HARRIS TOWNSHIP

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

TO: Board of Supervisors

FROM: Amy Farkas, Township Manager

RE: 2020 Operating Budget

DATE: October 24, 2019

I am pleased to present the 2020 Operating Budget to you.

We completed a great deal of work in 2019, including the removal of 130 trees along Boal Avenue, the final design phase of the Maintenance Facility, work on the comprehensive rural district rezoning and several important road projects, included much needed work on Smith Lane.

2020 looks to be another busy year for the Township, as we move the Maintenance Facility project through the bidding stage to construction, we replace the buffer along Boal Avenue, we finalize and adopt the rural district rezoning and we complete several projects in our parks.

Maintenance Facility
The Maintenance Facility will move to construction in early 2020, thanks to the efforts of Construction Manager Nevin Stitzer. At a projected cost of $3,800,000, this is the largest capital project ever undertaken in the Township's history.

Parks Projects
The Township will complete several parks projects in 2020. We will use $55,000 of fee in lieu funds, plus additional money from the General Fund, to build the pedestrian bridge from the Elksview Community to Fasick Park. The project will be bid in late 2019, so it is ready for construction in spring 2020.

In 2019, the Township received a $50,000 grant from DCNR to fund playground and ADA upgrades to Nittany View Park. The Township is required to provide a $20,000 match for this grant. This project will be funded out of the Special Projects Fund and the General Fund. This project will be completed in the summer, so residents can take full advantage of the refurbished park.

The Township will also use the last of the money from the developer of Liberty Hill to install a small gazebo in Harpster Park. The Harpster family has indicated that they will install a flagpole next to the gazebo.

Lastly, the Township will move forward with constructing the pathways at Tussey Pond Park. These paths will connect with the community mountain biking trails that are proposed for the Harvest Fields property. This project will make Tussey Pond a destination park.

Financial Management
In 2020, the Board needs to begin planning for its financial future. Our growth will largely start to slow down, as several large developments reach the end of their development stage. When the growth slows, so will the revenue from that growth.

One question we need to answer as move into the New Year, is how we will fund the debt service on the maintenance facility project, while also maintaining a healthy fund balance. The Board will also need to discuss the dedicated maintenance/special projects tax, which is slated to sunset on December 31, 2020. This tax has helped us to upgrade our fleet and to complete a variety of projects that would otherwise have to be funded by the General Fund. These projects include the Boal Avenue buffer project and the Village of Boalsburg sidewalk project.

Final Thoughts
The Township has made great strides over the last 3 years with its financial management systems. This is thanks to the efforts of Dwight Miller and our auditors, Maher Duessel.

The challenge facing the Township now is how to maintain our financial strength as growth slows down and our finances return to a more normal state. Our residents expect a certain level of service. The balance is how we fund these services with less revenue coming in. This will be a discussion in 2020 and beyond.

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

Harris Township - 2020 Proposed Budget
Summary By Fund

2020 Budget		Fund									
Type	Category	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
Fund Balance											
	01 Assigned FB								(6,261)		(6,261)
	02 Unassigned FB	(502,544)	(4,520)	(5,468)	(857,524)	(49,336)	(165,880)	(154,417)	46	(3,525)	(1,743,168)
Fund Balance Total		**(502,544)**	**(4,520)**	**(5,468)**	**(857,524)**	**(49,336)**	**(165,880)**	**(154,417)**	**(6,215)**	**(3,525)**	**(1,749,428)**
Revenue											
	03 Tax Revenues	(1,969,846)	(6,554)	(17,900)	(276,083)	(42,813)	(64,694)				(2,377,890)
	04 Other Revenues	(4,194,630)	(25)	(100)	(10,000)		(8,399)	(199,312)	(30)		(4,412,496)
Revenue Total		**(6,164,476)**	**(6,579)**	**(18,000)**	**(286,083)**	**(42,813)**	**(73,093)**	**(199,312)**	**(30)**		**(6,790,386)**
Expense											
	05 Government Services	55,183									55,183
	06 Administration	786,544									786,544
	07 Public Safety	655,145		16,000	150,000						821,145
	08 Public Works	551,751	6,500			50,000		92,000		4,200	704,451
	09 Maintenance	3,748,566									3,748,566
	10 Finance	58,872									58,872
	11 Professional Services	95,000									95,000
	12 Regional Programs	605,391									605,391
	13 Celebrations	3,985									3,985
	14 Capital Expenditures	10,000					65,000	152,000			227,000
Expense Total		**6,570,436**	**6,500**	**16,000**	**150,000**	**50,000**	**65,000**	**244,000**		**4,200**	**7,106,136**
Ending Fund Balance		**(96,585)**	**(4,599)**	**(7,468)**	**(993,607)**	**(42,149)**	**(173,973)**	**(109,729)**	**(6,245)**	**675**	**(1,433,679)**

Harris Township - 2020 Proposed Budget
Summary By Fund

2020 Budget		Fund									
Type	Category	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
Fund Balance											
	01 Assigned FB								(6,261)		(6,261)
	02 Unassigned FB	(502,544)	(4,520)	(5,468)	(857,524)	(49,336)	(165,880)	(154,417)	46	(3,525)	(1,743,168)
Fund Balance Total		**(502,544)**	**(4,520)**	**(5,468)**	**(857,524)**	**(49,336)**	**(165,880)**	**(154,417)**	**(6,215)**	**(3,525)**	**(1,749,428)**
Revenue											
	03 Tax Revenues	(1,969,846)	(6,554)	(17,900)	(276,083)	(42,813)	(64,694)				(2,377,890)
	04 Other Revenues	(4,194,630)	(25)	(100)	(10,000)		(8,399)	(199,312)	(30)		(4,412,496)
Revenue Total		**(6,164,476)**	**(6,579)**	**(18,000)**	**(286,083)**	**(42,813)**	**(73,093)**	**(199,312)**	**(30)**		**(6,790,386)**
Expense											
	05 Government Services	55,033									55,033
	06 Administration	786,544									786,544
	07 Public Safety	648,703		16,000	150,000						814,703
	08 Public Works	551,751	6,500			40,000		92,000		4,200	694,451
	09 Maintenance	3,748,566									3,748,566
	10 Finance	58,872									58,872
	11 Professional Services	95,000									95,000
	12 Regional Programs	605,391									605,391
	13 Celebrations	3,985									3,985
	14 Capital Expenditures	10,000					65,000	152,000			227,000
Expense Total		**6,563,844**	**6,500**	**16,000**	**150,000**	**40,000**	**65,000**	**244,000**		**4,200**	**7,089,544**
Ending Fund Balance		**(103,177)**	**(4,599)**	**(7,468)**	**(993,607)**	**(52,149)**	**(173,973)**	**(109,729)**	**(6,245)**	**675**	**(1,450,270)**

DESIGNATED RESERVE FUND: ROAD EQUIPMENT REPLACEMENT

		1	2	3	4	5	6	7	8	9
		2019	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
			Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Fund Balance January 1		$195,040	$165,880	$173,973	$96,683	($7,350)	($129,388)	($274,388)	($264,388)	($254,388)
Revenue										
Tax Funds		64,325	64,694	0	0	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 %										
Interest		5,423	3,399	2,710	967	0	0	0	0	0
Rebate on Equipment		0	0	0	0	0	0	0	0	0
Sale Of Used Equipment		0	5,000	5,000	5,000	7,500	5,000	10,000	10,000	10,000
Total Revenue		$ 69,748.00	$ 73,093.00	$ 7,710.00	$ 5,967.00	$ 7,500.00	$ 5,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Expenditures										
Maintenance Vehicles										
Truck 2 - Ford F-550 T-Tag	2011					(104,538)				
Truck 3 - 2017 International	2017									
Truck 4 - Ford F-550	2007	(88,908)								
Truck 4* - Ford F-550	2019									
Truck 5 - 1997 International	1997									
Truck 6 - 2016 International	2016									
Bucket Truck	2002	(10,000)								
Mini Excavator				(85,000)						
Office Vehicles										
Ford Explorer	2005		(35,000)							
Off-Road Vehicles										
Hussler Zero Turn Mower	2016									
Boom Mower										
JCB Backhoe	2016									
1975 John Deere Grader	1975									
Bob Cat skid loader	2008				(60,000)					
Trailer - Moritz dual axle	1997									
Bomag Roller BW 900-2	2004									
Woodchuck Chipper	1997									
Woodchuck Chipper 120	2005									
Old Dominion Leaf Loader	2004									
John Deere Tractor	2001				(50,000)					
Leaf Truck	2009						(150,000)			
Aeriol 4-ton Asphalt Box Hauler						(25,000)				
Vibra Plate WP 1550										
Hydraulic Post Pounder	2013									
Solar Message Board Sign	2017									
Minor Equipment			(30,000)							
Total Expenses		-98,908	-65,000	-85,000	-110,000	-129,538	-150,000	0	0	0
Fund Balance December 31		$ 165,880.00	$173,973	$96,683	-$7,350	-$129,388	-$274,388	-$264,388	-$254,388	-$244,388

2020 Payroll Budget

Position	Hourly Rate	COLA	Merit	New Rate	Annual Hours	Total	Social Security	Medicare	UC	401a	Health Insurance	Dental	Life /Disability	Personnel Total
Township Manager	41.33	3.00%	1.50%	43.21	2,080.00	89,876.80	5,572.36	1,303.21	90.00	6,875.58	21,930.96	617.65	489.60	126,266.56
Administrative Assistant	20.36	3.00%	1.50%	21.29	2,168.00	47,215.36	2,927.35	684.62	90.00	3,611.98	44,335.20	1,235.29	425.83	100,099.80
Zoning Officer	35.54	3.00%	1.50%	37.16	2,110.00	80,205.94	4,972.77	1,162.99	90.00	6,135.75	44,335.20	3,705.88	527.05	140,608.53
Finance Assistant	21.08	3.00%	1.50%	22.04	1,040.00	22,921.60	1,421.14	332.36	90.00		-			24,765.10
Maintenance Superintendent	37.81	3.00%	1.50%	39.53	2,150.00	86,373.04	5,355.13	1,252.41	90.00	6,607.54	46,345.68	1,235.29	724.00	147,259.09
Maintenance Worker	21.85	3.00%	1.50%	22.84	2,150.00	49,905.39	3,094.13	723.63	90.00	3,817.76	44,335.20	1,852.94	279.68	103,819.05
Maintenance Worker	21.52	3.00%	1.50%	22.50	2,150.00	49,162.51	3,048.08	712.86	90.00	3,760.93	21,930.96	617.65	317.87	79,322.99
Mechanic/Laborer	19.90	3.00%	1.50%	20.80	2,150.00	45,448.01	2,817.78	659.00	90.00	3,476.77	21,930.96	617.65	182.87	75,040.17
Maintenance Worker	26.35	3.00%	1.50%	27.55	2,150.00	60,196.75	3,732.20	872.85	90.00	4,605.05	21,930.96	617.65	571.49	92,045.46
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
Supervisor	156.25			156.25	12.00	1,875.00	116.25	27.19			-			2,018.44
Total						540,680.40	33,522.19	7,839.88	810.00	38,891.36	267,075.12	10,500.00	3,518.39	899,318.95

Revenues
General Fund

	Sub Title	Description	Budget 2019	Y-T-D Actual	2019 by End	Budget 2020
General Fund						
1	Tax Revenues	Real Estate Taxes - Current	(720,182)	(737,209)	(738,000)	(743,096)
		Real Estate Transfer Tax	(160,000)	(169,157)	(205,000)	(160,000)
		Earned Income Tax	-	-	-	
		RE tax, prior year levy	(10,000)	(14,259)	(15,000)	(15,000)
		Earned Income Tax-CTA	(987,075)	(850,436)	(987,075)	(1,011,750)
		Local Services Tax	(47,000)	(28,071)	(47,000)	(40,000)
	Tax Revenues Total		(1,924,257)	(1,799,132)	(1,992,075)	(1,969,846)
2	Other Revenue	Contributions from Private Sec	-	-	-	
		Interest Earnings	(10,000)	(10,061)	(10,061)	(10,000)
		Miscellaneous Income	(2,500)	(2,145)	(2,145)	(2,500)
		Other State grants	(2,314)	-	(2,314)	
		Refunds of Prior Year Expendit	-	-	-	
		Tax collection	(13,000)	(6,569)	(13,000)	(13,000)
		COG lease	(17,387)	(13,040)	(17,387)	(17,387)
		Engineering Fee reimb.	(15,000)	(8,473)	(8,473)	(10,000)
		Forest Reserves	(21,000)	(21,530)	(21,530)	(21,000)
		PSU Contribution	(11,400)	(11,557)	(11,557)	(11,600)
		Public Utility Tax	(2,000)	-	(2,000)	(2,000)
		Park In-Lieu Funds	-	-	-	
		RE Cert Fees	(6,800)	(6,940)	(6,940)	(7,000)
		Municpal Pension State Aid	(30,000)	(33,946)	(33,946)	(34,000)
		CRPA reimb.	-	-	-	
		Fire Equip Fund transfer	-	-	-	
		Police services	-	(39,171)	(39,171)	
		Tussey bus service	(1,800)	(1,800)	(1,800)	(1,800)
		Fireman's Relief Assoc.	(38,000)	(40,775)	(40,775)	(41,000)
		Alcohol Beverage Tax	(800)	(1,200)	(1,200)	(1,200)
		Public Water Systems	-	-	-	
		Marcellus Shale Impact Fee	(1,700)	(1,580)	(1,580)	(1,200)
		Vehicle Code Violations	(7,000)	(4,511)	(7,000)	(7,000)
		Violation of Ordinances	(50)	(35)	(35)	(50)
		General Obligation Bonds - Non-Elect	(2,770,000)	-	-	(3,832,628)
		Non recurring Grant	(40,000)	-	-	
		State Grants - Parks	-	(1,250)	(1,250)	(50,000)
		Subdivision Plan Fees	-	(500)	(500)	(500)
		Zoning Application Fees	(15,000)	(25,058)	(25,058)	(15,000)
		Zoning Hearing Board	-	-	-	
		Sewage fee reimbursements	(6,000)	(13,426)	(13,426)	(6,500)
		Transient Retailer Permits	-	(25)	(25)	(25)
		Sign Licenses	-	-	-	
		Cable TV Franchise Fee	(108,040)	(91,133)	(108,040)	(108,040)
		Road Occupancy Permits	(500)	(1,213)	(1,213)	(1,200)
	Other Revenue Total		(3,120,291)	(335,938)	(370,425)	(4,194,630)
General Fund Total			(5,044,548)	(2,135,069)	(2,362,500)	(6,164,476)

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 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.

General Obligation Bonds - Non-Electoral is the financing for the new maintenance facility. $3,832,628 is budgeted for 2020.

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 generated from the .3 mills dedicated tax for maintenance equipment. Large equipment purchases, emergency funds and money for work on the municipal building are spent out of this account.

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.

SPECIAL PROJECTS FUND

Special Projects Fund is revenue derived from the .2 mills dedicated tax. This money has been earmarked for the Village of Boalsburg sidewalk project, the Boal Avenue Buffering Project and the Nittany View Playground project in 2020.

Government Services
Supervisors

GL#		Description	Fund	Budget 2019	Y-T-D Actual	2019 by End	Budget 2020
Supervisors							
11	400	Payroll Expense	01 General Fund	9,375	7,031	9,375	9,375
		Transp.-Mileage reimb.	01 General Fund	2,000	1,664	2,000	2,000
		Meetings, Confer.,Seminars	01 General Fund	4,000	1,149	1,500	4,000
		Appreciation dinner & meetings	01 General Fund	3,000	-	3,000	3,000
		Contrib. to Non-govt.	01 General Fund	-	55	55	
		4th Fest	01 General Fund	500	500	500	500
		Friends of the PA Military Museum	01 General Fund	-	-	-	-
		CCATO Scholarship Fund	01 General Fund	200	-	200	200
		Capital Purchases-Mach & Equip	01 General Fund	-	-	-	
		Capital purchases	01 General Fund	-	-	-	
		C-Net Contribution	01 General Fund	21,439	15,975	21,439	22,600
		Contribution to Spring Creek	01 General Fund	350	100	350	-
		Heritage Museum Contribution	01 General Fund	10,500	10,500	10,500	10,921
		BBG Village Conservancy	01 General Fund	1,250	-	1,250	1,750
		Get Outdoors	01 General Fund	100	-	100	100
		Slab Cabin Run	01 General Fund	-	-	-	
		Spring Creek Watershed Commission	01 General Fund	487	766	766	487
		Leadership Centre County	01 General Fund	250	-	250	250
Supervisors Total				**53,451**	**37,740**	**51,285**	**55,183**

Government Services
Administrative

GL#		Description	Fund	Budget 2019	Y-T-D Actual	2019 by end	Budget 2020
Administrative							
12	401	Payroll Expense	01 General Fund	131,119	99,804	131,119	133,916
		Office Supplies & Postage	01 General Fund	5,000	6,281	6,281	6,500
		Operating Supplies	01 General Fund	-	-	-	
		Admin. services	01 General Fund	2,500	35	35	2,500
		Communication	01 General Fund	5,000	3,215	5,000	5,000
		Transportation, Mileage reimb.	01 General Fund	700	292	700	700
		Advertising - legal	01 General Fund	4,500	3,869	4,500	4,500
		Repairs & Maint.-Office	01 General Fund	-	-	-	
		Rentals-Office Equip.	01 General Fund	5,100	2,883	5,100	5,100
		Dues, subscrip., memberships	01 General Fund	4,975	3,703	4,975	4,975
		Meetings, Confer., Seminars	01 General Fund	2,500	2,474	2,474	2,500
		Lunch & breakfast meetings	01 General Fund	500	390	390	500
		Capital Equipment-Office	01 General Fund	-	-	-	
	470	Land Purchase	01 General Fund	-	180,300	180,300	
	471	Gen Obligation Term Bond	01 General Fund	-	-	-	-
		Fees	01 General Fund	70,000	-	-	94,791
	472	General Obligation Bonds - Interest	01 General Fund	43,200	-	-	81,405
		Stormwater - Regional Project	01 General Fund	-	-	-	
	481	Social Security (FICA) _ Emplo	01 General Fund	32,089	22,665	32,089	33,522
		Medicare _ Employer Paid	01 General Fund	7,505	5,301	7,505	7,840
		COG Admin	01 General Fund	-	-	-	
	486	Insurance & Bonding	01 General Fund	77,000	64,566	77,000	77,000
	487	Payroll Expense	01 General Fund	810	6,297	6,297	5,810
		Retirement plan cont.	01 General Fund	37,199	27,782	37,199	38,891
		Health & Dental Insurance	01 General Fund	260,478	193,889	260,478	281,094
	492	Transfer To State Fund	01 General Fund	-	-	-	
Administrative Total				690,175	623,745	761,442	786,544

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 Commission, Leadership Centre County, Get Outdoors Day event, the Centre County Association of Township Officials Scholarship Fund and 4th Fest. In 2013, the Board approved an annual allocation of .05 mills to the Boalsburg Heritage Museum every year.

EXPENDITURES – LINE ITEM DETAIL

Administration:

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

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

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

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.

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.

471 **General Obligation Bonds:** This account is used to pay the fees associated with the borrowing for the maintenance facility project. These fees will be paid out of the borrowing itself.

472 **General Obligation Bonds:** This account is our interest payment on the loan for the maintenance facility. It is based on a $3,800,000 borrowing.

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 8.7 percent in 2020. 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 2019	Y-T-D Actual	2019 by End	Budget 2020
Finance, Leagal & Engineering							
13	Financial Administration						
402		**Payroll Expense**	01 General Fund	21,923	16,416	21,923	22,922
		Professional Services	01 General Fund	21,012	15,683	21,012	22,000
		Transportation, Mileage reimb.	01 General Fund	-	-	-	
		Bank Services Charges/Fees	01 General Fund	-	496	496	500
		Auditing Services	01 General Fund	5,900	5,840	5,840	6,000
		Computer & software	01 General Fund	1,200	890	1,200	1,200
407		**IT-Networking-Data Processing**	01 General Fund	2,000	4,630	4,630	5,000
Financial Administration Total				52,035	43,954	55,101	57,622
14	Tax Collection						
403		**Payroll Expenses - tax collect**		-	-	-	
		Tax Collection Fees - CTA	01 General Fund	-	-	-	
		Office Supplies & Postage	01 General Fund	3,000	2,077	3,000	3,000
		Tax Software Maint.	01 General Fund	1,000	2,148	2,148	2,500
		Communications	01 General Fund	-	-	-	
		Contracted Mailing Services	01 General Fund	500	290	290	500
		Meetings, Confer.,Seminars	01 General Fund	250	-	-	250
Tax Collection Total				4,750	4,515	5,438	6,250
15	Township Solicitor						
404		**Legal services**	01 General Fund	12,000	3,940	6,000	12,000
Township Solicitor Total				12,000	3,940	6,000	12,000
17	Township Engineer						
408		**Engineering services**	01 General Fund	50,000	45,426	45,426	50,000
		MS4-Clearwater	01 General Fund	2,500	870	2,500	2,500
		MS4-DEP	01 General Fund	500	-	500	500
		Regional Storm Water Study	01 General Fund	25,000	-	-	25,000
Township Engineer Total				78,000	46,296	48,426	78,000
Finance, Leagal & Engineering Total				**146,785**	**98,706**	**114,965**	**153,872**

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 funds the Township's part time Finance Assistant. This employee works 20 hours per week and provides 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 $22,000 in 2020.

IT Services: The Township hired State College Borough to assist with its IT systems. In 2019, several computers were replace and a new firewall and router were installed.

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 2020. 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 Jere Northridge'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. Expenses are also paid to Clearwater Conservancy to help with public education efforts related to our MS-4 permit.

Regional Stormwater Study: Money is budgeted to start funding the projects listed in the MS4 Chesapeake Bay Pollution Reduction Plan. The Township is required by DEP to reduce its nutrient credits.

Public Safety

	Sub Title	Description	Fund	Budget 2019	Y-T-D Actual	2019 by End	Budget 2020
Public Safety							
31	Police Services						
	410	**Police services**	01 General Fund	458,211	343,658	458,211	489,574
		Contracted Services	01 General Fund	-	-	-	
	Police Services Total			458,211	343,658	458,211	489,574
32	Zoning & Ordinance Enforcement						
	414	**Payroll Expense**	01 General Fund	76,709	58,121	76,709	74,811
		Professional Services	01 General Fund	2,500	3,388	3,388	4,000
	422	**Animal Control - Cont Services**	01 General Fund	1,500	787	1,000	1,500
	Zoning & Ordinance Enforcement Total			80,709	62,297	81,097	80,311
33	Sewage Enforcement						
	413	**Code Enforcement - SEO**	01 General Fund	6,500	13,681	13,681	6,500
	Sewage Enforcement Total			6,500	13,681	13,681	6,500
36	Fire Protection						
	411	**Maintenance Services**	01 General Fund	-	-	10,017	37,760
		Fire Operating Support	04 Fire Equipment	150,000	109,423	150,000	150,000
		Firemen's Relief	01 General Fund	38,000	40,775	40,775	41,000
	Fire Protection Total			188,000	150,198	200,792	228,760
37	Fire Hydrant Fund						
	411	**Maintenance Services**	03 Fire Hydrant	17,000	29,988	29,988	16,000
	Fire Hydrant Fund Total			17,000	29,988	29,988	16,000
Public Safety Total				**750,420**	**599,822**	**783,769**	**821,145**

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 2020, 76 hours per week are budgeted at a cost of $123.88 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.

411 **Fire Protection - Maintenance Services:** This new line item will fund $236 of the $336 per fire hydrant cost. The remaining cost will be paid for from the Fire Hydrant Fund via the assessment property owners.

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.

Maintenance
Public Works

Sub Title		Description	Fund	Budget 2019	Y-T-D Actual	2019 by End	Budget 2020
Maintenance							
41	Public Works						
	430	Transportation-Fuel, Mileage r	01 General Fund	-	-	-	
		Uniforms	01 General Fund	6,200	5,417	6,200	6,200
	Public Works Total			6,200	5,417	6,200	6,200
42	Equipment						
	430	Machinery and Equipmen	30 Capital Fund	127,000	90,408	98,908	35,000
		Minor Machinery and Equipment	30 Capital Fund	-	-	-	30,000
	437	Payroll -Tools & Mach. Repair		27,514	15,726	27,514	25,293
		Tool & equipment repair	01 General Fund	7,000	4,192	7,000	7,000
		Small Tools & Equip.	01 General Fund	500	-	500	500
		Repairs of tools & mach.	35 State Fund	-	-	-	
		Tools & Equip. Maint.-Hwy Eq.	01 General Fund	20,000	14,716	20,000	20,000
	492	Transfer to other funds	01 General Fund	-	-	-	
	Equipment Total			182,014	125,042	153,922	117,793
	Parks & Grounds						
	409	Capital Purchases - Building	30 Capital Fund	-	-	-	
	Parks & Grounds Total			-	-	-	
	Snow and Ice Control						
	432	Payroll Expense	01 General Fund	31,419	24,104	31,419	20,898
		Operating Supplies - snow & ic	35 State Fund	25,000	23,023	25,000	25,000
		Winter Maintenance-Bike Paths	01 General Fund	2,000	813	813	2,000
	Snow and Ice Control Total			58,419	47,940	57,232	47,898
43	Traffic Signs & Signals						
	433	Payroll-Traffic Signs	01 General Fund	3,945	1,740	3,945	2,250
		Traffic signs & devices	01 General Fund	4,000	1,050	1,500	4,000
		Traffic Control Dev	35 State Fund	14,000	-	-	
		Traffic Studies	01 General Fund	10,000	-	-	
		Repairs & Maint.Traffic Lights	01 General Fund	5,700	11,938	11,938	12,000
		Repairs & Maint-Traffic Lights	35 State Fund	-	-	-	
	Traffic Signs & Signals Total			37,645	14,727	17,383	18,250
44	Road Maintenenace						
	434	Repairs & Maint-Street Lights	35 State Fund	-	-	-	
		Street light repair & maint.	01 General Fund	2,500	-	-	2,500
	437	General exp.	35 State Fund	-	-	-	
	438	Payroll-Highway Maint.	01 General Fund	183,603	140,519	183,603	184,110
		Personal Services	35 State Fund	-	-	-	
		Diesel Fuel	01 General Fund	-	-	-	
		Low sulfur diesel fuel - road	35 State Fund	15,000	10,962	15,000	15,000
		Maintenance - Roads & Bridges	01 General Fund	15,000	20,226	20,226	20,000
		Road Maintenance	35 State Fund	-	4,425	4,425	
		Line Painting	35 State Fund	8,200	11,533	11,533	12,000
		Tar & Chip Sealing	35 State Fund	15,000	12,511	12,511	15,000
		Microsurfacing	35 State Fund	50,000	40,340	40,340	25,000
		Transportation, Mileage reimb.	01 General Fund	100	-	-	
		Rentals	35 State Fund	-	-	-	
		Highway equip. maint.	35 State Fund	-	-	-	
	Road Maintenenace Total			289,403	240,517	287,639	273,610
45	Parks & Grounds						
	439	Tussey Pond	01 General Fund	-	-	-	

Maintenance
Public Works

	Sub Title	Description	Fund	Budget 2019	Y-T-D Actual	2019 by End	Budget 2020
45	**454**	**Payroll Expense**	01 General Fund	6,250	4,092	6,250	5,787
		Operating Supplies - Parks	01 General Fund	100	20	20	100
		General Oper Supplies - Parks	01 General Fund	200	-	-	
		Parks	01 General Fund	-	-	-	
		Parks & Recreation	01 General Fund	7,000	2,138	2,138	7,000
		Parks - Fasik Park	01 General Fund	80,000	-	-	80,000
		Parks - Liberty Hill	01 General Fund	7,102	-	-	15,000
		Nittany View Park	01 General Fund	12,000	-	-	60,000
	455	**Payroll Expense**	01 General Fund	-	-	-	
		Operating Supplies	01 General Fund	-	-	-	
		Shade Tree Exp.	01 General Fund	20,000	12,476	12,476	20,000
		Contracted Serv.-Shade Trees	01 General Fund	-	-	-	
	Parks & Grounds Total			132,652	18,726	20,884	187,887
46	Brush & Leaf Collection						
	431	**Brush & Leaf Collection**	01 General Fund	15,074	9,989	15,074	31,113
		Contracted Services	01 General Fund	5,000	10,631	10,631	10,000
	Brush & Leaf Collection Total			20,074	20,620	25,705	41,113
	Physical Plant						
	409	**General Govt**	01 General Fund	-	-	-	
		Payroll Expense	01 General Fund	7,838	5,171	7,838	7,046
		Operating supplies & services	01 General Fund	5,000	1,059	2,500	2,500
		Highway Fuels-Diesel, Gasoline	01 General Fund	800	557	557	800
		Public Utility Services	01 General Fund	500	429	429	500
		Repairs & Maintenance - Bldg.	01 General Fund	5,000	358	5,000	500
		Contracted Services	01 General Fund	6,000	6,746	6,746	7,000
		Capital Improvements	01 General Fund	-	-	-	
		Capital Expenditures-Building	01 General Fund	2,600,000	71,471	71,471	3,730,220
	433	**Heating - maint. shed**	01 General Fund	4,000	2,628	4,000	4,000
		Heating - meeting room	01 General Fund	4,000	1,603	4,000	4,000
		Utilities-Electric	01 General Fund	8,000	4,449	8,000	8,000
	Physical Plant Total			2,641,138	94,472	110,541	3,764,566
Maintenance Total				**3,367,544**	**567,462**	**679,505**	**4,457,316**

<u>EXPENDITURES - LINE ITEM DETAIL</u>

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.

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 2020: Mountain and Houser Roads.

Microsurfacing: The Township will microsurface Apollo Avenue, Oak Hall Street, Hemlock Street and Lawnwood Avenue in 2020.

439 **Road Construction:** The majority of the expenses for road projects will be paid for from Liquid Fuels funds in 2020. Projects for 2020 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, $500 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.

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.

Parks - Fasick Park: The Township will complete the pedestrian bridge from the Elksview Community to Fasick Park in 2020. This project will be offset with fee in lieu funds from the developer of the Elksview project.

Parks - Nittany View Park: The Township was awarded $50,000 in grant funding from DCNR to complete upgrades to the playground the path at Nittany View Park.

Parks - Harpster Park: The Township will install a small gazebo in Harpster Park. This project will be offset with $7,102 of developer money.

455 **Shade Tree Expense:** The Shade Tree Commission uses this money to complete trimmings, removals and other tree-related work in the Township.

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.

Capital Expenditures - Building: This will fund construction on the new maintenance facility. This money will be paid for from the borrowing.

Roads

		Sub Title	Description	Fund	Budget 2019	Y-T-D Actual	2019 by End	Budget 2020
Roads								
	62	Roads						
		439	**North Academy and Willowbrook**	01 General Fund	6,000	765	765	
			Willowbrook Curb and Gutter	01 General Fund	-	-	-	10,000
			Fairfield Drive	35 State Fund	50,000	33,722	33,722	
			Mountain Road	35 State Fund	-	-	-	72,000
			Elks Club Road	35 State Fund	70,000	-	66,852	
			Brush Valley Road	35 State Fund	46,000	-	32,482	
			Rosslyn Road	35 State Fund	-	-	-	35,000
			Anna Street	35 State Fund	-	-	-	45,000
	Roads Total				172,000	34,488	133,822	162,000
Roads Total					**172,000**	**34,488**	**133,822**	**162,000**

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

Mountain Road **$72,000.00**

Mountain Road will be overlayed from Route 45 to the chip seal line.

Rosslyn Road **$35,000.00**

Rosslyn Road will be overlayed from Route 45 to just past the loop.

Anna Street **$45,000.00**

Anna Street will be overlayed.

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

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

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

Regional Programs

Sub Title		Description	Fund	Budget 2019	Y-T-D Actual	2019 by End	Budget 2020
Regional Programs							
21	COG						
	414	**Planning Commission CRPC CRMPO**	01 General Fund	104,082	77,636	104,082	81,865
	415	**Emergency Management**	01 General Fund	12,121	9,075	12,121	13,298
	450	**Parks & Recreation Dept.**	01 General Fund	273,178	233,930	273,178	301,675
	456	**Schlow Library Cont.**	01 General Fund	111,333	83,500	111,333	123,022
	406	**COG Administration**	01 General Fund	39,489	29,390	39,489	53,946
	COG Total			540,203	433,530	540,203	573,806
22	CATA						
	447	**Contribution to Government**	01 General Fund	32,000	29,084	29,084	31,585
	CATA Total			32,000	29,084	29,084	31,585
24	Celebrations						
	457	**Payroll-Celebrations**	01 General Fund	2,792	3,328	3,328	3,485
		Operating Supplies	01 General Fund	500	389	389	500
	Celebrations Total			3,292	3,717	3,717	3,985
Regional Programs Total				**575,495**	**466,331**	**573,004**	**609,376**

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 2019.

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.