BIRTHPLACE OF MEMORIAL DAY

Harris Township

2021 Budget

HARRIS TOWNSHIP

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TO: Board of Supervisors

FROM: Amy Farkas, Township Manager

RE: 2021 Operating Budget

DATE: October 21, 2020

I am pleased to present the 2021 Operating Budget to you.

2020 was unlike any year we've ever seen. The COVID-19 pandemic forced the Township to rethink how it delivered its services. Our meetings moved to a virtual platform, our offices were closed to the public and our staff moved to remote working.

The lockdown in April and May forced us to put several projects on hold. The bids for the Maintenance Facility project were delayed three times, as we waited for restrictions to be lifted and construction to begin again.

Through it all, our staff worked hard to ensure that we were still able to provide high quality service to our residents. I can't thank them enough for their efforts and for their ability to roll with the many changes COVID forced on us.

Financial Outlook

The Township is projected to lose about 10 percent of its earned income tax revenue by the end of 2020. This is related directly to the virus, as residents experienced job losses - some temporary and some permanent. The economy seems to be slowly recovering, but its hard at this point to say how our earned income tax revenues will rebound in 2021.

Despite this, the Township remains on solid financial ground. This is due to two factors: another year of significant growth on the real estate side and the bids for the maintenance facility coming in well under the $3,795,000 we borrowed. We should be able to pay ourselves back for our out of pocket costs for the project out of the proceeds from the loan. This will replenish our fund balance.

Maintenance Equipment Tax

The Board will need to determine what it wants to do with the maintenance equipment tax. That tax, which is levied at .5 mills, is split between the capital equipment fund (.3 mills) and the special projects fund (.2 mills) and is set to sunset on December 31, 2020.

Since being added in 2015, the dedicated millage has enabled us to move stormwater, trees, parks and sidewalk projects forward. It has also enabled us to replace almost our entire fleet of trucks.

Staff urges the Board to renew the tax and to consider keeping it on for a longer period of time. In the past, we've typically renewed it for a period of 3 years. Staff suggests the Board consider keeping the millage the same and renewing it for 5 years.

Maintenance Facility
The Maintenance Facility will be completed in mid-2021. When the Maintenance Crew moves into their new facility, the Township will make upgrades to its municipal parking lot, removing the pole shed and adding additional spaces behind the office. The garage will remain and will be used to store signs and small equipment.

Parks Projects
The parks projects planned for 2020 were largely put on hold due to the virus. The Parks and Recreation Committee did complete two large projects - the construction of a pedestrian bridge from the Elksview Community to Fasick Park and the installation of a pedestrian pathway in Kaywood Park.

In 2021, the Township will use a $50,000 grant from DCNR to fund playground and ADA upgrades to Nittany View Park. This project will be completed in the spring, 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 were recently built on the adjacent Harvest Fields property.

Final Thoughts
As we continue to weather the COVID-19 storm and move into 2021, the challenge facing the Township will be how we maintain our financial strength in times that are still uncertain.

We are fortunate to have Dwight Miller and the Maher Duessel auditing team to help us as we work through these challenges. One item we should consider in 2021 is the adoption of a fund balance policy. This policy will help ensure that we have funds to help us through unexpected events, such as pandemics.

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

Harris Township - 2021 Proposed Budget
Summary By Fund

2021 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	(458,795)	(4,862)	(7,206)	(959,869)	(61,571)	(223,524)	(245,095)	18	(3,074)	(1,963,977)
Fund Balance Total		**(458,795)**	**(4,862)**	**(7,206)**	**(959,869)**	**(61,571)**	**(223,524)**	**(245,095)**	**(6,242)**	**(3,074)**	**(1,970,237)**
Revenue											
	03 Tax Revenues	(1,952,990)	(6,554)	(18,538)	(280,352)	(43,469)	(64,679)				(2,366,582)
	04 Other Revenues	(2,987,518)	(25)	(100)	(20,000)		(3,000)	(180,169)	(30)		(3,190,842)
Revenue Total		**(4,940,508)**	**(6,579)**	**(18,638)**	**(300,352)**	**(43,469)**	**(67,679)**	**(180,169)**	**(30)**		**(5,557,424)**
Expense											
	05 Government Services	54,689									54,689
	06 Administration	826,258									826,258
	07 Public Safety	680,475		16,000	150,000						846,475
	08 Public Works	561,866	6,500			40,000		110,000		500	718,866
	09 Maintenance	1,988,919									1,988,919
	10 Finance	58,092									58,092
	11 Professional Services	78,500									78,500
	12 Regional Programs	645,120									645,120
	13 Celebrations	500									500
	14 Capital Expenditures	10,000					135,000	156,000			301,000
Expense Total		**4,904,418**	**6,500**	**16,000**	**150,000**	**40,000**	**135,000**	**266,000**		**500**	**5,518,418**
Ending Fund Balance		**(494,885)**	**(4,941)**	**(9,844)**	**(1,110,221)**	**(65,040)**	**(156,203)**	**(159,264)**	**(6,272)**	**(2,574)**	**(2,009,244)**

2021 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	43.42	3.00%	1.50%	45.39	2,080.00	94,411.20	5,853.49	1,368.96	90.00	7,222.46	22,904.40	617.65	489.60	132,957.76
Administrative Assistant	21.29	3.00%		22.93	2,126.50	49,293.77	3,056.21	714.76	90.00	3,770.97	46,234.20	1,235.29	425.83	104,821.03
Zoning Officer	37.16	3.00%	1.50%	38.85	2,122.00	83,255.55	5,161.84	1,207.21	90.00	6,369.05	46,234.20	3,705.88	527.05	146,550.78
Finance Assistant	18.50	3.00%		19.56	1,040.00	20,342.40	1,261.23	294.96	90.00		-			21,988.59
Maintenance Superintendent	39.53	3.00%	1.50%	41.33	2,150.00	90,306.07	5,598.98	1,309.44	90.00	6,908.41	48,352.68	1,235.29	724.00	154,524.87
Maintenance Worker	22.84	3.00%	1.50%	23.88	2,150.00	52,177.81	3,235.02	756.58	90.00	3,991.60	46,234.20	1,852.94	279.68	108,617.83
Maintenance Worker	22.50	3.00%	1.50%	23.52	2,150.00	51,391.20	3,186.25	745.17	90.00	3,931.43	22,904.40	617.65	317.87	83,183.97
Mechanic/Laborer	20.80	3.00%	1.50%	21.75	2,150.00	47,523.76	2,946.47	689.09	90.00	3,635.57	22,904.40	617.65	182.87	78,589.81
Maintenance Worker	27.55	3.00%	1.50%	28.80	2,150.00	62,928.00	3,901.54	912.46	90.00	4,813.99	22,904.40	617.65	571.49	96,739.53
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						561,004.76	34,782.28	8,134.58	810.00	40,643.48	278,672.88	10,500.00	3,518.39	938,066.37

DESIGNATED RESERVE FUND: ROAD EQUIPMENT REPLACEMENT

		1	2	3	4	5	6	7	8	9
		2020	2021	2022	2023	2024	2025	2026	2027	2028
			Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Fund Balance January 1		$168,168	$223,524	$91,524	($27,533)	($132,671)	($254,709)	($399,709)	($389,709)	($379,709)
Revenue										
Tax Funds		62,826	0	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		2,530	3,000	943	-138	0	0	0	0	0
Rebate on Equipment		0	0	0	0	0	0	0	0	0
Sale Of Used Equipment		0	0	5,000	5,000	7,500	5,000	10,000	10,000	10,000
Total Revenue		$ 65,356.00	$ 3,000.00	$ 5,943.00	$ 4,862.00	$ 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									
Truck 4* - Ford F-550	2019									
Truck 5 - 1997 International	1997									
Truck 6 - 2016 International	2016									
Bucket Truck										
Mini Excavator			(95,000)							
Street Sweeper				(125,000)						
Office Vehicles										
Ford Explorer	2005		(40,000)							
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		(10000.00)								
Total Expenses		(10000.00)	-135,000	-125,000	-110,000	-129,538	-150,000	0	0	0
Fund Balance December 31		$ 223,524.00	$91,524	-$27,533	-$132,671	-$254,709	-$399,709	-$389,709	-$379,709	-$369,709

Revenues
General Fund

Sub Title		Description	2020 Budget	Y-T-D Actual	2020 By End	2021 Budget
General Fund						
1	Tax Revenues	Real Estate Taxes - Current	(743,096)	(727,491)	(743,096)	(754,590)
		Real Estate Transfer Tax	(160,000)	(251,308)	(315,000)	(160,000)
		Earned Income Tax	-	-	-	
		RE tax, prior year levy	(15,000)	(5,525)	(10,000)	(10,000)
		Earned Income Tax-CTA	(1,011,750)	(770,532)	(988,400)	(988,400)
		Local Services Tax	(40,000)	(27,103)	(40,000)	(40,000)
	Tax Revenues Total		(1,969,846)	(1,781,959)	(2,096,496)	(1,952,990)
2	Other Revenue	Contributions from Private Sec	-	-	-	
		Interest Earnings	(10,000)	(6,025)	(7,000)	(7,000)
		Miscellaneous Income	(2,500)	(931)	(1,000)	(1,000)
		Other State grants	-	-	-	
		Refunds of Prior Year Expendit	-	(29,030)	(58,061)	
		Tax collection	(13,000)	-	(13,000)	(13,000)
		COG lease	(17,387)	(13,040)	(17,387)	(17,387)
		Engineering Fee reimb.	(10,000)	(13,474)	(15,000)	(15,000)
		Forest Reserves	(21,000)	-	(21,000)	(21,000)
		PSU Contribution	(11,600)	(11,557)	(11,557)	(11,600)
		Public Utility Tax	(2,000)	-	(2,100)	(2,000)
		Local Government Grants	-	-	(40,000)	(45,000)
		Park In-Lieu Funds	-	-	-	
		RE Cert Fees	(7,000)	(9,265)	(9,500)	(9,500)
		Municpal Pension State Aid	(34,000)	(36,180)	(36,180)	(37,000)
		CRPA reimb.	-	-	-	
		Fire Equip Fund transfer	-	-	-	
		Police services	-	(10,840)	(10,840)	
		Tussey bus service	(1,800)	-	-	(1,800)
		Fireman's Relief Assoc.	(41,000)	(41,775)	(41,775)	(42,000)
		Alcohol Beverage Tax	(1,200)	(1,000)	(1,000)	(1,000)
		Public Water Systems	-	-	-	
		Marcellus Shale Impact Fee	(1,200)	(1,268)	(1,268)	(1,200)
		Vehicle Code Violations	(7,000)	(3,379)	(5,000)	(7,000)
		Violation of Ordinances	(50)	-	-	
		General Obligation Bonds - Non-Electoral	(3,832,628)	(1,560,660)	(1,560,660)	(2,556,831)
		Non recurring Grant	-	-	-	
		State Grants - Parks	(50,000)	-	-	(50,000)
		Subdivision Plan Fees	(500)	-	-	
		Zoning Application Fees	(15,000)	(16,049)	(16,000)	(16,000)
		Zoning Hearing Board	-	-	-	
		Sewage fee reimbursements	(6,500)	(7,735)	(8,000)	(6,500)
		Transient Retailer Permits	(25)	-	-	
		Sign Licenses	-	-	-	
		Cable TV Franchise Fee	(108,040)	(93,336)	(124,500)	(124,500)
		Road Occupancy Permits	(1,200)	(1,150)	(1,150)	(1,200)
	Other Revenue Total		(4,194,630)	(1,856,694)	(2,001,979)	(2,987,518)

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. In 2017, the Board renewed the tax and split it between two funds - the Capital Equipment Fund (.3 mills) and the Special Projects Fund (.2 mills). This tax is set to sunset on December 31, 2020, unless the Board chooses to renew it.

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.

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 Diamond Refresh project and several parks projects in 2021.

Government Services
Supervisors

GL#		Description	Fund	2020 Budget	Y-T-D Actual	2020 By End	2021 Budget
Supervisors							
11	400	Payroll Expense	01 General Fund	9,375	7,031	9,375	9,375
		Transp.-Mileage reimb.	01 General Fund	2,000	767	850	2,000
		Meetings, Confer.,Seminars	01 General Fund	4,000	514	800	4,000
		Appreciation dinner & meetings	01 General Fund	3,000	76	3,000	3,000
		Contrib. to Non-govt.	01 General Fund	-	-	-	
		4th Fest	01 General Fund	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	22,600	16,660	22,213	21,437
		Contribution to Spring Creek	01 General Fund	-	-	-	
		Heritage Museum Contribution	01 General Fund	10,921	10,921	10,921	11,090
		BBG Village Conservancy	01 General Fund	1,750	1,750	1,750	1,750
		Get Outdoors	01 General Fund	100	-		100
		Slab Cabin Run	01 General Fund	-	-	-	
		Spring Creek Watershed Commission	01 General Fund	487	487	487	487
		Leadership Centre County	01 General Fund	250	250	250	250
		CBICC Economic Development	01 General Fund	-	-	-	500
Supervisors Total				55,183	38,456	49,846	54,689

Government Services
Administrative

	GL#	Description	Fund	2020 Budget	Y-T-D Actual	2020 By End	2021 Budget
Administrative							
12	401	Payroll Expense	01 General Fund	133,916	105,276	133,916	143,705
		Office Supplies & Postage	01 General Fund	6,500	6,269	6,500	6,500
		Operating Supplies	01 General Fund	-	-	-	
		Admin. services	01 General Fund	2,500	-	-	2,500
		Communication	01 General Fund	5,000	3,137	5,000	7,500
		Transportation, Mileage reimb.	01 General Fund	700	171	500	700
		Advertising - legal	01 General Fund	4,500	5,378	6,000	7,000
		Repairs & Maint.-Office	01 General Fund	-	-	-	
		Rentals-Office Equip.	01 General Fund	5,100	3,250	5,100	5,100
		Dues, subscrip., memberships	01 General Fund	4,975	2,373	4,975	4,975
		Meetings, Confer., Seminars	01 General Fund	2,500	1,364	1,500	2,500
		Lunch & breakfast meetings	01 General Fund	500	397	397	500
		Capital Equipment-Office	01 General Fund	-	-	-	
	470	Land Purchase	01 General Fund	-	-	-	
	471	Gen Obligation Term Bond	01 General Fund	-	-	-	90,500
		Fees	01 General Fund	94,791	61,309	61,309	
	472	General Obligation Bonds - Interest	01 General Fund	81,405	-	20,000	86,526
		Stormwater - Regional Project	01 General Fund	-	-	-	
	481	Social Security (FICA) _ Emplo	01 General Fund	33,522	23,865	33,522	34,746
		Medicare _ Employer Paid	01 General Fund	7,840	5,582	7,840	8,126
		COG Admin	01 General Fund	-	-	-	
	486	Insurance & Bonding	01 General Fund	77,000	75,685	77,000	77,000
	487	Payroll Expense	01 General Fund	5,810	12,315	15,000	15,000
		Retirement plan cont.	01 General Fund	38,891	33,831	38,891	40,643
		Health & Dental Insurance	01 General Fund	281,094	212,828	281,094	292,691
	492	Transfer To State Fund	01 General Fund	-	-	-	
Administrative Total				**786,544**	**553,029**	**698,544**	**826,213**

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.

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 4.5 percent in 2021. 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	2020 Budget	Y-T-D Actual	2020 By End	2021 Budget
Finance, Leagal & Engineering							
13	Financial Administration						
	402	**Payroll Expense**	01 General Fund	22,922	15,445	22,922	19,760
		Professional Services	01 General Fund	22,000	16,033	21,360	23,000
		Transportation, Mileage reimb.	01 General Fund	-	-	-	
		Bank Services Charges/Fees	01 General Fund	500	442	500	500
		Auditing Services	01 General Fund	6,000	5,968	5,968	6,000
		Computer & software	01 General Fund	1,200	1,668	1,700	2,000
	407	**IT-Networking-Data Processing**	01 General Fund	5,000	3,897	3,897	7,500
	Financial Administration Total			57,622	43,453	56,346	58,760
14	Tax Collection						
	403	**Payroll Expenses - tax collect**		-	-	-	
		Tax Collection Fees - CTA	01 General Fund	-	-	-	
		Office Supplies & Postage	01 General Fund	3,000	1,745	3,000	3,000
		Tax Software Maint.	01 General Fund	2,500	904	2,500	2,500
		Communications	01 General Fund	-	-	-	
		Contracted Mailing Services	01 General Fund	500	344	500	500
		Meetings, Confer.,Seminars	01 General Fund	250	80	80	250
	Tax Collection Total			6,250	3,073	6,080	6,250
15	Township Solicitor						
	404	**Legal services**	01 General Fund	12,000	2,741	6,000	12,000
	Township Solicitor Total			12,000	2,741	6,000	12,000
17	Township Engineer						
	408	**Engineering services**	01 General Fund	50,000	37,851	50,000	50,000
		MS4-Clearwater	01 General Fund	2,500	1,114	2,500	2,500
		MS4-DEP	01 General Fund	500	-	500	500
		Regional Storm Water Study	01 General Fund	25,000	-	-	6,000
	Township Engineer Total			78,000	38,965	53,000	59,000
Finance, Leagal & Engineering Total				**153,872**	**88,231**	**121,427**	**136,010**

EXPENDITURES – LINE ITEM DETAIL

Finance & Tax Collection:

The Township's accounting is done by the Borough of State College. The Borough is 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 $23,000 in 2021.

IT Services: The Township hired State College Borough to assist with its IT systems. In 2020, several computers were replaced.

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 2021. A portion of this line item will also be used for the Township's share of the countywide tax collection committee's costs for legal services.

408 **Engineering Services:** As per the agreement with College Township, the Township pays a portion of 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	2020 Budget	Y-T-D Actual	2020 By End	2021 Budget
Public Safety							
31	Police Services						
	410	**Police services**	01 General Fund	489,574	326,382	489,574	503,920
		Contracted Services	01 General Fund	-	-	-	
	Police Services Total			489,574	326,382	489,574	503,920
32	Zoning & Ordinance Enforcement						
	414	**Payroll Expense**	01 General Fund	74,811	61,337	74,811	83,256
		Professional Services	01 General Fund	4,000	1,195	1,195	4,000
	422	**Animal Control - Cont Services**	01 General Fund	1,500	464	1,000	1,500
	Zoning & Ordinance Enforcement Total			80,311	62,996	77,006	88,756
33	Sewage Enforcement						
	413	**Code Enforcement - SEO**	01 General Fund	6,500	7,735	7,735	7,800
	Sewage Enforcement Total			6,500	7,735	7,735	7,800
36	Fire Protection						
	411	**Maintenance Services**	01 General Fund	37,760	25,832	37,760	38,000
		Fire Operating Support	04 Fire Equipment	150,000	99,364	150,000	150,000
		Firemen's Relief	01 General Fund	41,000	41,775	41,775	42,000
	Fire Protection Total			228,760	166,971	229,535	230,000
37	Fire Hydrant Fund						
	411	**Maintenance Services**	03 Fire Hydrant	16,000	16,000	16,000	16,000
	Fire Hydrant Fund Total			16,000	16,000	16,000	16,000
Public Safety Total				**821,145**	**580,085**	**819,850**	**846,475**

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 2021, 76 hours per week are budgeted at a cost of $127.51 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 line item funds a portion of the 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.

	Sub Title	Description	Fund	Budget 2020	Y-T-D Actual	2020 By End	2021 Budget
Maintenance							
41	Public Works						
	430	Transportation-Fuel, Mileage r	01 General Fund	-	-	-	
		Uniforms	01 General Fund	6,200	5,573	6,200	6,200
	Public Works Total			6,200	5,573	6,200	6,200
42	Equipment						
	430	Machinery and Equipmen	30 Capital Fund	35,000	-	-	135,000
		Minor Machinery and Equipment	30 Capital Fund	30,000	2,695	10,000	
	437	Payroll -Tools & Mach. Repair		25,293	18,121	25,293	25,178
		Tool & equipment repair	01 General Fund	7,000	2,861	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	11,283	20,000	20,000
	492	Transfer to other funds	01 General Fund	-	-	-	
	Equipment Total			117,793	34,960	62,793	187,678
	Parks & Grounds						
	409	Capital Purchases - Building	30 Capital Fund	-	-	-	
	Parks & Grounds Total			-	-	-	
	Public Works						
	430	General Services - Admin (veh)	01 General Fund	-	-	-	
	Public Works Total			-	-	-	
	Snow and Ice Control						
	432	Payroll Expense	01 General Fund	20,898	8,277	20,898	7,247
		Operating Supplies - snow & ic	35 State Fund	25,000	8,175	25,000	25,000
		Winter Maintenance-Bike Paths	01 General Fund	2,000	-	2,000	2,000
		Contracted Services - Snow	01 General Fund	-	-	-	9,500
	Snow and Ice Control Total			47,898	16,453	47,898	43,747
43	Equipment						
	437	DEP Grant	01 General Fund	-	-	-	
	Equipment Total			-	-	-	
	Snow and Ice Control						
	432	Winter Maintenance - Equip	01 General Fund	-	-	-	
	Snow and Ice Control Total			-	-	-	
	Traffic Signs & Signals						
	433	Payroll-Traffic Signs	01 General Fund	2,250	1,919	2,250	2,836
		Traffic signs & devices	01 General Fund	4,000	1,879	3,000	4,000
		Traffic Control Dev	35 State Fund	-	-	-	
		Traffic Studies	01 General Fund	-	-	-	
		Repairs & Maint.Traffic Lights	01 General Fund	12,000	22,728	25,000	12,000
		Repairs & Maint-Traffic Lights	35 State Fund	-	-	-	10,000
	Traffic Signs & Signals Total			18,250	26,526	30,250	28,836
44	Equipment						
	437	Repairs&PurTools & Eq.-Minor	01 General Fund	-	-	-	
	Equipment Total			-	-	-	
	Road Maintenenace						
	434	Repairs & Maint-Street Lights	35 State Fund	-	-	-	
		Street light repair & maint.	01 General Fund	2,500	247	2,000	2,500

	Sub Title	Description	Fund	Budget 2020	Y-T-D Actual	2020 By End	2021 Budget
Maintenance							
44	437	General exp.	35 State Fund	-	-	-	
	438	Payroll-Highway Maint.	01 General Fund	184,110	158,069	184,110	209,319
		Personal Services	35 State Fund	-	-	-	
		Diesel Fuel	01 General Fund	-	-	-	
		Low sulfur diesel fuel - road	35 State Fund	15,000	6,976	15,000	15,000
		Maintenance - Roads & Bridges	01 General Fund	20,000	18,910	25,000	20,000
		Road Maintenance	35 State Fund	-	-	-	
		Line Painting	35 State Fund	12,000	14,361	14,361	15,000
		Tar & Chip Sealing	35 State Fund	15,000	-	15,000	20,000
		Microsurfacing	35 State Fund	25,000	30,627	30,627	25,000
		Transportation, Mileage reimb.	01 General Fund	-	-	-	
		Rentals	35 State Fund	-	-	-	
		Highway equip. maint.	35 State Fund	-	-	-	
	Road Maintenenace Total			273,610	229,190	286,098	306,819
45	Parks & Grounds						
	439	Tussey Pond	01 General Fund	-	-	-	
	454	Payroll Expense	01 General Fund	5,787	22,009	5,787	33,588
		Operating Supplies - Parks	01 General Fund	100	-	-	
		General Oper Supplies - Parks	01 General Fund	-	-	-	
		Parks	01 General Fund	-	-	-	
		Parks & Recreation	01 General Fund	7,000	2,853	3,500	7,000
		Parks - Fasik Park	01 General Fund	80,000	1,248	125,000	
		Parks - Liberty Hill	01 General Fund	15,000	-	-	15,000
		Nittany View Park	01 General Fund	60,000	-	-	60,000
		Bike Path Seal Coating	01 General Fund	-	-	-	2,000
	455	Payroll Expense	01 General Fund	-	-	-	
		Operating Supplies	01 General Fund	-	-	-	2,500
		Shade Tree Exp.	01 General Fund	20,000	16,765	20,000	20,000
		Contracted Serv.-Shade Trees	01 General Fund	-	-	-	
	Parks & Grounds Total			187,887	42,876	154,287	140,088
46	Brush & Leaf Collection						
	431	Brush & Leaf Collection	01 General Fund	31,113	5,989	31,113	22,497
		Contracted Services	01 General Fund	10,000	4,704	10,000	10,000

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.

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 2021: Mountain and Houser Roads and Smith Lane.

Microsurfacing: The Township will microsurface Shrineview Avenue and the 700 blocks of Oak Hall and Hemlock Streets in 2021.

439 **Road Construction:** The majority of the expenses for road projects will be paid for from Liquid Fuels funds in 2021. Projects for 2021 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 - 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.

Bike Path Seal Coating: The Township will seal coat the bike path from Villa Crest Drive to Warner Boulevard in 2021.

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. Money is included to remove the pole shed and redo the parking lot after the Maintenance Department moves to their new facility in mid-2021.

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 2020	Y-T-D Actual	2020 By End	2021 Budget
Roads							
62	Roads						
	438	**Road Projects**	01 General Fund	-	-	-	45,000
	439	**Karmel Street**	35 State Fund	-	-	-	35,000
		Rockey Lane	35 State Fund	-	-	-	40,000
		Willowbrook Curb and Gutter	01 General Fund	10,000	-	14,270	10,000
		Mountain Road	35 State Fund	72,000	39,261	39,261	
		Rosslyn Road	35 State Fund	35,000	41,492	41,492	46,000
		Anna Street	35 State Fund	45,000	26,595	26,595	
	Roads Total			162,000	107,348	121,618	176,000
Roads Total				**162,000**	**107,348**	**121,618**	**176,000**

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

Karmel Street	**$35,000.00**

Karmel Street will be overlayed from Montclair Lane to the match line in Kaywood North.

Rosslyn Road	**$46,000.00**

Rosslyn Road will be overlayed from the boulevard to Forbes Field Circle.

Rockey Lane	**$40,000.00**

Rockey Lane will be overlayed.

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

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

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

We will pay for the following project with a County Liquid Fuels grant and a match from our Liquid Fuels Fund:

West Main Street Culvert	**$80,000.00**

The culvert on West Main Street will be replaced.

Regional Programs

	Sub Title	Description	Fund	Budget 2020	Y-T-D Actual	2020 By End	2021 Budget
Regional Programs							
21	COG						
	414	**Planning Commission CRPC CRMPO**	01 General Fund	81,865	61,399	81,865	101,803
	415	**Emergency Management**	01 General Fund	13,298	9,974	13,298	14,234
	450	**Parks & Recreation Dept.**	01 General Fund	301,675	259,198	301,675	322,477
	456	**Schlow Library Cont.**	01 General Fund	123,022	92,267	123,022	123,711
	406	**COG Administration**	01 General Fund	53,946	40,460	53,946	49,895
	COG Total			573,806	463,297	573,806	612,120
22	CATA						
	447	**Contribution to Government**	01 General Fund	31,585	23,894	32,971	33,000
	CATA Total			31,585	23,894	32,971	33,000
24	Celebrations						
	457	**Payroll-Celebrations**	01 General Fund	3,485	-	-	-
		Operating Supplies	01 General Fund	500	-	-	500
	Celebrations Total			3,985	-	-	500
Regional Programs Total				**609,376**	**487,191**	**606,777**	**645,620**

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.

Special Projects

Sub Title		Description	Fund	Budget 2020	Y-T-D Actual	2020 By End	2021 Budget
Special Projects							
(blan!	(blank)						
	454	**Tree Plan**	05 Special Projects	10,000	-	-	5,000
	435	**Repairs & Maintenance - Sidewalks**	05 Special Projects	15,000	-	19,442	15,000
		Boal Avenue Project	05 Special Projects	25,000	-	25,000	5,000
		Diamond Refresh	05 Special Projects	-	-	-	5,000
		Parks	05 Special Projects	-	-	-	10,000
	(blank) Total			50,000	-	44,442	40,000
Special Projects Total				**50,000**	**-**	**44,442**	**40,000**

Special Projects:

The Special Projects Fund was created in 2018, when the Township renewed the Maintenance Equipment tax and split it between the Capital Fund and the Special Projects Fund. The money in this fund is used for sidewalk, tree and parks projects.

Village Tree Plan: The Shade Tree Commission will complete a tree plan for the Village of Boalsburg in 2021.

Sidewalk Project: The Township will continue the sidewalk project in the Village of Boalsburg in 2021. Sidewalks in the 200 block of West Main Street will be replaced.

Boal Avenue: The Township will finish the Boal Avenue buffering project in Spring 2021 with final grading and seeding of the area.

Diamond Refresh: The Township will redo the bases of the flagpole and redo the planters on the Diamond. This project will be completed in time for Memorial Day 2021.

Parks: This line item will fund the installation of swings in Country Place Park and the pathways in Tussey Pond Park.