HARRIS TOWNSHIP

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TO: Board of Supervisors

FROM: Amy Farkas, Township Manager

RE: 2022 Operating Budget

DATE: October 21, 2022

I am pleased to present the 2022 Operating Budget to you.

2021 was a busy year for the Township, as we continued to deal with the effects of the COVID-19 pandemic and the challenges presented by it. We move forward with lessons learned about how we deliver services, particularly in how we provide meetings to our residents. Through the help of C-Net, we've been able to move to hybrid in person meetings, with attendance over Zoom and on the YouTube live streams for both the Board and the Planning Commission being steady.

In April, we completed construction on our maintenance facility. Our maintenance crew moved into the new facility in early summer. The new space is allowing us to be forward thinking in how we service our vehicles and how we store our materials.

We also bid goodbye to one of our longest serving staff members and welcomed two new employees. We are fortunate that both positions attracted a pool of high quality candidates and that Harris Township is seen as a desirable place to work.

Financial Outlook
Our financial outlook as we move into 2022 is a bit more stormy than it has been in years past.

On the positive side, our real estate growth continues to outpace our predictions. We also received $316,101 in federal American Rescue Plan Act (ARPA) funds in 2021. We are slated to receive an additional $316,101 in 2022. There are limits on how we can use this funding, though we have found stormwater to be an eligible expenditure. We were also able to replace $98,983 in lost revenue due to the pandemic with these funds.

Our police services cost also decreased over 2021. And, our health insurance increase was only 0.8 percent. We are also expected to receive a $12,251 rebate for unused health insurance claims.

On the not so positive side, we've been hit with a large unexpected repair to one of our culverts. The Township will use a combination of County grant funds, ARPA monies and a low interest loan to fund the replacement of the Mary Elizabeth Street culvert. We are hopeful that we will receive a reimbursement grant through the TIP that will reimburse us for 80 percent of the project costs. This funding will be used to pay the low interest loan back, with the remaining 20 percent coming from our ARPA allocation.

We will also start seeing the debt service payments on the maintenance facility increase in 2022. The Board will note two payments – the principal of $183,200 and the interest payment of $84,462 – in 2022.

Also impacting our budget is the continued growth of the COG budget. Our share of this budget grew $42,245 over 2021.

With the pandemic driving up costs for goods and services and our growth slowing down, we expect the stress on our budget to continue in the foreseeable future. As we move through 2022, it would be prudent for the Board to have conversations about how it will ride this financial wave over the coming years. We should also discuss adopting a fund balance policy, which will be a useful financial planning tool as we ride these waves.

Challenges and Opportunities Ahead

We enter 2022 with an eye to the challenges that lie ahead. We face uncertainty with the Route 80 connector project and how this project may impact our residents and our facilities. We also face challenges with supply chain issues and how they may impact our roads, parks and other projects.

We also have an eye to the opportunities ahead. We will complete needed improvements to our municipal building, including the completion of a surface parking lot. We will tackle several large construction projects, including paving and stormwater projects. We will also look to begin making improvements to our newest park, Tussey Pond Park, with the installation of ADA accessible fishing piers and a pathway.

Final Thoughts

As we continue to weather the COVID-19 storm and move into 2022, the challenge facing the Township will be how we maintain our financial strength in times that are still uncertain. With prudent planning in 2022, we will set ourselves on a firmer financial course for the future.

We are fortunate to have Dwight Miller and the Maher Duessel auditing team to help us as we work through these challenges. We are truly fortunate to have Mr. Miller on our financial team, as he has been a steady influence as we navigated funding challenges.

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

Harris Township - 2022 Proposed Budget
Summary By Fund

2022 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	(334,778)	(5,105)	(9,120)	(278,078)	(71,203)	(222,186)	(257,741)	3,153	(4,230)	(1,179,288)
Fund Balance Total		(334,778)	(5,105)	(9,120)	(278,078)	(71,203)	(222,186)	(257,741)	(3,108)	(4,230)	(1,185,549)
Revenue											
	03 Tax Revenues	(2,154,042)	(6,554)	(17,973)	(286,464)	(71,410)	(66,089)				(2,602,532)
	04 Other Revenues	(1,074,395)	(25)	(100)	(2,000)		(70,192)	(183,875)	(30)		(1,330,617)
Revenue Total		(3,228,437)	(6,579)	(18,073)	(288,464)	(71,410)	(136,281)	(183,875)	(30)		(3,933,149)
Expense											
	05 Government Services	59,571									59,571
	06 Administration	902,994									902,994
	07 Public Safety	624,667		16,000	150,000						790,667
	08 Public Works	1,061,511	6,500			82,000		118,000		4,200	1,272,211
	09 Maintenance	37,680									37,680
	10 Finance	58,380									58,380
	11 Professional Services	78,500									78,500
	12 Regional Programs	691,365									691,365
	13 Celebrations	500									500
	14 Capital Expenditures	7,500					119,692	178,500			305,692
Expense Total		3,522,669	6,500	16,000	150,000	82,000	119,692	296,500		4,200	4,197,561
Ending Fund Balance		(40,547)	(5,184)	(11,193)	(416,542)	(60,613)	(238,775)	(145,116)	(3,138)	(30)	(921,137)

2022 Payroll Budget

Position	Hourly Rate	COLA	Merit	New Rate	Annual Hours	Total	Health Coverage	Covered Individuals	Social Security	Medicare	UC	401a	Health Insurance	Dental	Life /Disability	Personnel Total
Township Manager	45.39	4.00%	1.50%	47.91	2,080.00	99,652.80	S	1	6,178.47	1,444.97	90.00	7,623.44	22,844.76	617.65	489.60	138,941.69
Administrative Assistant	22.93	4.00%	1.50%	25.20	2,126.50	54,209.96	S	2	3,361.02	786.04	90.00	4,147.06	22,844.76	1,235.29	425.83	87,099.96
Zoning Officer	38.85	4.00%	1.50%	41.01	2,122.00	87,926.74	F	6	5,451.46	1,274.94	90.00	6,726.40	48,812.16	3,705.88	527.05	154,514.63
Finance Assistant	18.50	4.00%	0.00%	19.74	1,040.00	20,529.60	N		1,272.84	297.68	90.00		-			22,190.12
Maintenance Superintendent	41.33	4.00%	1.50%	43.63	2,150.00	95,331.56	E&S	2	5,910.56	1,382.31	90.00	7,292.86	43,717.56	1,235.29	724.00	155,684.14
Maintenance Worker	23.88	4.00%	1.50%	25.21	2,150.00	55,083.86	E&S	3	3,415.20	798.72	90.00	4,213.92	43,717.56	1,852.94	279.68	109,451.88
Maintenance Worker	23.52	4.00%	1.50%	24.83	2,150.00	54,253.55	S	1	3,363.72	786.68	90.00	4,150.40	22,844.76	617.65	317.87	86,424.63
Mechanic/Laborer	21.75	0.00%	0.00%	28.00	2,150.00	61,180.00	S	1	3,793.16	887.11	90.00	4,680.27	22,844.76	617.65	182.87	94,275.82
Maintenance Worker	18.00	4.00%	0.00%	19.47	2,150.00	42,541.95	S	1	2,637.60	616.86	90.00	3,254.46	22,844.76	617.65	571.49	73,174.77
Supervisor	208.34			208.34	12.00	2,500.08	N		155.00	36.25			-			2,691.33
Supervisor	208.34			208.34	12.00	2,500.08	N		155.00	36.25			-			2,691.33
Supervisor	208.34			208.34	12.00	2,500.08	N		155.00	36.25			-			2,691.33
Supervisor	208.34			208.34	12.00	2,500.08	N		155.00	36.25			-			2,691.33
Supervisor	208.34			208.34	12.00	2,500.08	N		155.00	36.25			-			2,691.33
Total						583,210.42		17	36,159.03	8,456.56	810.00	42,088.81	250,471.08	10,500.00	3,518.39	935,214.29

DESIGNATED RESERVE FUND: ROAD EQUIPMENT REPLACEMENT

		1 2021 Projected	2 2022 Forecast	3 2023 Forecast	4 2024 Forecast	5 2025 Forecast	6 2026 Forecast	7 2027 Forecast	8 2028 Forecast
Fund Balance January 1		$228,561	$222,184	$243,423	$204,662	($42,376)	($187,376)	($177,376)	($167,376)
Revenue									
Tax Funds		66,090	66,089	66,089	0	0	0	0	0
Grants		0	69,692	0	0	0	0	0	0
Loan from the General Fund		0	0	0	0	0	0	0	0
Other - Use of prev. year's LF equipment %									
Interest		132	150	150	0	0	0	0	0
Rebate on Equipment		0	0	0	0	0	0	0	0
Sale Of Used Equipment		22,001	5,000	5,000	7,500	5,000	10,000	10,000	10,000
Total Revenue		$ 88,223.00	$ 140,931.00	$ 71,239.00	$ 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								
Truck			(69,692)						
Bucket Truck									
Mini Excavator		(81,100)							
T-4 Trailer		(13,500)							
Street Sweeper					(125,000)				
Office Vehicles									
Ford Explorer	2005		(50,000)						
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									
Total Expenses		-94,600	-119,692	-110,000	-254,538	-150,000	0	0	0
Fund Balance December 31		$222,184	$243,423	$204,662	-$42,376	-$187,376	-$177,376	-$167,376	-$157,376

Revenues
General Fund

Sub Title		Description	2021 Budget	Y-T-D Actual	2021 By End	2022 Budget
General Fund						
1	Tax Revenues	Real Estate Taxes - Current	(754,590)	(771,083)	(775,000)	(771,042)
		Real Estate Transfer Tax	(160,000)	(244,388)	(290,000)	(250,000)
		Earned Income Tax	-	-	-	
		RE tax, prior year levy	(10,000)	(2,794)	(10,000)	(5,000)
		Earned Income Tax-CTA	(988,400)	(895,859)	(988,400)	(1,088,000)
		Local Services Tax	(40,000)	(30,463)	(40,000)	(40,000)
	Tax Revenues Total		(1,952,990)	(1,944,586)	(2,103,400)	(2,154,042.0)
2	Other Revenue	Contributions from Private Sec	-	-	-	
		Interest Earnings	(7,000)	(703)	(1,000)	(1,000)
		Miscellaneous Income	(1,000)	(5,865)	(5,865)	(1,000)
		Other State grants	-	-	-	
		Refunds of Prior Year Expendit	-	(46,720)	(46,720)	
		Tax collection	(13,000)	(12,431)	(13,000)	(13,000)
		COG lease	(17,387)	(13,040)	(17,387)	(17,387)
		Engineering Fee reimb.	(15,000)	(12,768)	(15,000)	(15,000)
		Forest Reserves	(21,000)	(21,530)	(21,000)	(21,000)
		PSU Contribution	(11,600)	(11,973)	(11,973)	(11,600)
		Public Utility Tax	(2,000)	(2,032)	(2,100)	(2,000)
		Local Government Grants	(45,000)	-	-	(105,000)
		Federal Grants - ARPA	-	-	(72,000)	(98,983)
		Park In-Lieu Funds	-	-	-	
		RE Cert Fees	(9,500)	(12,660)	(12,540)	(12,000)
		Municpal Pension State Aid	(37,000)	(38,096)	(38,096)	(39,000)
		CRPA reimb.	-	-	-	
		Fire Equip Fund transfer	-	-	-	
		Police services	-	(2,551)	(2,551)	(2,500)
		Tussey bus service	(1,800)	-	-	(1,800)
		Fireman's Relief Assoc.	(42,000)	(37,829)	(37,829)	(38,000)
		Alcohol Beverage Tax	(1,000)	-	(1,000)	(1,000)
		Public Water Systems	-	-	-	
		Marcellus Shale Impact Fee	(1,200)	(818)	(818)	(825)
		Vehicle Code Violations	(7,000)	(6,012)	(6,500)	(7,000)
		Violation of Ordinances	-	(135)	(135)	
		General Obligation Bonds - Non-Electoral	(2,556,831)	(1,082,346)	(1,128,346)	-
		Non recurring Grant	-	-	-	
		State Grants - Parks	(50,000)	-	(50,000)	-
		Subdivision Plan Fees	-	(750)	(750)	
		Zoning Application Fees	(16,000)	(12,250)	(16,000)	(12,000)
		Zoning Hearing Board	-	-	-	
		Sewage fee reimbursements	(6,500)	(4,610)	(8,000)	(6,500)
		Transient Retailer Permits	-	-	-	
		Sign Licenses	-	-	-	
		Cable TV Franchise Fee	(124,500)	(91,529)	(124,500)	(124,500)
		Road Occupancy Permits	(1,200)	(700)	(700)	(1,200)
		Loan Proceeds - Mary Elizabeth	-	-	-	(542,100)
	Other Revenue Total		(2,987,518)	(1,417,347)	(1,633,810)	(1,074,395)
General Fund Total			(4,940,508)	(3,361,933)	(3,737,210)	(3,228,437)

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). In 2020, the Board renewed this tax with no changes to the millages. This tax is set to sunset on December 31, 2023.

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 Township receives $2.00 per acre.

PSU Contribution is based upon the fee-in-lieu agreement between the County, several municipalities and Penn State University.

Local Government Grants is money received from the County Liquid Fuels Grant Program and the County's Bridge money. Both will be used on the Mary Elizabeth Street culvert project.

Federal Grants -ARPA is the money received from the federal government under the American Rescue Plan Act. The Township received $316,101 in 2021. We will receive another $316,101 in 2022. The funds must be spent by 2026.

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. With recent CATA service changes, this fee may need to be re-evaluated moving forward.

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, projects at the municipal building, plantings on the Diamond and park projects in 2022.

Government Services
Supervisors

GL#		Description	Fund	2021 Budget	Y-T-D Actual	2021 By End	2022 Budget
Supervisors							
11	400	Payroll Expense	01 General Fund	9,375	7,813	9,375	12,500
		Transp.-Mileage reimb.	01 General Fund	2,000	362	700	2,000
		Meetings, Confer.,Seminars	01 General Fund	4,000	861	1,000	4,000
		Appreciation dinner & meetings	01 General Fund	3,000	760	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	200
		Capital Purchases-Mach & Equip	01 General Fund	-	-	-	
		Capital purchases	01 General Fund	-	-	-	
		C-Net Contribution	01 General Fund	21,437	21,728	21,437	22,715
		Contribution to Spring Creek	01 General Fund	-	-	-	
		Heritage Museum Contribution	01 General Fund	11,090	11,215	11,215	11,215
		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	-	-	591
		Leadership Centre County	01 General Fund	250	-	250	250
		CBICC Economic Development	01 General Fund	500	500	500	250
		BLACKSMITH MEMORIAL BENCH	01 General Fund	-	-	-	500
Supervisors Total				**54,689**	**45,187**	**49,427**	**59,571**

Government Services
Administrative

	GL#	Description	Fund	2021 Budget	Y-T-D Actual	2021 By End	2022 Budget
Administrative							
12	401	Payroll Expense	01 General Fund	143,705	116,274	143,777	153,863
		Office Supplies & Postage	01 General Fund	6,500	7,676	9,500	7,500
		Operating Supplies	01 General Fund	-	-	-	
		Admin. services	01 General Fund	2,500	80	80	2,500
		Communication	01 General Fund	7,500	6,666	7,500	7,500
		Transportation, Mileage reimb.	01 General Fund	700	-	500	700
		Advertising - legal	01 General Fund	7,000	4,223	6,000	7,000
		Repairs & Maint.-Office	01 General Fund	-	-	-	
		Rentals-Office Equip.	01 General Fund	5,100	3,165	5,100	5,100
		Dues, subscrip., memberships	01 General Fund	4,975	2,583	4,975	4,975
		Meetings, Confer., Seminars	01 General Fund	2,500	355	1,500	2,500
		Lunch & breakfast meetings	01 General Fund	500	133	200	500
		Capital Equipment-Office	01 General Fund	-	-	-	
	470	Land Purchase	01 General Fund	-	-	-	
	471	Gen Obligation Term Bond	01 General Fund	90,500	-	-	183,200
		Fees	01 General Fund	-	-	-	
	472	General Obligation Bonds - Interest	01 General Fund	86,526	35,901	35,901	84,463
		Stormwater - Regional Project	01 General Fund	-	-	-	
	481	Social Security (FICA) _ Emplo	01 General Fund	34,782	28,534	34,782	35,965
		Medicare _ Employer Paid	01 General Fund	8,135	4,822	8,135	8,411
		COG Admin	01 General Fund	-	-	-	
	486	Insurance & Bonding	01 General Fund	77,000	71,410	77,000	77,000
	487	Payroll Expense	01 General Fund	15,000	11,072	15,000	15,000
		Retirement plan cont.	01 General Fund	40,643	31,792	42,326	42,089
		Health & Dental Insurance	01 General Fund	294,810	235,256	279,813	264,489
	492	Transfer To State Fund	01 General Fund	-	-	-	
13	491	Refund of Prior Year Revenues	01 General Fund	-	-	-	
Administrative Total				828,376	559,944	672,089	902,755

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 $2,500 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. The Township also pays for its internet service out of this line item.

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 principal on the maintenance facility loan.

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 0.8 percent in 2022. 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	2021 Budget	Y-T-D Actual	2021 By End	2022 Budget
Finance, Leagal & Engineering							
13	Financial Administration						
	402	**Payroll Expense**	01 General Fund	20,342	14,860	18,809	20,530
		Professional Services	01 General Fund	23,000	16,442	21,922	23,000
		Transportation, Mileage reimb.	01 General Fund	-	20	20	
		Bank Services Charges/Fees	01 General Fund	500	535	535	500
		Auditing Services	01 General Fund	6,000	6,040	6,040	6,100
		Computer & software	01 General Fund	2,000	937	1,700	2,000
	407	**IT-Networking-Data Processing**	01 General Fund	7,500	8,692	7,442	7,500
	Financial Administration Total			59,342	47,526	56,468	59,630
14	Tax Collection						
	403	**Payroll Expenses - tax collect**		-	-	-	
		Tax Collection Fees - CTA	01 General Fund	-	-	-	
		Office Supplies & Postage	01 General Fund	3,000	2,759	3,000	3,000
		Tax Software Maint.	01 General Fund	2,500	808	2,500	2,500
		Communications	01 General Fund	-	-	-	
		Contracted Mailing Services	01 General Fund	500	-	500	500
		Meetings, Confer.,Seminars	01 General Fund	250	-	-	250
	Tax Collection Total			6,250	3,567	6,000	6,250
15	Township Solicitor						
	404	**Legal services**	01 General Fund	12,000	7,227	11,000	12,000
	Township Solicitor Total			12,000	7,227	11,000	12,000
17	Township Engineer						
	408	**Engineering services**	01 General Fund	50,000	42,238	50,000	50,000
		MS4-Clearwater	01 General Fund	2,500	959	959	2,500
		MS4-DEP	01 General Fund	500	500	500	500
		Regional Storm Water Study	01 General Fund	6,000	-	-	6,000
	Township Engineer Total			59,000	43,697	51,459	59,000
Finance, Leagal & Engineering Total				**136,592**	**102,017**	**124,928**	**136,880**

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 2022.

IT Services: The Township hired State College Borough to assist with its IT systems. In 2021, 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.

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 2022. 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	2021 Budget	Y-T-D Actual	2021 By End	2022 Budget
Public Safety							
31	Police Services						
	410	**Police services**	01 General Fund	503,920	439,319	529,768	447,841
		Contracted Services	01 General Fund	-	-	-	
Police Services Total				503,920	439,319	529,768	447,841
32	Zoning & Ordinance Enforcement						
	414	**Payroll Expense**	01 General Fund	83,256	67,803	83,639	87,927
		Professional Services	01 General Fund	4,000	4,050	4,050	4,100
	422	**Animal Control - Cont Services**	01 General Fund	1,500	433	1,000	1,000
Zoning & Ordinance Enforcement Total				88,756	72,286	88,689	93,027
33	Sewage Enforcement						
	413	**Code Enforcement - SEO**	01 General Fund	7,800	4,610	5,500	7,800
Sewage Enforcement Total				7,800	4,610	5,500	7,800
	Zoning & Ordinance Enforcement						
	430	**Payroll Expense**	01 General Fund	-	-	-	
Zoning & Ordinance Enforcement Total				-	-	-	
36	Fire Protection						
	411	**Maintenance Services**	01 General Fund	38,000	28,056	38,000	38,000
		Fire Operating Support	04 Fire Equipment	150,000	936,553	936,553	150,000
		Firemen's Relief	01 General Fund	42,000	37,829	37,829	38,000
Fire Protection Total				230,000	1,002,438	1,012,382	226,000
37	Fire Hydrant Fund						
	411	**Maintenance Services**	03 Fire Hydrant	16,000	13,944	16,000	16,000
Fire Hydrant Fund Total				16,000	13,944	16,000	16,000
34	Zoning & Ordinance Enforcement						
	430	**Payroll Expense**	01 General Fund	-	-	-	
Zoning & Ordinance Enforcement Total				-	-	-	
Public Safety Total				**846,475**	**1,532,597**	**1,652,339**	**790,667**

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 2022, 76 hours per week are budgeted at a cost of $113.32 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.

Maintenance
Public Works

	Sub Title	Description	Fund	2021 Budget	Y-T-D Actual	2021 By End	2022 Budget
Maintenance							
41	Public Works						
	430	Transportation-Fuel, Mileage r	01 General Fund	-	-	-	
		Uniforms	01 General Fund	6,200	6,258	6,200	6,200
	Public Works Total			6,200	6,258	6,200	6,200
42	Equipment						
	430	Machinery and Equipmen	30 Capital Fund	135,000	94,600	94,600	119,692
		Minor Machinery and Equipment	30 Capital Fund	-	-	-	
	437	Payroll -Tools & Mach. Repair		25,178	20,318	21,000	22,547
		Tool & equipment repair	01 General Fund	7,000	7,030	7,030	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	20,140	25,000	20,000
	492	Transfer to other funds	01 General Fund	-	-	-	
	Equipment Total			187,678	142,089	148,130	169,739
	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	7,247	25,741	26,000	21,634
		Operating Supplies - snow & ic	35 State Fund	25,000	27,604	28,000	28,000
		Winter Maintenance-Bike Paths	01 General Fund	2,000	413	413	2,000
		Contracted Services - Snow	01 General Fund	9,500	7,798	7,798	-
	Snow and Ice Control Total			43,747	61,556	62,211	51,634
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	2,836	2,597	2,600	2,883
		Traffic signs & devices	01 General Fund	4,000	1,536	3,000	4,000
		Traffic Control Dev	35 State Fund	-	-	-	
		Traffic Studies	01 General Fund	-	-	-	
		Repairs & Maint.Traffic Lights	01 General Fund	12,000	6,214	7,500	-
		Repairs & Maint-Traffic Lights	35 State Fund	10,000	-	-	15,000
	Traffic Signs & Signals Total			28,836	10,346	13,100	21,883
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	400	2,000	2,500
	437	General exp.	35 State Fund	-	-	-	
	438	Payroll-Highway Maint.	01 General Fund	209,319	142,316	160,000	172,099
		Personal Services	35 State Fund	-	-	-	
		Diesel Fuel	01 General Fund	-	-	-	
		Low sulfur diesel fuel - road	35 State Fund	15,000	11,136	15,000	15,000

Maintenance
Public Works

Sub Title		Description	Fund	2021 Budget	Y-T-D Actual	2021 By End	2022 Budget
Maintenance							
44	438	Maintenance - Roads & Bridges	01 General Fund	20,000	6,834	9,000	20,000
		Road Maintenance	35 State Fund	-	-	-	
		Line Painting	35 State Fund	15,000	10,836	10,836	15,000
		Tar & Chip Sealing	35 State Fund	20,000	-	-	20,000
		Microsurfacing	35 State Fund	25,000	16,494	16,494	25,000
		Transportation, Mileage reimb.	01 General Fund	-	-	-	
		Rentals	35 State Fund	-	-	-	
		Highway equip. maint.	35 State Fund	-	-	-	
	Road Maintenenace Total			306,819	188,015	213,330	269,599
45	Parks & Grounds						
	439	Tussey Pond	01 General Fund	-	-	-	
	454	Payroll Expense	01 General Fund	33,588	29,311	33,588	44,092
		Operating Supplies - Parks	01 General Fund	-	-	-	
		General Oper Supplies - Parks	01 General Fund	-	-	-	
		Parks	01 General Fund	-	-	-	
		Parks & Recreation	01 General Fund	7,000	6,559	7,800	8,500
		Parks - Fasik Park	01 General Fund	-	8,470	8,470	
		Parks - Liberty Hill	01 General Fund	15,000	-	-	3,500
		Nittany View Park	01 General Fund	60,000	33,667	60,000	-
		Bike Path Seal Coating	01 General Fund	2,000	630	630	-
		Yoder Amphitheatre	01 General Fund	-	-	-	1,000
	455	Payroll Expense	01 General Fund	-	-	-	
		Operating Supplies	01 General Fund	2,500	-	-	2,500
		Shade Tree Exp.	01 General Fund	20,000	19,599	25,000	20,000
		Contracted Serv.-Shade Trees	01 General Fund	-	410	410	
	Parks & Grounds Total			140,088	98,646	135,898	79,592
46	Brush & Leaf Collection						
	431	Brush & Leaf Collection	01 General Fund	22,497	5,604	22,497	24,956
		Contracted Services	01 General Fund	10,000	60	5,000	10,000
	Brush & Leaf Collection Total			32,497	5,664	27,497	34,956
	Physical Plant						
	409	General Govt	01 General Fund	-	-	-	
		Payroll Expense	01 General Fund	3,661	21,365	26,556	20,180
		Operating supplies & services	01 General Fund	2,500	2,638	2,500	2,500
		Highway Fuels-Diesel, Gasoline	01 General Fund	800	1,010	1,200	800
		Public Utility Services	01 General Fund	500	1,535	2,200	2,200
		Repairs & Maintenance - Bldg.	01 General Fund	25,000	1,195	2,000	2,000
		Contracted Services	01 General Fund	10,000	8,063	10,000	10,000
		Capital Improvements	01 General Fund	-	-	-	
		Capital Purchases-Mach & Equip	01 General Fund	-	-	-	
		Capital Expenditures-Building	01 General Fund	1,946,457	1,105,196	1,105,196	-
	433	Heating - maint. shed	01 General Fund	4,000	2,715	4,000	6,500
		Heating - meeting room	01 General Fund	4,000	1,390	2,000	4,000
		Utilities-Electric	01 General Fund	8,000	3,174	8,000	8,000
	Physical Plant Total			2,004,919	1,148,281	1,163,653	56,180
47	Brush & Leaf Collection						
	431	Capital Equip. Street Cleaning	01 General Fund	-	-	-	
	Brush & Leaf Collection Total			-	-	-	
Maintenance Total				**2,750,784**	**1,660,857**	**1,770,019**	**689,783**

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 2022: Mountain, Houser and Sharer Roads.

Microsurfacing: The Township will microsurface half of Meadowlark Lane in 2022.

439 **Road Construction:** The majority of the expenses for road projects will be paid for from Liquid Fuels funds in 2022. Projects for 2022 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 - Harpster Park: The Township will use money from the Liberty Hill developer to install benches, landscape and new pathways in Harpster Park.

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 replace the windows in the meeting room and to complete the parking lot upgrades at the Municipal building.

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

Sub Title		Description	Fund	2021 Budget	Y-T-D Actual	2021 By End	2022 Budget
Roads							
62	Roads						
	438	Road Projects	01 General Fund	45,000	-	51,000	-
		ROAD PROJECTS - M ELIZEBETH BR	01 General Fund	-	15,400	21,000	647,100
	439	Karmel Street	35 State Fund	35,000	32,458	32,458	
		Main Street Culvert Replacement	35 State Fund	35,000	-	35,000	
		Boalsburg Pike	35 State Fund	-	-	-	80,000
		Academy Street Pipe	35 State Fund	-	-	-	60,000
		Rockey Lane	35 State Fund	40,000	-	31,320	-
		Willowbrook Curb and Gutter	01 General Fund	10,000	7,339	7,339	7,500
		Mountain Road	35 State Fund	-	-	-	
		Rosslyn Road	35 State Fund	46,000	38,686	38,686	30,000
		Kay Street / Rocky Lane	35 State Fund	-	-	-	8,500
	Roads Total			211,000	93,883	216,803	833,100
Roads Total				**211,000**	**93,883**	**216,803**	**833,100**

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

Boalsburg Pike **$80,000.00**

The Boalsburg Pike will be overlayed from Kimport Avenue to Nittany View Park.

Rosslyn Road **$30,000.00**

Rosslyn Road will be overlayed from Forbes Field Circle to Ramsey Way.

Kay Street/ Rockey Lane **$8,500.00**

Kay Street Rockey Lane will be overlayed to the tie in with Rockey Ridge.

Academy Street Pipe **$60,000.00**

A failing stormwater pipe will be replaced on Academy Street where it ties in with Emma Court.

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

Willowbrook Curb and Gutter **$7,500.00**

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

We will pay for the following project with a County Liquid Fuels grant, County bridge money, ARPA funds and a private loan:

Mary Elizabeth Street Culvert **$647,100.00**

The culvert on Mary Elizabeth Street will be sliplined. This will replace the structure and give it a 50 year life span.

Regional Programs

Sub Title		Description	Fund	2021 Budget	Y-T-D Actual	2021 By End	2022 Budget
Regional Programs							
21	COG						
	414	**Planning Commission CRPC CRMPO**	01 General Fund	101,803	76,352	101,803	116,646
	415	**Emergency Management**	01 General Fund	14,234	10,676	14,234	14,406
	450	**Parks & Recreation Dept.**	01 General Fund	322,477	275,596	322,477	334,304
	456	**Schlow Library Cont.**	01 General Fund	123,711	92,783	123,711	126,539
	406	**COG Administration**	01 General Fund	49,895	37,421	49,895	62,470
	COG Total			612,120	492,828	612,120	654,365
22	CATA						
	447	**Contribution to Government**	01 General Fund	33,000	37,095	37,095	37,000
	CATA Total			33,000	37,095	37,095	37,000
24	Celebrations						
	457	**Memorial Day**	01 General Fund	-	-	-	
		Payroll-Celebrations	01 General Fund	-	-	-	-
		Operating Supplies	01 General Fund	500	-	-	500
	Celebrations Total			500	-	-	500
Regional Programs Total				**645,620**	**529,923**	**649,215**	**691,865**

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

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 2021.

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	2021 Budget	Y-T-D Actual	2021 By end	2022 Budget
Special Projects							
(blanl	(blank)						
	409	Repairs & Maintenance - Bldg.	05 Special Projects	-	-	-	20,000
	454	Tree Plan	05 Special Projects	5,000	-	-	5,000
	435	Repairs & Maintenance - Sidewalks	05 Special Projects	15,000	17,257	17,257	15,000
		Boal Avenue Project	05 Special Projects	5,000	3,899	3,899	-
		Diamond Refresh	05 Special Projects	5,000	-	-	5,000
		Parks	05 Special Projects	10,000	4,625	4,625	-
		Tussey Pond Fishing Piers	05 Special Projects	-	-	-	32,000
		Blue Spring Park Pavilion	05 Special Projects		-	-	5,000
(blank) Total				40,000	25,781	25,781	82,000
Special Projects Total				**40,000**	**25,781**	**25,781**	**82,000**

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 2022.
Sidewalk Project:	The Township will continue the sidewalk project in the Village of Boalsburg in 2022.
Municipal Building:	The Township will replace the windows in the meeting room and complete the parking lot project.
Diamond Refresh:	The Township will redo the plantings in the planters on the Diamond in 2022.
Parks:	This line item will fund the installation of two ADA accessible fishing piers in Tussey Pond Park. The Township applied for a grant from DCED to complete this project.