

# HARRIS TOWNSHIP

Post Office Box 20, 224 East Main Street, Boalsburg, PA 16827  
Website: [www.harristownship.org](http://www.harristownship.org)

(814) 466-6228  
(814) 466-3396 Fax

TO: Board of Supervisors  
FROM: Amy Farkas, Township Manager  
RE: 2018 Operating Budget  
DATE: October 18, 2017

I am pleased to present the 2018 Operating Budget to you.

I write this memo with the Township in a much different financial position than this time last year. We have experienced another year of unexpected growth in the Township. Our current real estate transfer tax revenue stands much higher than the amount we budgeted for. This is a good problem to have, as it has bolstered our finances. Thanks to the work of our Finance Manager, Dwight Miller, and our new auditors, Maher Duessel, we have finances that are properly accounted for. The Township is in the healthiest financial position its been in since I've been the manager.

## **Maintenance Tax**

The Township has made great strides in upgrading its maintenance equipment over the last three years, thanks to the dedicated maintenance tax that the Board of Supervisors added in 2015. This tax, which added .5 mills for equipment, is currently bringing in \$100,000 in revenue. We've replaced two single axle trucks and a backhoe in the last three years. The tax is supposed to sunset at the end of 2017.

One of the discussion points for the Board this fall will be whether the tax should be renewed for another three years. If it is renewed, some of the tax could be diverted into other uses such as open space preservation and trees, with the majority being kept to replace equipment as needed. Losing the tax altogether would reverse the gains we've made in acquiring new equipment. This would also jeopardize our ability to continue providing excellent services to our residents.

## **The Future**

This is an exciting time for the Township. We've grown from a small community to a medium sized municipality with big plans on the horizon. We will make the final payment on the land for our maintenance facility in 2018. We will also spend the year planning for this new facility, which will finally give us the space we need for our equipment and our Maintenance Staff.

Speaking of our Maintenance Staff, we will welcome our newest crew member at the end of October. Our five member crew will be responsible for maintaining the two miles of road that we added to our road network in 2017. This includes the roads inside the Liberty Hill development, which we will plow for the first time this winter.

On the park side, we are finishing the master plan for our newest park, Tussey Pond Park. This park will be the only one in the Centre Region to feature a pond. The plan calls for a network of trails and natural play equipment, with the pond serving as the focal point. Once developed, it will be a destination park.

### **The Budget**

You will notice some changes to the structure of this year's budget. Mr. Miller and I have cleaned up some old accounts that weren't being used. He also made the spreadsheets more user friendly and linked the backbone of the budget directly to our accounting system. This allowed us to use the most up to date numbers to craft the budget. Please let me know if there are any items you can't find.

### **Final Thoughts**

In 2017, we weathered the worst storm the Township has seen. We lost a significant amount of street trees and were without power for days. Our Maintenance Staff worked closely with our regional partners and outside contractors to clear debris from our streets. We were able to return to pre-storm conditions in only three weeks, just in time to host the annual Memorial Day festivities. To say I am proud of their work is an understatement.

I am also proud of where we stand financially. Last year, we were very concerned about our tenuous financial situation. We've worked hard over the last year to get our financial house in order and to put the Township back on firm financial footing. Mr. Miller has been a welcome addition to our team. He has brought the knowledge and skills that we needed to right our ship. The monthly reporting he provides has helped us to better track our expenditures throughout the year. I am so grateful to him for his work.

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

Harris Township - 2018 Proposed Budget  
Summary By Fund

| 2018 Budget         |                          | Fund | 01 General Fund | 02 Light Fund | 03 Fire Hydrant | 04 Fire Equipment | 05 Special Projects | 30 Capital Fund | 35 State Fund | 50 Memorial Fund | 51 Tree Comm | Grand Total    |
|---------------------|--------------------------|------|-----------------|---------------|-----------------|-------------------|---------------------|-----------------|---------------|------------------|--------------|----------------|
| Type                | Category                 |      |                 |               |                 |                   |                     |                 |               |                  |              |                |
| Fund Balance        |                          |      |                 |               |                 |                   |                     |                 |               |                  |              |                |
|                     | 01 Assigned FB           |      | (595,663.31)    | (4,527.63)    | (18,310.20)     | (645,364.67)      |                     | (212,346.49)    | (220,002.80)  | (6,256.27)       | (10,048.25)  | (16,304.52)    |
|                     | 02 Unassigned FB         |      | (595,663.31)    | (4,527.63)    | (18,310.20)     | (645,364.67)      |                     | (212,346.49)    | (220,002.80)  | (6,256.87)       | (10,048.25)  | (1,696,215.70) |
| Fund Balance Total  |                          |      |                 |               |                 |                   |                     |                 |               |                  |              | (1,712,520.22) |
| Revenue             |                          |      |                 |               |                 |                   |                     |                 |               |                  |              |                |
|                     | 03 Tax Revenues          |      | (1,873,018.00)  | (6,254.00)    | (18,084.00)     | (258,157.00)      | (39,602.00)         | (60,602.00)     |               |                  |              | (2,255,717.00) |
|                     | 04 Other Revenues        |      | (323,877.00)    |               |                 | (4,000.00)        |                     | (1,750.00)      | (187,584.56)  | (15.00)          | (35.00)      | (517,261.56)   |
| Revenue Total       |                          |      | (2,196,895.00)  | (6,254.00)    | (18,084.00)     | (262,157.00)      | (39,602.00)         | (62,352.00)     | (187,584.56)  | (15.00)          | (35.00)      | (2,772,978.56) |
| Expense             |                          |      |                 |               |                 |                   |                     |                 |               |                  |              |                |
|                     | 05 Government Services   |      | 73,496.80       |               |                 |                   |                     |                 |               |                  |              | 73,496.80      |
|                     | 06 Administration        |      | 605,089.06      |               |                 |                   |                     |                 |               |                  |              | 605,089.06     |
|                     | 07 Public Safety         |      | 560,742.24      |               | 17,000.00       | 150,000.00        |                     |                 |               |                  |              | 727,742.24     |
|                     | 08 Public Works          |      | 360,141.99      | 6,500.00      |                 |                   | 15,000.00           |                 | 98,000.00     |                  |              | 479,641.99     |
|                     | 09 Maintenance           |      | 18,587.00       |               |                 |                   |                     |                 |               |                  |              | 18,587.00      |
|                     | 10 Finance               |      | 57,502.00       |               |                 |                   |                     |                 |               |                  |              | 57,502.00      |
|                     | 11 Professional Services |      | 69,500.00       |               |                 |                   |                     |                 |               |                  |              | 69,500.00      |
|                     | 12 Regional Programs     |      | 540,758.00      |               |                 |                   |                     |                 |               |                  |              | 540,758.00     |
|                     | 13 Celebrations          |      | 4,650.03        |               |                 |                   |                     |                 |               | 500.00           |              | 5,150.03       |
|                     | 14 Capital Expenditures  |      | 7,500.00        |               |                 |                   |                     |                 |               |                  |              | 7,500.00       |
| Expense Total       |                          |      | 2,297,967.12    | 6,500.00      | 17,000.00       | 150,000.00        | 15,000.00           | 115,000.00      | 125,000.00    | 500.00           |              | 2,475,000.00   |
| Ending Fund Balance |                          |      | (494,591.19)    | (4,281.63)    | (19,394.20)     | (757,521.67)      | (24,602.00)         | (159,698.49)    | (184,587.36)  | (5,771.87)       | (10,083.25)  | (1,660,531.66) |

**DESIGNATED RESERVE FUND-ROAD EQUIPMENT REPLACEMENT**

|                                               | 1             | 2            | 3            | 4            | 5           | 6           | 7           | 8            | 9            |
|-----------------------------------------------|---------------|--------------|--------------|--------------|-------------|-------------|-------------|--------------|--------------|
|                                               | 2017          | 2018         | 2019         | 2020         | 2021        | 2022        | 2023        | 2024         | 2025         |
|                                               | Forecast      | Forecast     | Forecast     | Forecast     | Forecast    | Forecast    | Forecast    | Forecast     | Forecast     |
| Fund Balance January 1                        | \$242,764     | \$212,347    | \$158,499    | \$149,324    | \$109,338   | \$5,543     | (\$75,079)  | (\$139,459)  | (\$279,309)  |
| <b>Revenue</b>                                |               |              |              |              |             |             |             |              |              |
| Tax Funds                                     | 99,399        | 59,402       | 59,402       | 59,402       | 0           | 0           | 0           | 0            | 0            |
| Grants                                        | 0             | 0            | 0            | 0            | 0           | 0           | 0           | 0            | 0            |
| Loan from the General Fund                    | 0             | 0            | 0            | 0            | 0           | 0           | 0           | 0            | 0            |
| Other - Use of prev. year's LF equipment %    | 1,750         | 1,750        | 150          | 150          | 150         | 150         | 150         | 150          | 150          |
| Interest                                      | 0             | 0            | 0            | 0            | 0           | 0           | 0           | 0            | 0            |
| Rebate on Equipment                           | 0             | 0            | 5,000        | 5,000        | 5,000       | 7,500       | 5,000       | 10,000       | 10,000       |
| Sale Of Used Equipment                        |               |              |              |              |             |             |             |              |              |
| Total Revenue                                 | \$ 101,149.00 | \$ 61,152.00 | \$ 64,552.00 | \$ 64,552.00 | \$ 5,150.00 | \$ 7,650.00 | \$ 5,150.00 | \$ 10,150.00 | \$ 10,150.00 |
| <b>Expenditures</b>                           |               |              |              |              |             |             |             |              |              |
| Repayment of General Fund when grant received | 0             | 0            | 0            | 0            | 0           | 0           | 0           | 0            | 0            |
| Air Compressor & Generator                    | (8,629)       | (15,000)     |              |              |             |             |             |              |              |
| Roof Replacement                              |               | (5,000)      |              |              |             |             |             |              |              |
| <b>Maintenance Vehicles</b>                   |               |              |              |              |             |             |             |              |              |
| Truck 1 - Ford F-550 T-Tag                    |               | (95,000)     |              |              |             |             |             |              |              |
| Truck 2 - Ford F-550 T-Tag                    |               |              |              | (104,538)    |             |             |             |              |              |
| Truck 3 - 2017 International                  |               |              |              |              |             |             |             |              |              |
| Truck 4 - Ford F-550                          |               |              | (73,727)     |              |             |             |             |              |              |
| Truck 5 - 1997 International                  |               |              |              |              |             |             |             |              |              |
| Truck 6 - 2016 International                  | (50,557)      |              |              |              |             |             |             |              |              |
| <b>Office Vehicles</b>                        |               |              |              |              |             |             |             |              |              |
| Ford Explorer                                 |               |              |              |              |             | (32,835)    |             |              |              |
| <b>Off-Road Vehicles</b>                      |               |              |              |              |             |             |             |              |              |
| Husler Zero Turn Mower                        |               |              |              |              |             |             |             |              |              |
| Boom Mower                                    |               |              |              |              |             |             |             |              |              |
| JCB Backhoe                                   | (72,380)      |              |              |              |             |             |             |              |              |
| 1975 John Deere Grader                        |               |              |              |              |             |             | (42,030)    |              |              |
| Bob Cat skid loader                           |               |              |              | (58,944)     |             |             |             |              |              |
| Trailer - Moritz dual axle                    |               |              |              |              |             |             |             |              |              |
| Bomag Roller BW 900-2                         |               |              |              |              |             |             | (2,500)     |              |              |
| Woodchuck Chipper                             |               |              |              |              |             |             |             |              |              |
| Woodchuck Chipper 120                         |               |              |              |              |             |             |             |              |              |
| Old Dominion Leaf Loader                      |               |              |              |              |             |             |             |              |              |
| John Deere Tractor                            |               |              |              |              |             |             |             |              |              |
| Leaf Truck                                    |               |              |              |              | (50,000)    |             |             | (150,000)    |              |
| Aerial 4-ton Asphalt Box Hauler               |               |              |              |              |             |             | (25,000)    |              |              |
| Vibra Plate WP 1550                           |               |              |              |              |             |             |             |              |              |
| Hydraulic Post Pounder                        |               |              |              |              |             |             |             |              |              |
| Solar Message Board Sign                      |               |              |              |              |             |             |             |              |              |
| Total Expenses                                |               |              |              |              |             |             |             |              |              |
|                                               | -131,566      | -115,000     | -73,727      | -104,538     | -108,944    | -88,273     | -69,530     | -150,000     | 0            |
| Fund Balance December 31                      | \$ 212,347.00 | \$158,499    | \$149,324    | \$109,338    | \$5,543     | -\$75,079   | -\$139,459  | -\$279,309   | -\$269,159   |

2018 Payroll Budget

| Position                   | Hourly Rate | COLA  | Merit | New Rate | Annual Hours | Total      | Medicare  | Social Security | UC     | 401a      | Health Insurance | Dental    | Life /Disability | Personnel Total |
|----------------------------|-------------|-------|-------|----------|--------------|------------|-----------|-----------------|--------|-----------|------------------|-----------|------------------|-----------------|
| Township Manager           | 38.00       | 2.00% | 1.50% | 39.34    | 2,080.00     | 81,827.20  | 5,073.29  | 1,185.49        | 90.00  | 6,259.78  | 18,159.72        | 617.65    | 447.49           | 113,214.13      |
| Administrative Assistant   | 18.16       | 2.00% | 1.50% | 18.80    | 2,168.00     | 41,581.09  | 2,378.03  | 602.93          | 90.00  | 3,180.95  | 36,409.32        | 1,235.29  | 321.06           | 85,677.61       |
| Zoning Officer             | 32.68       | 2.00% | 1.50% | 33.83    | 2,110.00     | 71,876.24  | 4,456.33  | 1,042.21        | 90.00  | 5,498.53  | 36,409.32        | 3,705.88  | 472.34           | 123,078.51      |
| Finance Assistant          | 19.37       | 2.00% | 1.50% | 20.05    | 1,040.00     | 20,852.00  | 1,292.82  | 302.35          | 90.00  | 1,595.18  | -                | -         | -                | 24,132.35       |
| Maintenance Superintendent | 34.76       | 2.00% | 1.50% | 35.99    | 2,162.00     | 79,285.98  | 4,915.73  | 1,149.65        | 90.00  | 6,065.38  | 38,016.00        | 1,235.29  | 501.72           | 130,758.03      |
| Maintenance Worker         | 20.39       | 2.00% | 1.50% | 21.11    | 2,095.00     | 44,383.78  | 2,751.79  | 643.56          | 90.00  | 3,395.36  | 36,409.32        | 1,852.94  | 261.20           | 89,526.75       |
| Maintenance Worker         | 19.78       | 2.00% | 1.50% | 20.48    | 2,152.00     | 44,810.24  | 2,778.23  | 649.75          | 90.00  | 3,427.98  | 18,159.72        | 617.65    | 284.34           | 70,533.57       |
| Maintenance Worker         | 17.50       | 2.00% | 1.50% | 18.12    | 2,095.00     | 38,097.29  | 2,362.03  | 552.41          | 90.00  | 2,914.44  | 18,159.72        | 617.65    | 261.20           | 62,793.54       |
| Maintenance Worker         | 24.23       | 2.00% | 1.50% | 25.09    | 2,095.00     | 52,751.73  | 3,270.61  | 764.90          | 90.00  | 4,035.51  | 18,159.72        | 617.65    | 453.86           | 79,690.12       |
| Supervisor                 | 156.25      |       |       | 156.25   | 12.00        | 1,875.00   | 116.25    | 27.19           |        |           | -                | -         | -                | 2,018.44        |
| Supervisor                 | 156.25      |       |       | 156.25   | 12.00        | 1,875.00   | 116.25    | 27.19           |        |           | -                | -         | -                | 2,018.44        |
| Supervisor                 | 156.25      |       |       | 156.25   | 12.00        | 1,875.00   | 116.25    | 27.19           |        |           | -                | -         | -                | 2,018.44        |
| Supervisor                 | 156.25      |       |       | 156.25   | 12.00        | 1,875.00   | 116.25    | 27.19           |        |           | -                | -         | -                | 2,018.44        |
| Total                      |             |       |       |          | 12.00        | 1,875.00   | 116.25    | 27.19           |        |           | -                | -         | -                | 2,018.44        |
|                            |             |       |       |          |              | 484,840.55 | 30,060.11 | 7,030.20        | 810.00 | 36,373.11 | 219,882.84       | 10,500.00 | 3,003.21         | 789,496.81      |

**Revenues  
General Fund**

|                           | Sub Title                  | Description                           | Budget 2017        | Y-T-D Actual       | 2017 By End        | Budget 2018        |
|---------------------------|----------------------------|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>General Fund</b>       |                            |                                       |                    |                    |                    |                    |
| 1                         | <b>Tax Revenues</b>        | <b>Real Estate Taxes - Current</b>    | (719,000)          | (702,693)          | (705,000)          | (693,018)          |
|                           |                            | Real Estate Transfer Tax              | (160,000)          | (238,365)          | (321,000)          | (160,000)          |
|                           |                            | Earned Income Tax                     | -                  | 174                | 174                |                    |
|                           |                            | RE tax, prior year levy               | (3,333)            | (20,266)           | (21,000)           | (10,000)           |
|                           |                            | Earned Income Tax-CTA                 | (883,000)          | (725,344)          | (963,000)          | (963,000)          |
|                           |                            | Local Services Tax                    | (47,391)           | (26,120)           | (46,300)           | (47,000)           |
|                           | <b>Tax Revenues Total</b>  |                                       | (1,812,724)        | (1,712,613)        | (2,056,126)        | (1,873,018)        |
| 2                         | <b>Other Revenue</b>       | <b>Contributions from Private Sec</b> | -                  | -                  |                    |                    |
|                           |                            | Interest Earnings                     | (1,208)            | (1,809)            | (2,500)            | (2,500)            |
|                           |                            | Miscellaneous Income                  | (26,874)           | (2,211)            | (2,211)            | (2,500)            |
|                           |                            | Other State grants                    | -                  | -                  |                    |                    |
|                           |                            | Refunds of Prior Year Expendit        | -                  | (2,154)            | (2,154)            |                    |
|                           |                            | Tax collection                        | (4,000)            | (6,149)            | (6,149)            | (6,200)            |
|                           |                            | COG lease                             | (17,387)           | (13,040)           | (17,387)           | (17,387)           |
|                           |                            | Engineering Fee reimb.                | (4,767)            | (27,768)           | (28,000)           | (5,000)            |
|                           |                            | Forest Reserves                       | (19,400)           | -                  | (21,530)           | (20,000)           |
|                           |                            | PSU Contribution                      | (11,053)           | (11,375)           | (11,375)           | (11,400)           |
|                           |                            | Public Utility Tax                    | (2,300)            | -                  | (1,939)            | (2,000)            |
|                           |                            | Park In-Lieu Funds                    | -                  | -                  |                    |                    |
|                           |                            | RE Cert Fees                          | (4,000)            | (2,570)            | (3,000)            | (3,000)            |
|                           |                            | Municipal Pension State Aid           | (30,649)           | (33,468)           | (33,468)           | (34,000)           |
|                           |                            | CRPA reimb.                           | (1,200)            | (2,027)            | (2,027)            | (2,100)            |
|                           |                            | Fire Equip Fund transfer              | (8,915)            | -                  |                    |                    |
|                           |                            | Police services                       | -                  | (52,039)           | (52,039)           |                    |
|                           |                            | Tussey bus service                    | -                  | (6,290)            | (6,290)            | (1,800)            |
|                           |                            | Fireman's Relief Assoc.               | (43,385)           | (40,179)           | (40,179)           | (40,000)           |
|                           |                            | PSU Impact                            | -                  | -                  | -                  | -                  |
|                           |                            | Alcohol Beverage Tax                  | (800)              | (400)              | (800)              | (800)              |
|                           |                            | Public Water Systems                  | -                  | 200                | 200                |                    |
|                           |                            | Marcellus Shale Impact Fee            | -                  | (1,329)            | (1,329)            | (1,400)            |
|                           |                            | Vehicle Code Violations               | (7,000)            | (4,692)            | (7,000)            | (7,000)            |
|                           |                            | Violation of Ordinances               | -                  | (50)               | (50)               |                    |
|                           |                            | Non recurring Grant                   | (12,500)           | -                  | (11,250)           | (41,250)           |
|                           |                            | State Grants - Parks                  | -                  | -                  |                    |                    |
|                           |                            | Subdivision Plan Fees                 | -                  | -                  |                    |                    |
|                           |                            | Zoning Application Fees               | (15,000)           | (28,808)           | (29,000)           | (15,000)           |
|                           |                            | Zoning Hearing Board                  | -                  | -                  |                    |                    |
|                           |                            | Sewage fee reimbursements             | (2,496)            | (2,180)            | (2,496)            | (2,500)            |
|                           |                            | Transient Retailer Permits            | -                  | (25)               | (25)               |                    |
|                           |                            | Sign Licenses                         | -                  | (10)               | (10)               |                    |
|                           |                            | Cable TV Franchise Fee                | (108,040)          | (89,601)           | (117,800)          | (108,040)          |
|                           |                            | Road Occupancy Permits                | -                  | (100)              | (100)              |                    |
|                           | <b>Other Revenue Total</b> |                                       | (320,974)          | (328,073)          | (399,907)          | (323,877)          |
| <b>General Fund Total</b> |                            |                                       | <b>(2,133,698)</b> | <b>(2,040,686)</b> | <b>(2,456,033)</b> | <b>(2,196,895)</b> |

Revenues  
General Fund

|                           | Sub Title                  | Description                           | Budget 2017        | Y-T-D Actual       | 2017 By End        | Budget 2018        |
|---------------------------|----------------------------|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>General Fund</b>       |                            |                                       |                    |                    |                    |                    |
| 1                         | <b>Tax Revenues</b>        | <b>Real Estate Taxes - Current</b>    | (719,000)          | (702,693)          | (705,000)          | (712,563)          |
|                           |                            | Real Estate Transfer Tax              | (160,000)          | (238,365)          | (321,000)          | (160,000)          |
|                           |                            | Earned Income Tax                     | -                  | 174                | 174                |                    |
|                           |                            | RE tax, prior year levy               | (3,333)            | (20,266)           | (21,000)           | (10,000)           |
|                           |                            | Earned Income Tax-CTA                 | (883,000)          | (725,344)          | (963,000)          | (963,000)          |
|                           |                            | Local Services Tax                    | (47,391)           | (26,120)           | (46,300)           | (47,000)           |
|                           | <b>Tax Revenues Total</b>  |                                       | (1,812,724)        | (1,712,613)        | (2,056,126)        | (1,892,563)        |
| 2                         | <b>Other Revenue</b>       | <b>Contributions from Private Sec</b> | -                  | -                  |                    |                    |
|                           |                            | Interest Earnings                     | (1,208)            | (1,809)            | (2,500)            | (2,500)            |
|                           |                            | Miscellaneous Income                  | (26,874)           | (2,211)            | (2,211)            | (2,500)            |
|                           |                            | Other State grants                    | -                  | -                  |                    |                    |
|                           |                            | Refunds of Prior Year Expendit        | -                  | (2,154)            | (2,154)            |                    |
|                           |                            | Tax collection                        | (4,000)            | (6,149)            | (6,149)            | (6,200)            |
|                           |                            | COG lease                             | (17,387)           | (13,040)           | (17,387)           | (17,387)           |
|                           |                            | Engineering Fee reimb.                | (4,767)            | (27,768)           | (28,000)           | (5,000)            |
|                           |                            | Forest Reserves                       | (19,400)           | -                  | (21,530)           | (20,000)           |
|                           |                            | PSU Contribution                      | (11,053)           | (11,375)           | (11,375)           | (11,400)           |
|                           |                            | Public Utility Tax                    | (2,300)            | -                  | (1,939)            | (2,000)            |
|                           |                            | Park In-Lieu Funds                    | -                  | -                  |                    |                    |
|                           |                            | RE Cert Fees                          | (4,000)            | (2,570)            | (3,000)            | (3,000)            |
|                           |                            | Municipal Pension State Aid           | (30,649)           | (33,468)           | (33,468)           | (34,000)           |
|                           |                            | CRPA reimb.                           | (1,200)            | (2,027)            | (2,027)            | (2,100)            |
|                           |                            | Fire Equip Fund transfer              | (8,915)            | -                  |                    |                    |
|                           |                            | Police services                       | -                  | (52,039)           | (52,039)           |                    |
|                           |                            | Tussey bus service                    | -                  | (6,290)            | (6,290)            | (1,800)            |
|                           |                            | Fireman's Relief Assoc.               | (43,385)           | (40,179)           | (40,179)           | (40,000)           |
|                           |                            | PSU Impact                            | -                  | -                  | -                  | -                  |
|                           |                            | Alcohol Beverage Tax                  | (800)              | (400)              | (800)              | (800)              |
|                           |                            | Public Water Systems                  | -                  | 200                | 200                |                    |
|                           |                            | Marcellus Shale Impact Fee            | -                  | (1,329)            | (1,329)            | (1,400)            |
|                           |                            | Vehicle Code Violations               | (7,000)            | (4,692)            | (7,000)            | (7,000)            |
|                           |                            | Violation of Ordinances               | -                  | (50)               | (50)               |                    |
|                           |                            | Non recurring Grant                   | (12,500)           | -                  | (11,250)           | (41,250)           |
|                           |                            | State Grants - Parks                  | -                  | -                  |                    |                    |
|                           |                            | Subdivision Plan Fees                 | -                  | -                  |                    |                    |
|                           |                            | Zoning Application Fees               | (15,000)           | (28,808)           | (29,000)           | (15,000)           |
|                           |                            | Zoning Hearing Board                  | -                  | -                  |                    |                    |
|                           |                            | Sewage fee reimbursements             | (2,496)            | (2,180)            | (2,496)            | (2,500)            |
|                           |                            | Transient Retailer Permits            | -                  | (25)               | (25)               |                    |
|                           |                            | Sign Licenses                         | -                  | (10)               | (10)               |                    |
|                           |                            | Cable TV Franchise Fee                | (108,040)          | (89,601)           | (117,800)          | (108,040)          |
|                           |                            | Road Occupancy Permits                | -                  | (100)              | (100)              |                    |
|                           | <b>Other Revenue Total</b> |                                       | (320,974)          | (328,073)          | (399,907)          | (323,877)          |
| <b>General Fund Total</b> |                            |                                       | <b>(2,133,698)</b> | <b>(2,040,686)</b> | <b>(2,456,033)</b> | <b>(2,216,440)</b> |

## **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. The Board will remove .1 mills from the millage in 2018. The new general millage rate is 3.5.

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 a backhoe in 2017. This tax is set to sunset on December 31, 2017, unless the Board chooses to renew it.

In 2017, the Board agreed to renew the dedicated millage and allocate it as follows - .3 mills for maintenance equipment and .2 mills for special projects. This dedicated tax will sunset on December 31, 2020.

**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 Applications Fees & 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.

**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.

**Forest Reserves** 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. The Board recently renegotiated this fee with Tussey Mountain. The fee was lowered to \$1,800 per year.

**Sewage Fee Reimbursements** 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. Money from the dedicated maintenance tax is deposited into the capital fund to use for equipment purchases and improvements to the Township building.

**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. Our Liquid Fuels allocation increases as we add additional mileage to our road network.

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

**Government Services  
Supervisors**

| GL#                      |     | Description                       | Fund            | Budget 2017   | Y-T-D Actual  | 2017 By End   | Budget 2018   |
|--------------------------|-----|-----------------------------------|-----------------|---------------|---------------|---------------|---------------|
| <b>Supervisors</b>       |     |                                   |                 |               |               |               |               |
| 11                       | 400 | Payroll Expense                   | 01 General Fund | 9,375         | 7,031         | 9,375         | 9,375         |
|                          |     | Transp.-Mileage reimb.            | 01 General Fund | 2,000         | 1,569         | 2,000         | 2,000         |
|                          |     | Meetings, Confer., Seminars       | 01 General Fund | 4,000         | 1,201         | 1,500         | 4,000         |
|                          |     | Appreciation dinner & meetings    | 01 General Fund | 3,000         | -             | 3,000         | 3,000         |
|                          |     | 4th Fest                          | 01 General Fund | 500           | 500           | 500           | 500           |
|                          |     | Friends of the PA Military Museum | 01 General Fund | 1,000         | -             | 1,000         | 1,000         |
|                          |     | CCATO Scholarship Fund            | 01 General Fund | 200           | -             |               | 200           |
|                          |     | Capital purchases                 | 01 General Fund | -             | -             |               |               |
|                          |     | C-Net Contribution                | 01 General Fund | 20,299        | 15,097        | 20,172        | 21,203        |
|                          |     | Contribution to Spring Creek      | 01 General Fund | 350           | 350           | 350           | 350           |
|                          |     | Heritage Museum Contribution      | 01 General Fund | 9,907         | 9,907         | 9,907         | 10,182        |
|                          |     | BBG Village Conservancy           | 01 General Fund | 1,100         | 1,100         | 1,100         | 1,100         |
|                          |     | Get Outdoors                      | 01 General Fund | -             | 100           | 100           | 100           |
|                          |     | Slab Cabin Run                    | 01 General Fund | -             | -             |               | 20,000        |
|                          |     | Spring Creek Watershed Commission | 01 General Fund | 351           | 159           | 159           | 487           |
| <b>Supervisors Total</b> |     |                                   |                 | <b>52,082</b> | <b>37,013</b> | <b>49,162</b> | <b>73,497</b> |

**Government Services  
Administrative**

|                             | <b>GL#</b> | <b>Description</b>                    | <b>Fund</b>     | <b>Budget 2017</b> | <b>Y-T-D Actual</b> | <b>2017 By End</b> | <b>Budget 2018</b> |
|-----------------------------|------------|---------------------------------------|-----------------|--------------------|---------------------|--------------------|--------------------|
| <b>Administrative</b>       |            |                                       |                 |                    |                     |                    |                    |
| 12                          | 401        | <b>Payroll Expense</b>                | 01 General Fund | 117,776            | 86,364              | 115,152            | 123,408            |
|                             |            | <b>Office Supplies &amp; Postage</b>  | 01 General Fund | 8,000              | 2,798               | 3,500              | 5,000              |
|                             |            | <b>Operating Supplies</b>             | 01 General Fund | -                  | -                   |                    |                    |
|                             |            | <b>Admin. services</b>                | 01 General Fund | 2,500              | 95                  | 200                | 2,500              |
|                             |            | <b>Communication</b>                  | 01 General Fund | 8,000              | 3,391               | 4,331              | 5,000              |
|                             |            | <b>Transportation, Mileage reimb.</b> | 01 General Fund | 700                | -                   |                    | 700                |
|                             |            | <b>Advertising - legal</b>            | 01 General Fund | 3,000              | 3,128               | 3,728              | 3,500              |
|                             |            | <b>Repairs &amp; Maint.-Office</b>    | 01 General Fund | -                  | -                   |                    |                    |
|                             |            | <b>Rentals-Office Equip.</b>          | 01 General Fund | 5,000              | 3,829               | 5,105              | 5,100              |
|                             |            | <b>Dues, subscrip., memberships</b>   | 01 General Fund | 3,000              | 3,797               | 4,000              | 4,000              |
|                             |            | <b>Meetings, Confer., Seminars</b>    | 01 General Fund | 2,000              | 1,449               | 2,000              | 2,000              |
|                             |            | <b>Lunch &amp; breakfast meetings</b> | 01 General Fund | 300                | 423                 | 500                | 500                |
|                             |            | <b>Capital Equipment-Office</b>       | 01 General Fund | -                  | -                   |                    |                    |
|                             | 470        | <b>Land Purchase</b>                  | 01 General Fund | 176,500            | -                   | 176,500            | 176,500            |
|                             | 471        | <b>Gen Obligation Term Bond</b>       | 01 General Fund | -                  | -                   |                    |                    |
|                             | 472        | <b>Stormwater - Regional Project</b>  | 01 General Fund | 15,000             | -                   | 15,000             | 5,000              |
|                             | 481        | <b>Social Security (FICA) _ Emplo</b> | 01 General Fund | -                  | 18,551              | 24,734             | 30,060             |
|                             |            | <b>Medicare _ Employer Paid</b>       | 01 General Fund | -                  | 4,339               | 5,785              | 7,030              |
|                             | 486        | <b>Insurance &amp; Bonding</b>        | 01 General Fund | 45,135             | 59,873              | 76,600             | 77,000             |
|                             | 487        | <b>Payroll Expense</b>                | 01 General Fund | 61,596             | 1,336               | 1,400              | 810                |
|                             |            | <b>Retirement plan cont.</b>          | 01 General Fund | -                  | 22,621              | 30,162             | 19,839             |
|                             |            | <b>Health &amp; Dental Insurance</b>  | 01 General Fund | 174,528            | 159,183             | 212,245            | 141,167            |
|                             | 492        | <b>Transfer To State Fund</b>         | 01 General Fund | -                  | -                   |                    |                    |
| <b>Administrative Total</b> |            |                                       |                 | <b>623,035</b>     | <b>371,176</b>      | <b>680,941</b>     | <b>609,114</b>     |

## 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, Get Outdoors Day event, the Centre County Association of Township Officials Scholarship Fund and 4<sup>th</sup> 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.

**Communication:** 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.

**Advertising - Legal:** 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, PML, CCATO, ICMA and APMM.

**Conventions & Seminars:** This line item will fund the Manager's attendance at the annual APMM, ICMA, PSATS, PML 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. The final payment of \$176,500 will be made in 2018.
- 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 15.7 percent in 2018. 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.

**Government Services  
Finance, Legal, & Engineering**

|                                     | Sub Title                      | Description                    | Fund            | Budget 2017 | Y-T-D Actual | 2017 By End | Budget 2018 |
|-------------------------------------|--------------------------------|--------------------------------|-----------------|-------------|--------------|-------------|-------------|
| Finance, Leagal & Engineering       |                                |                                |                 |             |              |             |             |
| 13                                  | Financial Administration       |                                |                 |             |              |             |             |
|                                     | 402                            | Payroll Expense                | 01 General Fund | 19,919      | 15,160       | 20,213      | 20,852      |
|                                     |                                | Professional Services          | 01 General Fund | 20,000      | 15,010       | 20,010      | 20,400      |
|                                     |                                | Transportation, Mileage reimb. | 01 General Fund | -           | -            |             |             |
|                                     |                                | Bank Services Charges/Fees     | 01 General Fund | -           | 687          | 700         | -           |
|                                     |                                | Auditing Services              | 01 General Fund | 4,000       | 5,842        | 5,842       | 6,000       |
|                                     |                                | Computer & software            | 01 General Fund | 5,000       | 1,073        | 1,200       | 2,500       |
|                                     | 407                            | IT-Networking-Data Processing  | 01 General Fund | -           | 293          | 300         | 2,000       |
|                                     | Financial Administration Total |                                |                 | 48,919      | 38,064       | 48,265      | 51,752      |
| 14                                  | Tax Collection                 |                                |                 |             |              |             |             |
|                                     | 403                            | Payroll Expenses - tax collect |                 | -           | -            |             |             |
|                                     |                                | Tax Collection Fees - CTA      | 01 General Fund | 18,000      | -            |             | -           |
|                                     |                                | Office Supplies & Postage      | 01 General Fund | 2,000       | 2,422        | 2,500       | 2,500       |
|                                     |                                | Tax Software Maint.            | 01 General Fund | 3,000       | 771          | 800         | 3,000       |
|                                     |                                | Communications                 | 01 General Fund | -           | -            |             |             |
|                                     |                                | Contracted Mailing Services    | 01 General Fund | 2,000       | -            |             | 2,000       |
|                                     |                                | Meetings, Confer.,Seminars     | 01 General Fund | -           | 250          | 250         | 250         |
|                                     | Tax Collection Total           |                                |                 | 25,000      | 3,443        | 3,550       | 7,750       |
| 15                                  | Township Solicitor             |                                |                 |             |              |             |             |
|                                     | 404                            | Legal services                 | 01 General Fund | 12,000      | 7,037        | 8,000       | 12,000      |
|                                     | Township Solicitor Total       |                                |                 | 12,000      | 7,037        | 8,000       | 12,000      |
| 17                                  | Township Engineer              |                                |                 |             |              |             |             |
|                                     | 408                            | Engineering services           | 01 General Fund | 35,000      | 40,200       | 53,600      | 50,000      |
|                                     |                                | MS4-Clearwater                 | 01 General Fund | 3,000       | 1,091        |             | 2,500       |
|                                     |                                | MS4-DEP                        | 01 General Fund | 3,000       | 500          |             | 3,000       |
|                                     | Township Engineer Total        |                                |                 | 41,000      | 41,791       | 53,600      | 55,500      |
| Finance, Leagal & Engineering Total |                                |                                |                 | 126,919     | 90,335       | 113,415     | 127,002     |

## 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 also provides bookkeeping services to the Boalsburg Fire Company.

402      **Auditors:** The Township contracts with Maher Duessel 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 fee for this service will increase to \$20,400 in 2018.

**IT Services:** The Township hired an on call IT person in 2016 to help maintain its computers and software. In 2018, the Township will continue to work to upgrade its IT system, including the use of a cloud or a server to backup data.

403      **Tax Software Maintenance:** This expenditure is needed to keep the tax 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 2018. 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. The Township will also pay for its share of the Centre Area Cable Consortium's attorney out of this account.
- 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. Expenses are also paid to Clearwater Conservancy to help with public education efforts related to our MS-4 permit.

**Public Safety**

|                     | Sub Title                            | Description                | Fund              | Budget 2017 | Y-T-D Actual | 2017 By End | Budget 2018 |
|---------------------|--------------------------------------|----------------------------|-------------------|-------------|--------------|-------------|-------------|
| Public Safety       |                                      |                            |                   |             |              |             |             |
| 31                  | Police Services                      |                            |                   |             |              |             |             |
|                     | 410                                  | Police services            | 01 General Fund   | 425,896     | 319,423      | 425,896     | 444,171     |
|                     |                                      | Contracted Services        | 01 General Fund   | -           | -            |             |             |
|                     | Police Services Total                |                            |                   | 425,896     | 319,423      | 425,896     | 444,171     |
| 32                  | Zoning & Ordinance Enforcement       |                            |                   |             |              |             |             |
|                     | 414                                  | Payroll Expense            | 01 General Fund   | 69,945      | 50,813       | 67,751      | 71,876      |
|                     |                                      | Professional Services      | 01 General Fund   | -           | 1,195        | 1,195       | 1,195       |
|                     | Zoning & Ordinance Enforcement Total |                            |                   | 69,945      | 52,008       | 68,946      | 73,071      |
| 33                  | Sewage Enforcement                   |                            |                   |             |              |             |             |
|                     | 413                                  | Code Enforcement - SEO     | 01 General Fund   | 3,500       | 2,080        | 3,500       | 3,500       |
|                     | Sewage Enforcement Total             |                            |                   | 3,500       | 2,080        | 3,500       | 3,500       |
| 36                  | Fire Protection                      |                            |                   |             |              |             |             |
|                     | 411                                  | Capital Equip. Improvement | 04 Fire Equipment | 100,000     | -            |             |             |
|                     |                                      | Fire Operating Support     | 04 Fire Equipment | 1,200       | 158,457      | 158,457     | 150,000     |
|                     |                                      | Firemen's Relief           | 01 General Fund   | 42,337      | -            | 40,179      | 40,000      |
|                     | 475                                  |                            |                   | 125         | -            |             |             |
|                     | Fire Protection Total                |                            |                   | 143,662     | 158,457      | 198,636     | 190,000     |
| 37                  | Fire Hydrant Fund                    |                            |                   |             |              |             |             |
|                     | 411                                  | Maintenance Services       | 03 Fire Hydrant   | 15,308      | 12,560       | 16,878      | 17,000      |
|                     | Fire Hydrant Fund Total              |                            |                   | 15,308      | 12,560       | 16,878      | 17,000      |
| Public Safety Total |                                      |                            |                   | 658,311     | 544,528      | 713,855     | 727,742     |

## 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 2018, 75 hours per week are budgeted at a cost of \$113.89 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.
- 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.

**Maintenance  
Public Works**

|                    | Sub Title                     | Description                    | Fund            | Budget 2017 | Y-T-D Actual | 2017 By End | Budget 2018 |
|--------------------|-------------------------------|--------------------------------|-----------------|-------------|--------------|-------------|-------------|
| <b>Maintenance</b> |                               |                                |                 |             |              |             |             |
| 41                 | Public Works                  |                                |                 |             |              |             |             |
|                    | 430                           | Transportation-Fuel, Mileage r | 01 General Fund | -           | -            | 200         | 200         |
|                    |                               | Uniforms                       | 01 General Fund | 4,500       | 4,211        | 5,354       | 5,000       |
|                    | Public Works Total            |                                |                 | 4,500       | 4,211        | 5,554       | 5,200       |
| 42                 | Equipment                     |                                |                 |             |              |             |             |
|                    | 430                           | Machinery and Equipmen         | 30 Capital Fund | 110,000     | 122,937      | 122,937     | 110,000     |
|                    | 437                           | Payroll -Tools & Mach. Repair  |                 | 15,404      | 17,082       | 22,776      | 29,644      |
|                    |                               | Tool & equipment repair        | 01 General Fund | -           | 6,455        | 8,607       | 5,000       |
|                    |                               | Small Tools & Equip.           | 01 General Fund | 3,000       | 411          | 548         | 1,000       |
|                    |                               | Repairs of tools & mach.       | 35 State Fund   | 5,000       | -            | -           | 5,000       |
|                    |                               | Tools & Equip. Maint.-Hwy Eq.  | 01 General Fund | 7,000       | 16,679       | 17,000      | 20,000      |
|                    | 492                           | Transfer to other funds        | 01 General Fund | 7,604       | 7,605        | 7,605       | -           |
|                    | Equipment Total               |                                |                 | 148,008     | 171,169      | 179,473     | 170,644     |
|                    | Parks & Grounds               |                                |                 |             |              |             |             |
|                    | 409                           | Capital Purchases - Building   | 30 Capital Fund | -           | 8,629        | 8,629       | 5,000       |
|                    | Parks & Grounds Total         |                                |                 | -           | 8,629        | 8,629       | 5,000       |
|                    | Snow and Ice Control          |                                |                 |             |              |             |             |
|                    | 432                           | Payroll Expense                | 01 General Fund | 14,143      | 14,407       | 19,209      | 19,924      |
|                    |                               | Operating Supplies - snow & ic | 35 State Fund   | 25,000      | 20,357       | 25,000      | 25,000      |
|                    |                               | Winter Maintenance-Bike Paths  | 01 General Fund | 2,000       | -            | -           | 2,000       |
|                    | Snow and Ice Control Total    |                                |                 | 41,143      | 34,764       | 44,209      | 46,924      |
| 43                 | Traffic Signs & Signals       |                                |                 |             |              |             |             |
|                    | 433                           | Payroll-Traffic Signs          | 01 General Fund | 45,379      | 2,054        | 2,739       | 2,598       |
|                    |                               | Traffic signs & devices        | 01 General Fund | 3,000       | 50           | -           | 4,000       |
|                    |                               | Traffic Control Dev            | 35 State Fund   | -           | -            | -           | 10,000      |
|                    |                               | Traffic Studies                | 01 General Fund | -           | -            | -           | 10,000      |
|                    |                               | Repairs & Maint.Traffic Lights | 01 General Fund | -           | 5,622        | 5,700       | 5,700       |
|                    |                               | Repairs & Maint-Traffic Lights | 35 State Fund   | 1,000       | -            | -           | 1,000       |
|                    | Traffic Signs & Signals Total |                                |                 | 49,379      | 7,726        | 8,439       | 33,298      |
| 44                 | Road Maintenance              |                                |                 |             |              |             |             |
|                    | 434                           | Repairs & Maint-Street Lights  | 35 State Fund   | 300         | -            | -           | -           |
|                    |                               | Street light repair & maint.   | 01 General Fund | -           | 35           | 35          | 500         |
|                    | 437                           | General exp.                   | 35 State Fund   | -           | -            | -           | -           |
|                    | 438                           | Payroll-Highway Maint.         | 01 General Fund | 127,412     | 94,896       | 126,529     | 170,769     |
|                    |                               | Personal Services              | 35 State Fund   | -           | -            | -           | -           |
|                    |                               | Diesel Fuel                    | 01 General Fund | 250         | -            | -           | -           |
|                    |                               | Low sulfur diesel fuel - road  | 35 State Fund   | 15,000      | 7,626        | 10,000      | 15,000      |
|                    |                               | Maintenance - Roads & Bridges  | 01 General Fund | -           | 6,949        | 8,000       | 10,000      |
|                    |                               | Road Maintenance               | 35 State Fund   | 12,500      | -            | -           | -           |
|                    |                               | Line Painting                  | 35 State Fund   | 7,000       | 6,210        | 6,210       | 7,000       |
|                    |                               | Tar & Chip Sealing             | 35 State Fund   | 10,000      | -            | -           | 10,000      |
|                    |                               | Microsurfacing                 | 35 State Fund   | 25,000      | 27,027       | 27,027      | 25,000      |
|                    |                               | Transportation, Mileage reimb. | 01 General Fund | -           | 83           | 83          | 100         |
|                    |                               | Rentals                        | 35 State Fund   | -           | -            | -           | -           |
|                    |                               | Highway equip. maint.          | 35 State Fund   | -           | 1,800        | 1,800       | 2,000       |
|                    | Road Maintenance Total        |                                |                 | 197,462     | 144,627      | 179,684     | 240,369     |
| 45                 | Parks & Grounds               |                                |                 |             |              |             |             |
|                    | 439                           | Tussey Pond                    | 01 General Fund | 12,500      | 11,250       | 11,250      | 10,000      |
|                    | 454                           | Payroll Expense                | 01 General Fund | 4,903       | 3,293        | 4,391       | 4,896       |

**Maintenance  
Public Works**

|                   | Sub Title                     | Description                    | Fund            | Budget 2017 | Y-T-D Actual | 2017 By End | Budget 2018 |
|-------------------|-------------------------------|--------------------------------|-----------------|-------------|--------------|-------------|-------------|
| 45                | 454                           | Operating Supplies - Parks     | 01 General Fund | 1,017       | -            |             |             |
|                   |                               | General Oper Supplies - Parks  | 01 General Fund | -           | -            | -           |             |
|                   |                               | Parks & Recreation             | 01 General Fund | 7,000       | 1,810        | 1,810       | 7,000       |
|                   |                               | Parks - Fasik Park             | 01 General Fund | -           | -            |             |             |
|                   |                               | Parks - Liberty Hill           | 01 General Fund | -           | -            |             |             |
|                   | 455                           | Payroll Expense                | 01 General Fund | -           | 9,970        | 9,970       |             |
|                   |                               | Operating Supplies             | 01 General Fund | -           | 1,960        | 1,960       |             |
|                   |                               | Shade Tree Exp.                | 01 General Fund | -           | 26,716       | 32,786      |             |
|                   |                               | Contracted Serv.-Shade Trees   | 01 General Fund | 12,250      | 6,070        | 6,070       | 13,500      |
|                   | Parks & Grounds Total         |                                |                 | 37,670      | 61,070       | 68,238      | 35,396      |
| 46                | Brush & Leaf Collection       |                                |                 |             |              |             |             |
|                   | 431                           | Brush & Leaf Collection        | 01 General Fund | -           | 6,312        | 8,415       | 22,811      |
|                   |                               | Contracted Services            | 01 General Fund | -           | 2,444        | 2,444       | 2,500       |
|                   | Brush & Leaf Collection Total |                                |                 | -           | 8,756        | 10,860      | 25,311      |
|                   | Physical Plant                |                                |                 |             |              |             |             |
|                   | 409                           | General Govt                   | 01 General Fund | -           | -            |             |             |
|                   |                               | Payroll Expense                | 01 General Fund | 4,411       | 2,700        | 3,600       | 4,287       |
|                   |                               | Operating supplies & services  | 01 General Fund | 5,000       | 1,369        | 2,000       | 5,000       |
|                   |                               | Highway Fuels-Diesel, Gasoline | 01 General Fund | 800         | 599          | 800         | 800         |
|                   |                               | Public Utility Services        | 01 General Fund | 500         | 255          | 500         | 500         |
|                   |                               | Repairs & Maintenance - Bldg.  | 01 General Fund | 2,000       | 1,725        | 2,000       | 2,000       |
|                   |                               | Contracted Services            | 01 General Fund | 5,000       | 5,873        | 6,000       | 6,000       |
|                   |                               | Capital Improvements           | 01 General Fund | -           | -            |             |             |
|                   | 433                           | Heating - maint. shed          | 01 General Fund | 4,000       | 1,508        | 2,010       | 1,000       |
|                   |                               | Heating - meeting room         | 01 General Fund | 4,000       | 1,802        | 2,402       | 4,000       |
|                   |                               | Utilities-Electric             | 01 General Fund | 8,000       | 4,663        | 6,218       | 8,000       |
|                   | Physical Plant Total          |                                |                 | 33,711      | 20,494       | 25,530      | 31,587      |
| Maintenance Total |                               |                                |                 | 511,873     | 461,445      | 530,614     | 593,729     |

## 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 \$200 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.
- Winter Maintenance - Bike Paths:** This account pays for the winter maintenance of the paths on South Atherton Street and Warner Boulevard.
- 433      **Traffic Control Device:** The Township will purchase a pre-emption device for the Boal Avenue/Church Street traffic signal in 2018.
- 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.
- Tar and Chip Sealing:** The Township will chip seal the following roads in 2018:  
Mountain and Houser Roads.
- Microsurfacing:** The Township will microsurface West Main Street from the Diamond to Wagner Street and Montclair Lane in 2018.
- 439      **Road Construction:** The majority of the expenses for road projects will be paid for from Liquid Fuels funds in 2018. Projects for 2018 are detailed on a separate sheet.

- 437      **Tools and Equipment Maintenance- Highway Equipment:** Money from this line item is used to maintain our vehicles throughout the year.
- Small Tools:** This year, \$1,000 is included to purchase various tools, saw blades, drill bits and any other equipment that may be needed.
- Tool and Equipment Repair:** The funds in this account are used for repair of any Maintenance equipment during 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. The plan will be completed in early 2018.
- 454      **Payroll Expense:** This account pays the salary of employees who are working in Township parks.
- 454      **Parks and Recreation:** The Parks and Recreation Advisory Committee uses this account to make purchases for our parks. Expenses for the Pollinator Festival are also paid out of this account.
- 455      **Contracted Services - Shade Trees:** The annual contribution to the Shade Tree Commission (\$6,500) and the annual contribution for hazardous tree removals (\$7,000) are in this account.
- 455      **Shade Tree Expense:** The expenditures in this account are from the May 1, 2017 storm.

**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.

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

**Contracted Services:** This account pays for the Township's janitorial service.

# Roads

| Sub Title          |             | Description                         | Fund            | Budget 2017    | Y-T-D Actual | 2017 By End   | Budget 2018    |
|--------------------|-------------|-------------------------------------|-----------------|----------------|--------------|---------------|----------------|
| <b>Roads</b>       |             |                                     |                 |                |              |               |                |
| 62                 | Roads       |                                     |                 |                |              |               |                |
|                    | 439         | Warner Boulevard Shared Use Path    | 35 State Fund   | 10,000         | -            |               |                |
|                    |             | North Academy and Willowbrook       | 01 General Fund | 7,500          | -            |               | 7,500          |
|                    |             | Kay St. (widen and pave)            | 35 State Fund   | 85,000         | -            | 60,366        |                |
|                    |             | Rockey Lane                         | 35 State Fund   | 15,000         | -            |               | 23,000         |
|                    |             | Torrey Lane Pipe                    | 35 State Fund   | 20,000         | -            | 19,400        |                |
|                    |             | East Hubler/East Harris/Outer Drive | 35 State Fund   | -              | -            |               | 40,000         |
|                    |             | Fairfield Drive                     | 35 State Fund   | -              | -            |               | 60,000         |
|                    | Roads Total |                                     |                 | 137,500        | -            | 79,766        | 130,500        |
| <b>Roads Total</b> |             |                                     |                 | <b>137,500</b> | <b>-</b>     | <b>79,766</b> | <b>130,500</b> |

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

**Rockey Lane** **\$23,000.00**

A stormwater project will be completed along this road. The road will also be overlayed.

**East Hubler/East Harris/Outer Drive** **\$40,000.00**

East Hubler, East Harris and Outer Drive to the end of Harris will be overlayed.

**Fairfield Drive** **\$60,000.00**

The loop section of Fairfield Drive will be overlayed.

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.

# Regional Programs

| Sub Title               |                    | Description                    | Fund            | Budget 2017 | Y-T-D Actual | 2017 By End | Budget 2018 |
|-------------------------|--------------------|--------------------------------|-----------------|-------------|--------------|-------------|-------------|
| Regional Programs       |                    |                                |                 |             |              |             |             |
| 21                      | COG                |                                |                 |             |              |             |             |
|                         | 414                | Planning Commission CRPC CRMPO | 01 General Fund | 94,835      | 71,126       | 94,835      | 93,823      |
|                         | 415                | Emergency Management           | 01 General Fund | 11,735      | 8,801        | 8,801       | 11,903      |
|                         | 450                | Parks & Recreation Dept.       | 01 General Fund | 248,995     | 210,760      | 248,995     | 256,270     |
|                         | 456                | Schlow Library Cont.           | 01 General Fund | 96,589      | 72,442       | 96,589      | 103,988     |
|                         | 406                | COG Administration             | 01 General Fund | 37,421      | 28,158       | 37,544      | 39,774      |
|                         | COG Total          |                                |                 | 489,575     | 391,287      | 486,764     | 505,758     |
| 22                      | CATA               |                                |                 |             |              |             |             |
|                         | 447                | Contribution to Government     | 01 General Fund | 28,298      | 21,680       | 29,211      | 30,000      |
|                         | CATA Total         |                                |                 | 28,298      | 21,680       | 29,211      | 30,000      |
| 24                      | Celebrations       |                                |                 |             |              |             |             |
|                         | 457                | Payroll-Celebrations           | 01 General Fund | 762         | 3,637        | 3,637       | 4,400       |
|                         |                    | Operating Supplies             | 01 General Fund | -           | 244          | 244         | 250         |
|                         | Celebrations Total |                                |                 | 762         | 3,881        | 3,881       | 4,650       |
| Regional Programs Total |                    |                                |                 | 518,635     | 416,847      | 519,856     | 540,408     |

## 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 July 2017.
  
- 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.
  
- 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.