HARRIS TOWNSHIP

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TO: Board of Supervisors

FROM: Amy Farkas, Township Manager

RE: 2023 Operating Budget

DATE: October 26, 2022

I am pleased to present the 2023 Operating Budget to you.

2022 was a busy year for the Township, as we completed several long-term projects and began planning for the future. We completed work on the refresh at Nittany View Park thanks to a grant from DCNR, we tore down the pole shed behind the municipal building and began planning for our first municipal parking lot and we completed the leg work for the Mary Elizabeth Street Culvert project. We also adopted the rural zoning update and engaged a committee to study parking issues within the Village of Boalsburg.

The Board also took steps to shore up our financial future by adopting fund balance, structurally balanced budget and health insurance reserve policies.

Financial Outlook

Our financial outlook as we move into 2023 is more stormy than it has been in years past, thanks to growing inflation and supply chain issues that are driving up project costs. We've seen projects exceed budgets by as much as $40,000, thanks to inflation and difficulty obtaining materials. We've also seen fuel prices and salt prices skyrocket. We also began paying the debt service on our maintenance facility in 2022. This accounted for an additional $267,662 of expenditures in our budget.

As we move forward, the Board must grapple with how to balance these increasing costs with the community's desire for high quality local government services.

We feel that we've reached a point where the Board should consider raising taxes to help shore up our finances. As the budget stands now, we're using restricted fund balances (the American Rescue Plan Act funds and the health insurance fund) to balance the budget. Without these funds, we're projecting a deficit in the General Fund.

Staff took every effort to avoid a tax increase with this budget. We unassigned $100,000 of the health insurance reserve fund and applied that to the General Fund. We also moved the hydrant costs ($56,000) out of the General Fund, thanks to the Board approving doubling the hydrant assessment.

Even with these actions, we've reached a point where we can't continue to use 2017 dollars (the last time we raised taxes) to pay for 2023 costs. Even with steady real estate growth, we're still not growing at a fast enough pace to offset inflation. In 2022, our assessment grew 1.36 percent. September's Consumer Price Index grew 8.2 percent.

Staff recommends that the Board consider the following actions to eliminate the deficit and to restore our fund balance:

(1) Flip the assessments for the Special Projects fund and the Capital Equipment fund. Currently, the Special Projects fund receives 0.2 mills and the Capital Equipment fund receives 0.3 mills. We've tried to move projects into the Special Projects fund to take some of the stress off of the General Fund. Flipping the assessment will help the fund balance in this fund, which allows us to continue paying for projects from the Special Projects fund. This should not have an impact on the Capital Equipment fund, as it has a healthy fund balance. We are also only projecting two expenditures out of this fund in 2023. If this action is taken, the Board can re-evaluate it next year, when these millages are set to sunset.

(2) Raise the General Fund millage 0.45 mills. This would bring in an additional $102,610 in revenue. This would erase the deficit in our General Fund.

(3) The Board should consider how it wants to use the ARPA funds. We claimed the entire amount as lost revenue, which gives us a lot of flexibility in how we can use it. Staff has tried to use these monies for legacy projects in the 2023 budget. You'll see this money plugged in for improvements in the municipal building, the municipal parking lot and the Mary Elizabeth Street Culvert project. The Township will receive 80 percent of the cost for the Mary Elizabeth Street project back from the Centre County MPO in 2024, meaning we will have dollars available in future years to use for additional projects. The Board could also consider applying some of this money toward the fund balance.

Final Thoughts

When I became the manager in Harris Township in 2005, we were a small place with limited real estate growth and limited resources. In the 17 years that I've been fortunate to be the manager here, we've grown into a medium sized place, with steady real estate growth and steady resources. We now have a community that expects services and that wants to see projects being completed. Raising taxes now is less a commentary on our inability to keep pace with our demands and more a reflection of the larger economic issues with which the rest of the country is grappling.

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 - 2023 Proposed Budget
Summary By Fund

2023 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	(679,740)							(6,079)		(685,818)
	02 Unassigned FB	(19,217)	(6,766)	(16,563)	(1,071,209)	(63,887)	(298,310)	(90,710)	3,153	(3,103)	(1,566,612)
Fund Balance Total		**(698,956)**	**(6,766)**	**(16,563)**	**(1,071,209)**	**(63,887)**	**(298,310)**	**(90,710)**	**(2,926)**	**(3,103)**	**(2,252,431)**
Revenue											
	03 Tax Revenues	(2,484,489)	(6,434)	(58,354)	(288,232)	(66,492)	(44,828)				(2,948,829)
	04 Other Revenues	(737,516)	(25)		(1,500)		(71,192)	(207,311)			(1,017,544)
Revenue Total		**(3,222,005)**	**(6,459)**	**(58,354)**	**(289,732)**	**(66,492)**	**(116,020)**	**(207,311)**			**(3,966,373)**
Expense											
	05 Government Services	59,764									59,764
	06 Administration	916,129									916,129
	07 Public Safety	631,529		56,028	150,000						837,557
	08 Public Works	823,768	6,500			90,000		127,000		4,200	1,051,468
	09 Maintenance	249,613									249,613
	10 Finance	61,969									61,969
	11 Professional Services	97,500									97,500
	12 Regional Programs	726,688									726,688
	13 Celebrations	5,568									5,568
	14 Capital Expenditures						119,692	125,000			244,692
Expense Total		**3,572,527**	**6,500**	**56,028**	**150,000**	**90,000**	**119,692**	**252,000**		**4,200**	**4,250,947**
Ending Fund Balance		**(348,434)**	**(6,725)**	**(18,889)**	**(1,210,941)**	**(40,379)**	**(294,638)**	**(46,021)**	**(2,926)**	**1,097**	**(1,967,856)**
Assigned Fund Balance		**(317,381)**									
Unassigned Fund Balance		**(31,053)**									

2023 Payroll Budget

Position	Hourly Rate	COLA	Merit	New Rate	Annual Hours	Total	Health Coverage	Social Security	Medicare	UC	401a	Health Insurance	Dental	Life /Disability	Personnel Total
Township Manager	48.39	5.00%	1.50%	51.57	2,080.00	107,265.60	S	6,650.47	1,555.35	90.00	8,205.82	24,561.48	617.65	489.60	149,435.97
Administrative Assistant	25.20	5.00%	1.50%	26.86	2,126.50	57,117.79	S	3,541.30	828.21	90.00	4,369.51	24,561.48	1,235.29	425.83	92,169.41
Zoning Officer	41.01	5.00%	1.50%	43.71	2,122.00	92,752.62	F	5,750.66	1,344.91	90.00	7,095.58	54,744.72	3,705.88	527.05	166,011.42
Finance Assistant	19.74	5.00%	1.50%	21.04	1,040.00	21,881.60	N	1,356.66	317.28	90.00		-			23,645.54
Maintenance Superintendent	43.63	5.00%	1.50%	46.50	2,150.00	101,602.53	E&S	6,299.36	1,473.24	90.00	7,772.59	48,574.92	1,235.29	724.00	167,771.93
Maintenance Worker	24.83	5.00%	1.50%	26.46	2,150.00	63,213.60	S	3,919.24	916.60	90.00	4,835.84	24,561.48	1,852.94	279.68	99,669.38
Mechanic/Laborer	28.00	5.00%	1.50%	29.84	2,150.00	62,475.16	S	3,873.46	905.89	90.00	4,779.35	24,561.48	617.65	317.87	97,620.86
Maintenance Worker	19.48	5.00%	1.50%	21.01	2,150.00	43,896.64	S	2,721.59	636.50	90.00	3,358.09	24,561.48	617.65	182.87	76,064.82
Maintenance Worker	18.00	5.00%	1.50%	19.68	2,150.00	44,100.81	S	2,734.25	639.46	90.00	3,373.71	24,561.48	617.65	571.49	76,688.85
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						606,806.75		37,621.99	8,798.69	810.00	43,790.49	250,688.52	10,500.00	3,518.39	962,534.83

DESIGNATED RESERVE FUND: ROAD EQUIPMENT REPLACEMENT

		1 2022 Projected	2 2023 Forecast	3 2024 Forecast	4 2025 Forecast	5 2026 Forecast	6 2027 Forecast	7 2028 Forecast	8 2029 Forecast
Fund Balance January 1		$228,875	$296,810	$315,802	$205,802	($48,736)	($198,736)	($198,736)	($198,736)
Revenue									
Tax Funds		67,274	66,992	0	0	0	0	0	0
Grants		0	71,192	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		661	500	0	0	0	0	0	0
Rebate on Equipment		0	0	0	0	0	0	0	0
Sale Of Used Equipment			0	0	0	0	0	0	0
Total Revenue		$ 67,935.00	$ 138,684.00	$ -	$ -	$ -	$ -	$ -	$ -
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									
T-4 Trailer									
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		0	-119,692	-110,000	-254,538	-150,000	0	0	0
Fund Balance December 31		$296,810	$315,802	$205,802	-$48,736	-$198,736	-$198,736	-$198,736	-$198,736

Revenues
General Fund

	Sub Title	Description	2022 Budget	Y-T-D Actual	2022 By End	2023 Budget
General Fund						
1	Tax Revenues	Real Estate Taxes - Current	(771,042)	(782,352)	(783,000)	(858,407)
		Real Estate Transfer Tax	(250,000)	(260,413)	(290,000)	(250,000)
		Earned Income Tax	-	-		
		RE tax, prior year levy	(5,000)	(6,539)	(6,539)	(5,000)
		Earned Income Tax-CTA	(1,088,000)	(921,339)	(1,262,935)	(1,326,082)
		Local Services Tax	(40,000)	(32,560)	(45,000)	(45,000)
	Tax Revenues Total		(2,154,042)	(2,003,203)	(2,387,474)	(2,484,489)
2	Other Revenue	Contributions from Private Sec	-	-		
		Interest Earnings	(1,000)	(3,681)	(4,000)	(4,000)
		Miscellaneous Income	(1,000)	-		
		Other State grants	-	-		
		Refunds of Prior Year Expendit	-	(66,756)	(66,756)	
		Tax collection	(13,000)	(5,588)	(13,000)	(13,000)
		COG lease	(17,387)	(13,040)	(17,387)	(17,387)
		Engineering Fee reimb.	(15,000)	(7,447)	(10,000)	(15,000)
		Forest Reserves	(21,000)	(21,530)	(21,530)	(21,000)
		PSU Contribution	(11,600)	(11,973)	(11,973)	(11,600)
		Public Utility Tax	(2,000)	(2,656)	(2,656)	(2,600)
		Local Government Grants	(105,000)	-		(397,800)
		Federal Grants - ARPA	(98,983)	(545,814)	(545,814)	
		Park In-Lieu Funds	-	-		
		RE Cert Fees	(12,000)	(11,655)	(12,000)	(12,000)
		Municpal Pension State Aid	(39,000)	(39,596)	(39,596)	(39,736)
		CRPA reimb.	-	-		
		Fire Equip Fund transfer	-	-		
		Police services	(2,500)	(11,172)	(11,172)	
		Tussey bus service	(1,800)	-		
		Fireman's Relief Assoc.	(38,000)	(50,307)	(50,307)	(50,000)
		Alcohol Beverage Tax	(1,000)	(1,000)	(1,000)	(1,000)
		Public Water Systems	-	-		
		Marcellus Shale Impact Fee	(825)	(1,373)	(1,373)	(1,373)
		Vehicle Code Violations	(7,000)	(5,316)	(7,000)	(7,000)
		Violation of Ordinances	-	(20)	(20)	(20)
		General Obligation Bonds - Non-Electoral	-	(46,862)	(46,862)	
		Non recurring Grant	-	-		
		State Grants - Parks	-	-	(9,159)	
		Subdivision Plan Fees	-	(350)	(350)	
		Zoning Application Fees	(12,000)	(12,044)	(12,100)	(12,000)
		Zoning Hearing Board	-	(500)	(500)	
		Sewage fee reimbursements	(6,500)	(4,700)	(6,500)	(6,500)
		Transient Retailer Permits	-	(235)	(235)	(250)
		Sign Licenses	-	(30)	(30)	
		Cable TV Franchise Fee	(124,500)	(93,187)	(124,500)	(124,500)
		Road Occupancy Permits	(1,200)	(700)	(800)	(750)
		Loan Proceeds - Mary Elizabeth	(542,100)	-		
	Other Revenue Total		(1,074,395)	(957,532)	(1,016,619)	(737,516)
General Fund Total			(3,228,437)	(2,960,735)	(3,404,093)	(3,222,005)

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. We will also receive funds from the Centre County MPO. All of this money will be used for 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 $545,814 in 2021 and 2022. We claimed all of this as lost revenue, which gives us greater flexibility in using it.

Engineering services are reimbursements from various developers for work done by our planner and engineer on plans throughout the 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. We will raise this assessment to 0.03 mills in 2023 to cover rising fire hydrant fees.

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, tree plantings and various parks projects in 2023.

Government Services
Supervisors

GL#		Description	Fund	2022 Budget	Y-T-D Actual	2022 By End	2023 Budget
Supervisors							
11	400	Payroll Expense	01 General Fund	12,500	9,375	12,500	12,500
		Transp.-Mileage reimb.	01 General Fund	2,000	1,348	2,000	2,000
		Meetings, Confer.,Seminars	01 General Fund	4,000	2,344	2,500	4,000
		Appreciation dinner & meetings	01 General Fund	3,000	-	3,000	4,000
		Contrib. to Non-govt.	01 General Fund	-	500	500	
		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	22,715	22,396	22,715	22,472
		Contribution to Spring Creek	01 General Fund	-	-		
		Heritage Museum Contribution	01 General Fund	11,215	11,215	11,215	11,401
		BBG Village Conservancy	01 General Fund	1,750	3,250	3,250	1,750
		Get Outdoors	01 General Fund	100	100	100	100
		Slab Cabin Run	01 General Fund	-	-		
		Spring Creek Watershed Commission	01 General Fund	591	591	591	591
		Leadership Centre County	01 General Fund	250	-	250	250
		CBICC Economic Development	01 General Fund	250	-		
		BLACKSMITH MEMORIAL BENCH	01 General Fund	500	753	753	
Supervisors Total				**59,571**	**52,073**	**59,575**	**59,764**

Government Services
Administrative

GL#		Description	Fund	2022 Budget	Y-T-D Actual	2022 By End	2023 Budget
Administrative							
12	401	Payroll Expense	01 General Fund	153,863	124,020	153,863	162,325
		Office Supplies & Postage	01 General Fund	7,500	4,924	7,500	7,500
		Operating Supplies	01 General Fund	-	-	655	
		Admin. services	01 General Fund	2,500	83	83	500
		Communication	01 General Fund	7,500	8,216	9,859	10,000
		Transportation, Mileage reimb.	01 General Fund	700	516	700	700
		Advertising - legal	01 General Fund	7,000	3,318	7,000	7,000
		Repairs & Maint.-Office	01 General Fund	-	524	524	
		Rentals-Office Equip.	01 General Fund	5,100	3,611	5,100	5,100
		Dues, subscrip., memberships	01 General Fund	4,975	4,862	4,975	5,000
		Meetings, Confer., Seminars	01 General Fund	2,500	2,005	2,100	3,000
		Lunch & breakfast meetings	01 General Fund	500	517	517	500
		Capital Equipment-Office	01 General Fund	-	-		
	470	Land Purchase	01 General Fund	-	-		
	471	Gen Obligation Term Bond	01 General Fund	183,200	-	183,200	187,300
		Fees	01 General Fund	-	-		
	472	General Obligation Bonds - Interest	01 General Fund	84,463	41,766	84,463	80,286
		Stormwater - Regional Project	01 General Fund	-	-		
	481	Social Security (FICA) _ Emplo	01 General Fund	36,159	35,187	36,159	37,622
		Medicare _ Employer Paid	01 General Fund	8,457	-	8,457	8,799
			01 General Fund	-	-		
	486	Insurance & Bonding	01 General Fund	77,000	76,254	77,000	77,000
	487	Payroll Expense	01 General Fund	15,000	8,579	11,079	15,000
		Retirement plan cont.	01 General Fund	42,089	31,492		43,790
		Health & Dental Insurance	01 General Fund	264,489	200,873	250,000	264,707
	492	Transfer To State Fund	01 General Fund	-	-		
13	491	Refund of Prior Year Revenues	01 General Fund	-	-		
Administrative Total				**902,994**	**546,747**	**843,232**	**916,129**

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.

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 7.6 percent in 2023. The Township self funds its dental and vision insurance through Benecon. 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	2022 Budget	Y-T-D Actual	2022 By End	2023 Budget
Finance, Leagal & Engineering							
13	Financial Administration						
	402	**Payroll Expense**	01 General Fund	20,530	18,261	20,530	21,882
		Professional Services	01 General Fund	23,000	17,216	23,000	24,837
		Transportation, Mileage reimb.	01 General Fund	-	-		
		Bank Services Charges/Fees	01 General Fund	500	1,107	1,200	500
		Auditing Services	01 General Fund	6,100	6,179	6,179	6,500
		Computer & software	01 General Fund	2,000	1,071	2,000	2,000
	407	**IT-Networking-Data Processing**	01 General Fund	7,500	1,583	2,000	7,500
	Financial Administration Total			59,630	45,416	54,908	63,219
14	Tax Collection						
	403	**Payroll Expenses - tax collect**		-	-		
		Tax Collection Fees - CTA	01 General Fund	-	-		
		Office Supplies & Postage	01 General Fund	3,000	2,804	3,000	3,500
		Tax Software Maint.	01 General Fund	2,500	850	1,000	2,500
		Communications	01 General Fund	-	-		
		Contracted Mailing Services	01 General Fund	500	-		
		Meetings, Confer.,Seminars	01 General Fund	250	250	250	250
	Tax Collection Total			6,250	3,903	4,250	6,250
15	Township Solicitor						
	404	**Legal services**	01 General Fund	12,000	8,090	10,000	12,000
	Township Solicitor Total			12,000	8,090	10,000	12,000
17	Township Engineer						
	408	**Engineering services**	01 General Fund	50,000	56,107	67,000	67,000
		MS4-Clearwater	01 General Fund	2,500	1,035	1,100	2,500
		MS4-DEP	01 General Fund	500	2,644	2,644	2,500
		Regional Storm Water Study	01 General Fund	6,000	-		6,000
	Township Engineer Total			59,000	59,787	70,744	78,000
Finance, Leagal & Engineering Total				**136,880**	**117,196**	**139,903**	**159,469**

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 $24,837 in 2023.

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

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. In 2023, the Township will be splitting its general engineering between College Township and an outside firm. College Township will handle plan reviews, stormwater issues and citizen complaints. The outside firm will assist with road and capital projects.

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 2023. 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	2022 Budget	Y-T-D Actual	2022 By End	2023 Budget
Public Safety							
31	Police Services						
	410	**Police services**	01 General Fund	447,841	378,879	447,841	477,362
		Contracted Services	01 General Fund	-	-		
	Police Services Total			447,841	378,879	447,841	477,362
32	Zoning & Ordinance Enforcement						
	414	**Payroll Expense**	01 General Fund	87,927	71,188	87,927	90,367
		Professional Services	01 General Fund	4,100	7,923	7,923	5,000
	422	**Animal Control - Cont Services**	01 General Fund	1,000	371	1,000	1,000
	Zoning & Ordinance Enforcement Total			93,027	79,482	96,849	96,367
33	Sewage Enforcement						
	413	**Code Enforcement - SEO**	01 General Fund	7,800	4,700	6,500	7,800
	Sewage Enforcement Total			7,800	4,700	6,500	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	33,660	50,490	-
		Fire Operating Support	04 Fire Equipment	150,000	70,000	150,000	150,000
		Firemen's Relief Fund	01 General Fund	38,000	50,307	50,307	50,000
	Fire Protection Total			226,000	153,967	250,797	200,000
37	Fire Hydrant Fund						
	411	**Maintenance Services**	03 Fire Hydrant	16,000	12,657	12,657	56,028
	Fire Hydrant Fund Total			16,000	12,657	12,657	56,028
34	Zoning & Ordinance Enforcement						
	430	**Payroll Expense**	01 General Fund	-	-		
	Zoning & Ordinance Enforcement Total			-	-		
Public Safety Total				**790,667**	**629,685**	**814,644**	**837,557**

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 2023, 76 hours per week are budgeted at a cost of $120.79 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:** In 2023, the Township will pay for the fire hydrant expenses using the hydrant assessment. This money is accounted for in the fire hydrant fund.

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	2022 Budget	Y-T-D Actual	2022 By End	2023 Budget
Maintenance							
41	Public Works						
	430	Transportation-Fuel, Mileage r	01 General Fund	-	70	70	
		Uniforms	01 General Fund	6,200	5,745	6,200	7,000
	Public Works Total			6,200	5,814	6,270	7,000
42	Equipment						
	430	Machinery and Equipmen	30 Capital Fund	119,692	-		119,692
		Minor Machinery and Equipment	30 Capital Fund	-	-		
	437	Payroll -Tools & Mach. Repair		22,547	21,384	22,547	31,312
		Tool & equipment repair	01 General Fund	7,000	6,887	7,000	7,000
		Small Tools & Equip.	01 General Fund	500	144	500	750
		Repairs of tools & mach.	35 State Fund	-	-		
		Tools & Equip. Maint.-Hwy Eq.	01 General Fund	20,000	15,249	20,000	20,000
	492	Transfer to other funds	01 General Fund	-	-		
	Equipment Total			169,739	43,665	50,047	178,754
	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	21,634	26,175	26,175	15,137
		Operating Supplies - snow & ic	35 State Fund	28,000	31,222	31,222	32,000
		Winter Maintenance-Bike Paths	01 General Fund	2,000	1,459	1,459	2,000
		Contracted Services - Snow	01 General Fund	-	-		
	Snow and Ice Control Total			51,634	58,856	58,856	49,137
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	2,883	1,191	2,883	2,336
		Traffic signs & devices	01 General Fund	4,000	2,101	2,500	4,000
		Traffic Control Dev Repair	35 State Fund	-	-		
		Traffic Studies	01 General Fund	-	-		
		Repairs & Maint.Traffic Lights	01 General Fund	-	12,303	12,500	
		Repairs & Maint-Traffic Lights	35 State Fund	15,000	-		15,000
	Traffic Signs & Signals Total			21,883	15,595	17,883	21,336
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	113	1,000	2,500
	437	General exp.	35 State Fund	-	-		
	438	Payroll-Highway Maint.	01 General Fund	172,099	153,135	172,099	182,017
		Personal Services	35 State Fund	-	-		
		Diesel Fuel	01 General Fund	-	-		
		Low sulfur diesel fuel - road	35 State Fund	15,000	21,935	21,935	20,000
		Maintenance - Roads & Bridges	01 General Fund	20,000	12,620	20,000	20,000
		Road Maintenance	35 State Fund	-	-		

Maintenance
Public Works

	Sub Title	Description	Fund	2022 Budget	Y-T-D Actual	2022 By End	2023 Budget
Maintenance							
44	438	Line Painting	35 State Fund	15,000	14,515	14,515	15,000
		Tar & Chip Sealing	35 State Fund	20,000	9,134	9,134	20,000
		Microsurfacing	35 State Fund	25,000	28,298	28,298	25,000
		Transportation, Mileage reimb.	01 General Fund	-	184	185	185
		Rentals	35 State Fund	-	-		
		Meetings, Conferences, Cont Ed	01 General Fund	-	250	250	250
		Highway equip. maint.	35 State Fund	-	-		
	Road Maintenenace Total			269,599	240,183	267,416	284,952
45	Parks & Grounds						
	439	Tussey Pond	01 General Fund	-	-		
	454	Payroll Expense	01 General Fund	44,092	16,651	44,092	20,145
		Operating Supplies - Parks	01 General Fund	-	-	-	
		General Oper Supplies - Parks	01 General Fund	-	-		
		Parks	01 General Fund	-	-		
		Parks & Recreation	01 General Fund	8,500	5,158	8,500	8,500
		Parks - Fasik Park	01 General Fund	-	-		
		Parks - Liberty Hill	01 General Fund	3,500	-		3,500
		Parks - Nittany View	01 General Fund	-	31,430	31,418	
		Bike Path Seal Coating	01 General Fund	-	-		
		Yoder Amphitheatre	01 General Fund	1,000	-		2,300
	455	Payroll Expense	01 General Fund	-	-		
		Operating Supplies	01 General Fund	2,500	1,800	1,800	2,500
		Shade Tree Exp.	01 General Fund	20,000	21,830	27,500	25,000
		Contracted Serv.-Shade Trees	01 General Fund	-	-		
	Parks & Grounds Total			79,592	76,870	113,310	61,945
46	Brush & Leaf Collection						
	431	Brush & Leaf Collection-Payrol	01 General Fund	24,956	9,512	24,956	18,836
		Contracted Services	01 General Fund	10,000	-	10,000	10,000
	Brush & Leaf Collection Total			34,956	9,512	34,956	28,836
	Physical Plant						
	409	General Govt	01 General Fund	-	90	90	
		Payroll Expense	01 General Fund	20,180	14,991	20,180	23,113
		Operating supplies & services	01 General Fund	2,500	8,087	10,000	5,000
		Highway Fuels-Diesel, Gasoline	01 General Fund	800	1,045	1,045	1,000
		Public Utility Services	01 General Fund	2,200	1,482	2,200	2,500
		Repairs & Maintenance - Bldg.	01 General Fund	2,000	6,063	6,063	2,000
		Contracted Services	01 General Fund	10,000	10,733	11,000	11,000
		Capital Improvements	01 General Fund	-	-		175,000
		Capital Purchases-Mach & Equip	01 General Fund	-	-		
		Capital Expenditures-Building	01 General Fund	-	2,579	2,579	30,000
	433	Heating - maint. shed	01 General Fund	6,500	7,017	7,500	8,500
		Heating - meeting room	01 General Fund	4,000	2,360	4,000	3,000
		Utilities-Electric	01 General Fund	8,000	8,767	9,000	11,000
	Physical Plant Total			56,180	63,214	73,657	272,113
47	Brush & Leaf Collection						
	431	Capital Equip. Street Cleaning	01 General Fund	-	-		
	Brush & Leaf Collection Total			-	-		
Maintenance Total				689,783	513,708	622,395	904,072

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 2023: Houser, Mountain and Schempf.

Microsurfacing: The Township will microsurface half of Meadowlark Lane in 2023.

439 **Road Construction:** The majority of the expenses for road projects will be paid for from Liquid Fuels funds in 2023. Projects for 2023 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, $750 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.

Parks - Yoder Preserve: The Township will use funds from the Boalsburg Village Conservancy and the General Fund to complete the amphitheatre at the Yoder Preserve.

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.

Capital Improvements: Money is included to finish the municipal parking lot project in 2023. This project will be paid for out of the American Rescue Act Plan funds.

Capital Expenditures - Building: 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 and doors in the meeting room. This project will be paid for out of the American Rescue Act Plan funds.

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

Sub Title		Description	Fund	2022 Budget	Y-T-D Actual	2022 By End	2023 Budget
Roads							
62	Roads						
	438	**Road Projects**	01 General Fund	-	-		
		ROAD PROJECTS - M ELIZEBETH BR	01 General Fund	647,100	9,545	139,545	341,000
		Academy Street Pipe	01 General Fund	-	37,449	37,449	-
		Kay Street / Rocky Lane	01 General Fund	8,500	14,928	14,978	-
		South Church Street	01 General Fund	-	-	-	75,000
	439	**Karmel Street**	35 State Fund	-	-		
		Main Street Culvert Replacement	35 State Fund	-	-		
		Boalsburg Pike	35 State Fund	80,000	77,735	77,735	70,000
		Academy Street Pipe	35 State Fund	60,000	-	69,879	
		Rockey Lane	35 State Fund	-	-		
		Willowbrook Curb and Gutter	01 General Fund	7,500	-	7,604	
		Mountain Road	35 State Fund	-	-		
		Rosslyn Road	35 State Fund	30,000	33,385	33,385	55,000
		Kay Street / Rocky Lane	35 State Fund	8,500	-		
	Roads Total			841,600	173,042	380,575	541,000
Roads Total				**841,600**	**173,042**	**380,575**	**541,000**

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

Boalsburg Pike **$70,000.00**

The Boalsburg Pike will be overlayed from Kimport Avenue to Memorial Drive.

Rosslyn Road **$55,000.00**

Rosslyn Road will be overlayed from Ramsey Way to the end. This will complete this multi-year project.

We will pay for the following road projects out of the American Rescue Act Plan Funds:

South Church Street **$75,000.00**

South Church Street will be overlayed. Depending on the condition of the road, it may also need a reconstruction.

We will pay for the following project with a County Liquid Fuels grant, County bridge money and ARPA funds. 80 percent of the project cost will be reimbursed to the Township through the Centre County MPO in 2024:

Mary Elizabeth Street Culvert **$341,000.00**

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	2022 Budget	Y-T-D Actual	2022 By End	2023 Budget
Regional Programs								
21	COG							
		414	**Planning Commission CRPC CRMPO**	01 General Fund	116,646	87,485	116,646	95,211
		415	**Emergency Management**	01 General Fund	14,406	10,805	14,406	14,336
		450	**Parks & Recreation Dept.**	01 General Fund	334,304	285,636	334,304	371,080
		456	**Schlow Library Cont.**	01 General Fund	126,539	94,904	126,539	144,233
		406	**COG Administration**	01 General Fund	62,470	46,853	62,470	62,286
	COG Total				654,365	525,682	654,365	687,146
22	CATA							
		447	**Contribution to Government**	01 General Fund	33,000	29,242	33,000	39,542
	CATA Total				33,000	29,242	33,000	39,542
24	Celebrations							
		457	**Memorial Day**	01 General Fund	-	-		
			Payroll-Celebrations	01 General Fund	-	4,598	4,598	5,068
			Operating Supplies	01 General Fund	500	182	182	500
	Celebrations Total				500	4,780	4,780	5,568
Regional Programs Total					**687,865**	**559,704**	**692,145**	**732,256**

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 2022.

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	2022 Budget	Y-T-D Actual	2022 By End	2023 Budget
Special Projects							
(blanl	(blank)						
	409	**Repairs & Maintenance - Bldg.**	05 Special Projects	20,000	-		
	438	**Boal Avenue Needs Assessment**	05 Special Projects	-	-	-	20,000
	454	**Trees & Parks**	05 Special Projects	5,000	2,720	5,440	5,000
	435	**Repairs & Maintenance - Sidewalks**	05 Special Projects	15,000	-	15,266	15,000
		Boal Avenue Project	05 Special Projects	-	-		
		Diamond Refresh	05 Special Projects	5,000	3,675	3,675	
		PARKS - TUSSEY/COUNTRY PLACE	05 Special Projects	-	-		
		Nittany View Park	05 Special Projects	32,000	21,628	21,628	
		Blue Spring Park Pavilion	05 Special Projects	5,000	3,367	3,367	
		Tussey Pond Park	05 Special Projects	-	-	-	30,000
		Fasick Park Pavilion/Entry Way	05 Special Projects	-	-	-	15,000
		Fire Hydrant	05 Special Projects	-	-	-	5,000
(blank) Total				82,000	31,390	49,376	90,000
Special Projects Total				**82,000**	**31,390**	**49,376**	**90,000**

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.

Tree Planting:	The Shade Tree Commission will use this money to complete its annual tree planting.
Sidewalk Project:	The Township will continue the sidewalk project in the Village of Boalsburg in 2023.
Tussey Pond Park:	Money is included to fund the installation of one fishing pier and to begin management of the pond and invasive species at the park.
Fasick Park:	The Township will replace the roof on the pavilion at the park and pave a section of the entry road into the park to address stormwater concerns.