | Cable Franchise Fees | (109,208) | (79,880) | (108,040) | (108,040) |
| | Code Violations | (7,337) | (4,255) | (6,755) | (7,000) |
| | Interest | (693) | (1,157) | (1,207) | (1,207) |
| | COG Lease | (17,387) | (8,693) | (17,387) | (17,387) |
| | Police - Prior Yr. Reim. | | (42,163) | (42,163) | |
| | In-Lieu-Forest | (12,698) | 4,306 | (12,698) | (19,400) |
| | In-Lieu-PSU | (11,053) | (11,053) | (11,053) | (11,053) |
| | Engr. Fee Reimb. | (5,889) | (3,295) | (4,767) | (4,767) |
| | Sewage Fee Reimb. | (1,503) | (1,920) | (2,400) | (2,496) |
| | Fire Company - Bookkeeping svc | (1,200) | (600) | (1,200) | (1,200) |
| | Tax & Pension Reimb. | (50,584) | (40,904) | (48,304) | (47,563) |
| | Marcellus shale revenue | (1,874) | (1,874) | (1,874) | (1,874) |
| | Tussey Bus Svc.& other misc. | (13,665) | (34,935) | (34,935) | (15,000) |
| **Transfers** | | | | | |
| | Transfers from other funds | | | 0 | 0 |
| Grand Total | | $ (2,040,912) | $ (1,724,980) | $ (2,114,093) | $ (2,067,811) |

Revenues
Other Funds

| Funding Source | Title | Sub Program # | Budget 16 | 16 YTD Actual | 16 By End | Budget 17 |
|---|---|---|---|---|---|---|
| **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 | (16,627.66) | (16,353.14) | (16,603.14) | (16,627.66) |
| | **Revenue** | | | | | |
| | | Interest | (0.16) | (0.12) | (0.16) | (0.16) |
| | | Interfund transfer | | 0.00 | 0.00 | |
| **Fire Hydrant Fund Total** | | | **(16,627.82)** | **(16,353.26)** | **(16,603.30)** | **(16,627.82)** |
| **4** | | | | | | |
| **Fire Equipment Fund** | | | | | | |
| | **Tax Revenues** | | | | | |
| | | Real Estate | (240,664.32) | (218,528.06) | (203,778.06) | (244,472.00) |
| | **Revenue** | | | | | |
| | | Interest | (322.73) | (317.73) | (322.73) | (322.73) |
| | | Grant | (43,385.05) | (43,826.26) | (43,826.26) | (43,385.05) |
| **Fire Equipment Fund Total** | | | **(284,372.10)** | **(262,672.05)** | **(247,927.05)** | **(288,179.78)** |
| **30** | | | | | | |
| **Capital Reserve/Equipment Fund** | | | | | | |
| | **Tax Revenues** | | | | | |
| | | Real Estate | | | | (94,317.00) |
| | **Revenue** | | | | | |
| | | Interest | (331.97) | (321.97) | (331.97) | (331.97) |
| | **Interfund TX** | | | | | |
| | | IFX | (142,851.66) | (65,000.00) | (94,317.00) | 0.00 |
| | **IA Fees - CD** | | | | | |
| | | Fees | | (74,000.00) | | |
| **Capital Reserve/Equipment Fund Total** | | | **(143,183.63)** | **(139,321.97)** | **(94,648.97)** | **(94,648.97)** |
| **35** | | | | | | |
| **State Fund** | | | | | | |
| | **Revenue** | | | | | |
| | | Interest | (25.24) | (323.57) | (458.57) | (458.57) |
| | **Liquid Fuels** | | | | | |
| | | PA | (168,369.97) | (171,975.91) | (171,975.91) | (177,038.19) |
| **State Fund Total** | | | **(168,395.21)** | **(172,299.48)** | **(172,434.48)** | **(177,496.76)** |
| Grand Total | | | $ (621,033) | $ (596,756) | $ (539,243) | $ (585,408) |

## 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 single axle trucks in 2015 and 2016 and will purchase a backhoe in 2017.

**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.

**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 state recently raised the fee in lieu allocation from $1.20 per acre to $2.00 per acre.

**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. Due to fiscal constraints, we were unable to budget a transfer into this fund in 2017.

**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.

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

| GL# | Description | Funding Source | Budget 16 | 16 YTD Actual | 16 By End | Budget 17 |
|---|---|---|---|---|---|---|
| 11 | | | | | | |
| Supervisors | | | | | | |
| 400 | | | | | | |
| | **Payroll Exp. Supervisors** | | | | | |
| | | General Fund | $ 9,375.00 | $ 6,093.75 | $ 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 | 1,780 | 2,000 | 2,000 |
| | **CNET Contribution** | | | | | |
| | | General Fund | 19,789.00 | 14,667.75 | 19,789.00 | 20,299.00 |
| | **Contribution to Spring Creek Proj.** | | | | | |
| | | General Fund | 350.00 | 350.00 | 350.00 | 350.00 |
| | **Heritage Museum Contr.** | | | | | |
| | | General Fund | 9,474.66 | 9,475.00 | 9,475.00 | 9,907.20 |
| | **BBG Vlge Conserv** | | | | | |
| | | General Fund | 1,100.00 | | 1,100.00 | 1,100.00 |
| | **Conventions, seminars, luncheons** | | | | | |
| | | General Fund | 2,000 | 3,751 | 3,751 | 4,000 |
| | **Appreciation Dinner** | | | | | |
| | | General Fund | 3,000 | 0 | 3,000 | 3,000 |
| | **Clearwater Conservancy w/MS4 expenses** | | | | | |
| | | General Fund | 701 | 701 | 701 | 701 |
| | **Economic development** | | | | | |
| | | General Fund | 1,000 | 1,000 | 1,000 | 0 |
| | **Friends of the PA Military Museum** | | | | | |
| | | General Fund | 1,500 | 1,500 | 1,500 | 1,000 |
| | **CCATO Scholarship Fund** | | | | | |
| | | General Fund | 200 | 200 | 200 | 200 |
| **Supervisors Total** | | | **50,989.45** | **40,018.40** | **52,741.17** | **52,431.99** |
| **Grand Total** | | | $ 50,989 | $ 40,018 | $ 52,741 | $ 52,432 |

| GL# | Description | Funding Source | Budget 16 | 16 YTD Actual | 16 By End | Budget 17 |
|---|---|---|---|---|---|---|
| 12 | | | | | | |
| | **Administration & Management** | | | | | |
| 401 | | | | | | |
| | **Payroll Exp. Mgr, Staff Asst.** | | | | | |
| | | General Fund | $ 113,782.00 | $ 86,035.06 | $ 116,135.06 | $ 117,776.00 |
| | **Office Supplies & Postage** | | | | | |
| | | General Fund | 8,000.00 | 6,711.95 | 8,000.00 | 8,000.00 |
| | **Telephone Expenses** | | | | | |
| | | General Fund | 8,000.00 | 9,026.54 | 9,776.54 | 8,000.00 |
| | **Transportation to seminars, meetings** | | | | | |
| | | General Fund | 700.00 | 129.60 | 229.60 | 700.00 |
| | **Legal Ads** | | | | | |
| | | General Fund | 3,000.00 | 2,799.24 | 3,000.00 | 3,000.00 |
| | **Rental-Office Equip.** | | | | | |
| | | General Fund | 5,000.00 | 4,001.31 | 4,438.89 | 5,000.00 |
| | **Conventions & Seminars** | | | | | |
| | | General Fund | 2,000.00 | 1,222.80 | 1,222.80 | 2,000.00 |
| | **Lunch & Breakfast Meetings** | | | | | |
| | | General Fund | 300.00 | 188.60 | 188.60 | 300.00 |
| | **Dues & Subscriptions** | | | | | |
| | | General Fund | 3,000.00 | 1,457.48 | 1,507.48 | 3,000.00 |
| | **Professional Services - Codification** | | | | | |
| | | General Fund | 2,500 | 5,223 | 5,223 | 2,500 |
| | **Professional Services- Master Plan** | | | | | **0** |
| 471 | | | | | | |
| | **General Obligation Term Bond-principal** | | | | | |
| | | General Fund | 145,000.00 | 135,000.00 | 147,211.24 | |
| 472 | | | | | | |
| | **General Obligation Term Bond-interest** | | | | | |
| | | General Fund | 573.96 | 211.84 | 211.84 | |
| | **Stormwater - Regional Project** | | | | | |
| | | General Fund | | | | 15,000 |
| 486 | | | | | | |
| | **Insurance & Bonding** | | | | | |
| | | General Fund | 45,134.51 | 35,574.00 | 44,467.50 | 45,134.51 |
| 487 | | | | | | |
| | **Employee Taxes & Benefits - Twp. Share** | | | | | |
| | | General Fund | 63,430.54 | 48,352.30 | 55,791.12 | 61,596.00 |
| | **Employee Health, Dental, Accident** | | | | | |
| | | General Fund | 186,932.17 | 157,962.16 | 170,113.10 | 174,528.00 |
| 492 | | | | | | |
| | **Transfer to Capital Reserve (Equip. budget)** | | | | | |
| | | General Fund | 142,851.66 | | 108,675.00 | 0.00 |
| | **Transfer to State Fund** | | | | | |
| | | General Fund | | | | 7,604 |
| 470 | | | | | | |
| | **Land Purchase** | | | | | |
| | | General Fund | | | | 176,500 |
| | **Equipment Purchase** | | | | | |
| | | General Fund | | | | |
| **Administration & Management Total** | | | **730,204.84** | **493,895.39** | **676,191.27** | **630,638.51** |
| **Grand Total** | | | $ 730,205 | $ 493,895 | $ 676,191 | $ 630,639 |

## 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

**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. The Township replaced its phone system in 2016.

**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.

470 **Land Purchase:** The Township will purchase a 4 acres tract of land on Discovery Drive for its new maintenance facility. The land will be paid for out of the General Fund over two years. $176,500 is budgeted for this purchase in 2017.

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 12.9 percent in 2017. 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 is not in a financial position to make this transfer in 2017.

492 **Transfer to State Fund:** The Township will transfer $7,604 to the Liquid Fuels account to correct an error from our most recent Liquid Fuels audit.

| GL# | Description | Funding Source | Budget 16 | 16 YTD Actual | 16 By End | Budget 17 |
|---|---|---|---|---|---|---|
| 13 | | | | | | |
| | **Financial Administration** | | | | | |
| | 402 | | | | | |
| | **Auditing Expenses** | | | | | |
| | | General Fund | $ 4,000.00 | $ 4,000.00 | $ 4,000.00 | $ 4,000.00 |
| | **Payroll Exp.Finance** | | | | | |
| | | General Fund | 39,773.74 | 30,661.28 | 38,653.28 | 19,919.00 |
| | **IT Services** | | | | | |
| | | General Fund | 5,000.00 | 4,149.73 | 6,149.73 | 5,000.00 |
| | **Professional Services - Financial Administration** | | | | | |
| | | General Fund | | | 5,000.00 | 20,000.00 |
| | **Financial Administration Total** | | **48,773.74** | **38,811.01** | **53,803.01** | **48,919.00** |
| 14 | | | | | | |
| | **Tax Collection** | | | | | |
| | 403 | | | | | |
| | **Office Supplies & Postage** | | | | | |
| | | General Fund | 2,000.00 | 2,191.31 | 2,191.31 | 2,000.00 |
| | **Mailing Services - Tax Forms** | | | | | |
| | | General Fund | 1,200.00 | 1,582.00 | 1,582.00 | 2,000.00 |
| | **Tax Sofware Licenses, Maint.** | | | | | |
| | | General Fund | 1,500.00 | 3,662.24 | 3,762.24 | 3,000.00 |
| | **EIT/LST collection fees Centre Tax** | | | | | |
| | | General Fund | | | | 18,000.00 |
| | **Tax Collection Total** | | **4,700.00** | **7,435.55** | **7,535.55** | **25,000.00** |
| 15 | | | | | | |
| | **Township Solicitor** | | | | | |
| | 404 | | | | | |
| | **Legal Services** | | | | | |
| | | General Fund | 12,000.00 | 3,562.50 | 5,562.50 | 12,000.00 |
| | **Township Solicitor Total** | | **12,000.00** | **3,562.50** | **5,562.50** | **12,000.00** |
| 17 | | | | | | |
| | **Township Engineer** | | | | | |
| | 408 | | | | | |
| | **Engineering Services** | | | | | |
| | | General Fund | 30,000.00 | 22,894.65 | 43,894.65 | 35,000.00 |
| | **MS-4 permitting Clearwater** | | | | | |
| | | General Fund | 3,000.00 | 700.00 | 700.00 | 3,000.00 |
| | **MS-4 permitting DEP** | | | | | |
| | | General Fund | 3,000.00 | 2,500.00 | 2,500.00 | 3,000.00 |
| | **Township Engineer Total** | | **36,000.00** | **26,094.65** | **47,094.65** | **41,000.00** |
| Grand Total | | | $ 101,474 | $ 75,904 | $ 113,996 | $ 126,919 |

EXPENDITURES – LINE ITEM DETAIL

**Finance & Tax Collection:**

The Township is transitioning its accounting to the Borough of State College. The Borough will be responsible for maintaining all of the Township's funds, accounts and investments and for payment of monthly invoices. The Township hired a part time Finance Assistant to collect and distribute taxes on behalf of the School District, Centre County and the Boalsburg Fire Company. The Finance Assistant will also provide bookkeeping services to the Boalsburg Fire Company.

402 **Auditors:** The Township contracts with Baker Tilly to complete the yearly audit, as required by DCED.

**Payroll Expense:** The Township hired a part time Finance Assistant in late 2016. This employee will work 20 hours per week and will provide tax collection services and bookkeeping for the Boalsburg Fire Company.

**Professional Services - Financial Administration:** In late 2016, the Borough of State College began providing accounting services to the Township. The Township will pay the Borough $20,000 per year for these services.

**IT Services:** The Township hired an on call IT person in 2016 to help maintain its computers and software. Two computers were unexpectedly replaced in 2016, after they rapidly reached the end of their useful life. This line item also funds software purchases and any computer related training that Staff may need.

403 **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 2.0 percent of the cost to collect its earned income tax.

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

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

EXPENDITURES – LINE ITEM DETAIL

Other Professional Services:

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

404 **Legal Services:** This line item is budgeted as an estimation of the cost of legal services for the upcoming year. The actual expenditure will depend upon the amount of legal services that are used in 2017. 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 16 | 16 YTD Actual | 16 By End | Budget 17 |
|---|---|---|---|---|---|---|
| 31 | | | | | | |
| | **Police Services** | | | | | |
| 410 | | | | | | |
| | **Police Services** | | | | | |
| | | General Fund | $ 422,565.00 | $ 316,926.00 | $ 422,565.00 | $ 425,896.00 |
| **Police Services Total** | | | **422,565.00** | **316,926.00** | **422,565.00** | **425,896.00** |
| 32 | | | | | | |
| | **Zoning & Ordinance Enforcement** | | | | | |
| 414 | | | | | | |
| | **Payroll Exp. Zoning, Ord. Enforce.** | | | | | |
| | | General Fund | 67,551.88 | 51,722.67 | 67,239.47 | 69,945.00 |
| 33 | | | | | | |
| | **Sewage Enforcement** | | | | | |
| 413 | | | | | | |
| | **Code Enforcement - SEO** | | **5,000.00** | **1,415.00** | **2,122.50** | **3,500.00** |
| 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 | 42,336.61 | 42,336.61 | 42,336.61 | 42,336.61 |
| 37 | | | | | | |
| | **Fire Hydrant Fund** | | | | | |
| 411 | | | | | | |
| | **Fire hydrant -SCBWA** | | | | | |
| | | Fire Hydrant Fund | 15,307.50 | 11,382.50 | 15,307.50 | 15,307.50 |
| Grand Total | | | $ 659,057 | $ 545,002 | $ 632,091 | $ 663,282 |

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 2017, 74 hours per week are budgeted at a cost of $110.68 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 16 | 16 YTD Actual | 16 By End | Budget 17 |
|---|---|---|---|---|---|---|
| **41** | | | | | | |
| **Public Works** | | | | | | |
| **409** | | | | | | |
| | **Highway fuels- gasoline** | | | | | |
| | | State Fund | 800.00 | 383.94 | 583.94 | 800.00 |
| **430** | | | | | | |
| | **Uniforms** | | | | | |
| | | State Fund | 3,900.00 | 4,449.98 | 4,538.98 | 4,500.00 |
| **Public Works Total** | | | **4,700.00** | **4,833.92** | **5,122.92** | **5,300.00** |
| **42** | | | | | | |
| **Equipment** | | | | | | |
| **430** | | | | | | |
| | **Transfor from General Fund** | | | | | |
| | | State Fund | | | | (7,605.00) |
| **Equipment Total** | | | | | | **(7,605.00)** |
| **Snow and Ice Control** | | | | | | |
| **432** | | | | | | |
| | **Operating Supplies-Salt, Anti-skid** | | | | | |
| | | State Fund | 25,000.00 | 16,881.83 | 16,881.83 | 25,000.00 |
| | **Payroll Exp.Snow & Ice Control** | | | | | |
| | | State Fund | 39,155.55 | 30,309.73 | 39,402.65 | 14,143.00 |
| | | State Fund | | | | |
| [redacted] | | | | | | |
| **Road Maintenance** | | | | | | |
| **438** | | | | | | |
| | **Payroll Exp.-Road Maint.** | | | | | |
| | | State Fund | 132,462.35 | 109,412.24 | 142,235.91 | 127,412.00 |
| | **Low sulfur diesel fuel** | | | | | |
| | | State Fund | 20,000.00 | 6,296.86 | 9,796.86 | 15,000.00 |
| | **Maintenance Roads & Bridges** | | | | | |
| | | State Fund | 16,500.00 | 7,381.02 | 16,381.02 | 12,500.00 |
| **Road Maintenance Total** | | | **168,962.35** | **123,090.12** | **168,413.79** | **154,912.00** |
| **43** | | | | | | |
| **Traffic Signs & Signals** | | | | | | |
| **433** | | | | | | |
| | **Public Utility - Electric** | | | | | |
| | | State Fund | 8,000.00 | 6,341.30 | 7,609.56 | 8,000.00 |
| | **Public Works-Signs, Supplies** | | | | | |
| | | State Fund | 3,000.00 | 2,504.87 | 2,704.87 | 3,000.00 |
| | **Payroll Exp.Traffic Signs** | | | | | |
| | | State Fund | 2,186.74 | 1,785.26 | 2,320.84 | 45,379.00 |
| | **Heating - Maint. Shed** | | | | | |
| | | State Fund | 4,000.00 | 2,193.79 | 2,742.24 | 4,000.00 |
| | **Heating - Meeting Room** | | | | | |
| | | State Fund | 4,000.00 | 2,960.91 | 3,701.14 | 4,000.00 |
| **434** | | | | | | |
| | **Repair & Maint.-Steet Lights** | | | | | |
| | | State Fund | 300.00 | | 0.00 | 300.00 |
| [redacted] | | | | | | |
| **Road Maintenance** | | | | | | |
| **439** | | | | | | |
| | **Repairs & Maint.-Traffic Lights** | | | | | |
| | | State Fund | 514.74 | 0.00 | 1,000.00 | 1,000.00 |
| **Road Maintenance Total** | | | **514.74** | **0.00** | **1,000.00** | **1,000.00** |
| Grand Total | | | $ 259,819 | $ 190,902 | $ 249,900 | $ 257,429 |

| GL# | Description | Funding Source | Budget 16 | 16 YTD Actual | 16 By End | Budget 17 |
|---|---|---|---|---|---|---|
| 44 | | | | | | |
| | **Road Maintenance** | | | | | |
| 432 | | | | | | |
| | **Winter Maintenance - Bike Paths** | | | | | |
| | | General Fund | | | | 2,000.00 |
| **Road Maintenance Total** | | | | | | **2,000.00** |
| | **Equip.Maint.** | | | | | |
| 437 | | | | | | |
| | **Payroll Exp.-Equip. Repair** | | | | | |
| | | General Fund | $ 15,847.01 | $ 12,551.98 | $ 16,317.57 | $ 15,404.00 |
| | **Repairs & Maint.-Hwy Equip.** | | | | | |
| | | State Fund | 5,000.00 | | 5,000.00 | 5,000.00 |
| | **Small tools** | | | | | |
| | | General Fund | 3,000.00 | 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 | 250.00 | 0.00 | 0.00 | 250.00 |
| **Equip.Maint. Total** | | | **31,097.01** | **22,890.90** | **31,756.49** | **30,654.00** |
| 45 | | | | | | |
| | **Parks & Grounds** | | | | | |
| 439 | | | | | | |
| | **Blacksmith Shop** | | | | | |
| | | General Fund | 10,000.00 | 10,000.00 | 10,000.00 | |
| | **Tussey Pond Park Master Plan (DCNR Grant)** | | | | | |
| | | General Fund | 15,000.00 | | | 12,500.00 |
| 454 | | | | | | |
| | **Operating Supplies** | | | | | |
| | | General Fund | 600.00 | 422.35 | 522.35 | 600.00 |
| | **Payroll Exp.-Parks & Grounds** | | | | | |
| | | General Fund | 6,125.18 | 10,986.31 | 14,282.20 | 4,903.00 |
| | **Shade tree commission** | | | | | |
| | | General Fund | 5,750.00 | 1,432.00 | 5,750.00 | 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 | 5,925.00 | 6,500.00 | 6,500.00 |
| Grand Total | | | $ 82,072 | $ 52,035 | $ 75,811 | $ 69,907 |

Maintenance
Physical Plant

| GL# | Description | Funding Source | Budget 16 | 16 YTD Actual | 16 By End | Budget 17 |
|---|---|---|---|---|---|---|
| 18 | | | | | | |
| Physical Plant | | | | | | |
| 409 | | | | | | |
| | Payroll Exp. Public Works | General Fund | $ 3,990.34 | $ 4,118.41 | $ 9,106.33 | $ 4,411.00 |
| | Repair & Maint.-Bldgs. | General Fund | 2,000.00 | 851.06 | 1,351.06 | 2,000.00 |
| | Security, Refuse, Water | General Fund | 700.00 | 153.12 | 253.12 | 500.00 |
| | Heating & Operating Supplies | General Fund | 5,000.00 | 4,052.71 | 5,000.00 | 5,000.00 |
| | Office cleaning, entrance mats, refuse removal, security | General Fund | 3,500.00 | 5,138.56 | 6,851.41 | 5,000.00 |
| Physical Plant Total | | | 15,190.34 | 14,313.86 | 22,561.92 | 16,911.00 |
| Grand Total | | | $ 15,190 | $ 14,314 | $ 22,562 | $ 16,911 |

## 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 2017. Projects for 2017 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.

439 **Tussey Pond Park Master Plan:** The Township received a $25,000 grant in 2016 to complete a master site plan for Tussey Pond Park. This represents the Township's share of the grant.

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 was increased 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 16 | 16 YTD Actual | 16 By End | Budget 17 |
|---|---|---|---|---|---|---|
| **62** | | | | | | |
| **Roads** | | | | | | |
| **439** | | | | | | |
| | **Kimport Avenue** | | | | | |
| | | State Fund | 34,000.00 | 25,111.00 | 25,111.00 | |
| | **Pine Tree Avenue** | | | | | |
| | | State Fund | 55,000.00 | 34,814.84 | 34,814.84 | |
| | **Warner Boulevard Shared Use Path** | | | | | |
| | | State Fund | 10,000.00 | | | 10,000.00 |
| | **North Academy and Willowbrook Improvements*** | | | | | |
| | | General Fund | 7,500.00 | 2,200.00 | 2,200.00 | 7,500.00 |
| | **Kay St. (widen and pave)** | | | | | |
| | | State Fund | | | | 85,000.00 |
| | **Rockey Lane** | | | | | |
| | | State Fund | | | | 15,000.00 |
| | **Torrey Lane Pipe** | | | | | |
| | | State Fund | | | | 20,000.00 |
| | **Line Striping** | | | | | |
| | | State Fund | | 6,842.36 | 6,842.36 | 7,000.00 |
| | **Slurry Seal (Ishler and East Main in '17)** | | | | | |
| | | State Fund | 20,000.00 | 23,430.64 | 23,430.64 | 25,000.00 |
| **Roads Total** | | | **126,500.00** | **92,398.84** | **92,398.84** | **169,500.00** |
| **Road Maintenance** | | | | | | |
| **439** | | | | | | |
| | **Tar & Chip sealing** | | | | | |
| | | State Fund | 7,000.00 | | 5,200.00 | 10,000.00 |
| **Road Maintenance Total** | | | **7,000.00** | | **5,200.00** | **10,000.00** |
| and Total | | | $ 133,500 | $ 92,399 | $ 97,599 | $ 179,500 |

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

**Kay Street** **$85,000.00**

Kay Street from Rockey Lane to just west of Montclair Lane will be widened from 16 feet to 20 feet. The road will also be paved.

**Rockey Lane** **$15,000.00**

Rockey Lane will be overlayed.

**Torrey Lane Pipe Replacement** **$20,000.00**

A section of failing pipe along Torrey Lane will be replaced. The Township will apply for a Liquid Fuels grant from Centre County to fund a portion of this project.

**Chip Sealing** **$10,000.00**

Chip sealing has been used effectively in the past. We plan to chip seal Mountain Road, Houser Road, Schempf Road, the Route 322 side of Sharer Road and Smith Lane.

**Slurry Seal** **$25,000.00**

The Township will apply slurry seal to the following roads in 2017: Ishler Street (from Belle Avenue to Harris Avenue) and East Main Street (from the Boal Avenue/Route 45 intersection to the Diamond).

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 16 | 16 YTD Actual | 16 By End | Budget 17 |
|---|---|---|---|---|---|---|---|
| 21 | | | | | | | |
| COG | | | | | | | |
| | 414 | | | | | | |
| | | **Planning Commission CRPA** | | | | | |
| | | | General Fund | 77,395.00 | 58,046.25 | 77,395.00 | 83,688.00 |
| | | **Planning Commission CCMPO** | | | | | |
| | | | General Fund | 10,136.00 | 7,602.00 | 10,136.00 | 11,147.00 |
| | 450 | | | | | | |
| | | **Parks & Recreation Department** | | | | | |
| | | | General Fund | 140,432.00 | 105,324.00 | 140,432.00 | 138,048.00 |
| | | **Parks & Rec-Regional Parks** | | | | | |
| | | | General Fund | 39,528.00 | 29,646.00 | 39,528.00 | 36,187.00 |
| | | **Regional Nature Center** | | | | | |
| | | | General Fund | 6,352.00 | 4,764.00 | 6,352.00 | 7,990.00 |
| | | **Senior Center** | | | | | |
| | | | General Fund | 11,877.00 | 8,907.75 | 11,877.00 | 6,661.00 |
| | | **Pool Capital** | | | | | |
| | | | General Fund | 45,157.00 | 33,867.75 | 45,157.00 | 45,229.00 |
| | | **Parks Capital** | | | | | |
| | | | General Fund | 17,834.00 | 13,375.50 | 17,834.00 | 14,880.00 |
| | 456 | | | | | | |
| | | **Schlow Library Contribution - Operating & Capital** | | | | | |
| | | | General Fund | 89,470.00 | 67,102.50 | 89,470.00 | 96,589.00 |
| | 481 | | | | | | |
| | | **COG Administration** | | | | | |
| | | | General Fund | 34,237.00 | 25,677.75 | 34,237.00 | 35,675.00 |
| | | **COG Building Capital** | | | | | |
| | | | General Fund | 1,754.00 | 1,315.50 | 1,754.00 | 1,746.00 |
| | | **Contingency** | | | | | |
| | | | General Fund | | 0.00 | 0.00 | |
| | | **Emergency Management** | | | | | |
| | | | General Fund | 10,671.00 | 8,003.25 | 10,671.00 | 11,579.00 |
| | | **Emergency Contingency** | | | | | |
| | | | General Fund | | 0.00 | 0.00 | 156.00 |
| **COG Total** | | | | **484,843.00** | **363,632.25** | **484,843.00** | **489,575.00** |
| Grand Total | | | | $ 484,843 | $ 363,632 | $ 484,843 | $ 489,575 |

| GL# | Description | Funding Source | Budget 16 | 16 YTD Actual | 16 By End | Budget 17 |
|---|---|---|---|---|---|---|
| 22 | | | | | | |
| | **CATA** | | | | | |
| | **447** | | | | | |
| | **Contribution to Government-operating CATA** | | | | | |
| | | General Fund | $26,464.50 | $ 26,464.50 | $26,464.50 | $28,298.00 |
| | **CATA Total** | | **26,464.50** | **26,464.50** | **26,464.50** | **28,298.00** |
| 24 | | | | | | |
| | **Memorial Day Payroll** | | | | | |
| | **457** | | | | | |
| | **Payroll - Celebrations** | | | | | |
| | | General Fund | 1,500.00 | | | 762.00 |
| | [redacted] | | | | | |
| | **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 | | | $ 34,673 | $ 31,584 | $ 32,358 | $ 35,769 |

# 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 2016.

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. The Township purchases 40 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 are included in this line item.