HARRIS TOWNSHIP

Post Office Box 20, 224 East Main Street, Boalsburg, PA 16827
Website: www.harristownship.org

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

MEMORANDUM

TO: Board of Supervisors

FROM: Mark Boeckel, AICP, Township Manager

DATE: October 27, 2023

RE: 2024 Operating Budget

Staff is pleased to present the Board of Supervisors with the 2024 Operating Budget. The Township experienced small but significant changes in staffing in 2023, with the resignation of the previous manager to pursue a new opportunity, a several month period of recruitment with an interim manager, and ultimately hiring a new municipal manager. Despite these changes, the Township was able to continue delivering high-quality services to residents while completing several major initiatives and projects.

In 2023, we completed the Mary Elizabeth Culvert project, approved construction of a new municipal parking lot adjacent to the Township offices, replaced the roof on the pavilion at Fasick Park, and repaved several roadways in accordance with the Capital Improvement Plan. Significant progress was also made in updating the Township's signage regulations and the Planning Commission began working on implementing recommendations of the Village Parking study at the direction of the Board.

Financial Outlook for 2024 and Beyond

We continue to be impacted by inflation, as well as the rising costs of providing high quality services both here and cooperatively with our municipal partners in the Region. The 2023 Operating Budget was approved using monies from assigned fund balances, including American Rescue Plan Act funds and the health insurance reserve fund, to offset rising costs and minimize a tax increase. While the Township did approve a tax increase of 0.3 mils in 2023, rising costs coupled with a minimal increase in tax revenues created additional challenges in preparing the 2024 budget.

Staff went to great lengths to minimize increases within the 2024 budget. We started by postponing several planned projects, including the installation of new windows in the meeting room, installation of a hydrant upon the advice of the Fire Company, and improvements to Kaywood Park. Funding for several projects that were previously planned from the General Fund will now be funded through the Special Projects Fund. We also looked for opportunities to reduce operational expenses but with the Township being a relatively lean organization, these cost savings were minimal.

Despite Staff's efforts to reduce Township costs, the ability to continue providing the same volume and quality of services to the community cannot be accomplished without increasing revenues. Real estate growth in the Township slowed considerably in recent years and with higher interest rates, transfers of real estate are also anticipated to decline. Staff proposes using unassigning funds from the health insurance reserve fund to offset increases in the 2024 budget, but even with these efforts, the Township cannot continue to cover its expenses without raising taxes, reducing expenses, or both.

Staff recommends that the Board consider the following to eliminate the deficit in the 2024 budget and make progress toward restoring our fund balance consistent with the approved policy:

1. <u>Fire Hydrant Millage</u> – Current revenues from this millage are still insufficient to cover the cost of fire hydrant maintenance, despite doubling the millage in 2023. These additional costs were covered by the General Fund. Staff recommends a minor increase from 0.3 to 0.36 mills in 2024 to cover this expense.

2. <u>Special Projects/Capital Purposes Taxes</u> – The 0.5 millage that was divided between Special Projects and Capital Purposes will sunset at the end of 2023. Staff recommends that this tax be renewed for another three years, with the potential need to redistribute funding in future budget years.

3. <u>Unassign Funds from the Health Insurance Reserve</u> – Utilize $150,000 of the health insurance reserve fund balance to offset increases in the General Fund.

4. <u>General Fund Millage</u> – Staff recommend that the Board raise the General Fund millage by 1.1 mills. This increase is needed to cover the budget deficit and to begin restoring our fund balance consistent with the approved policy. A larger tax increase would be needed if assigned fund balances are not utilized.

Conclusions

The 2024 Operating Budget presents numerous challenges which highlight the need to continue focused long-term financial planning for the Township. The cost of services provided by the Township, either directly or through cooperation with our municipal partners, continues to rise at a rate that exceeds our revenues. In 2024, increases in the cost of regional services accounted for the largest overall increase in the budget. It is important to recognize that these increases will be carried forward to future years, highlighting the disparity between our revenues and expenses.

In 2024, the Board and staff should take the opportunity to discuss long range needs that exceed current funding limits, including improvements to the pedestrian network and other Township facilities. These proactive financial and physical planning efforts can support grant applications to leverage Township dollars and reduce overall costs to residents.

We are fortunate to have a dedicated and talented staff, as well as regional partnerships that allow us to provide high-quality services both efficiently and effectively. Residents value the services provided and appreciate the ongoing improvements that are being made to our facilities and community assets. Raising taxes to cover the increase in expenses will ensure that residents continue to enjoy the same quality of life they have come to expect in Harris Township.

We are fortunate to have Dwight Miller and the Maher Duessel auditing team to assist us with financial challenges as they arise. Mr. Miller is a valuable member of our financial team and was crucial to the preparation of this budget.

Please feel free to reach out with any questions or comments regarding the 2024 Operating Budget.

Harris Township - 2024 Proposed Budget
Summary By Fund

2024 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	(165,688)							(725)		(166,413)
	02 Unassigned FB	(163,719)	(7,229)	(8,136)	(511,198)	(121,784)	(336,165)	(42,794)	-	-	(1,191,025)
Fund Balance Total		(329,407)	(7,229)	(8,136)	(511,198)	(121,784)	(336,165)	(42,794)	(725)	-	(1,357,437)
Revenue											
	03 Tax Revenues	(2,689,213)	(6,434)	(68,167)	(290,835)	(67,093)	(45,229)				(3,166,971)
	04 Other Revenues	(424,582)			(10,000)		(78,692)	(210,362)	-		(723,636)
Revenue Total		(3,113,795)	(6,434)	(68,167)	(300,835)	(67,093)	(123,921)	(210,362)	-		(3,890,607)
Expense											
	05 Government Services	63,556									63,556
	06 Administration	962,581									962,581
	07 Public Safety	630,032		69,254	150,000						849,286
	08 Public Works	618,169	6,500			147,000		132,000			903,669
	09 Maintenance	47,566									47,566
	10 Finance	63,942									63,942
	11 Professional Services	97,500									97,500
	12 Regional Programs	819,452									819,452
	13 Celebrations	6,500							750		7,250
	14 Capital Expenditures	52,500					321,130	106,000			479,630
Expense Total		3,361,799	6,500	69,254	150,000	147,000	321,130	238,000	750		4,294,433
Net Change in Fund Balance		248,004	66	1,087	(150,835)	79,907	197,209	27,638	750		403,826
Ending Fund Balance		(81,403)	(7,163)	(7,049)	(662,033)	(41,877)	(138,956)	(15,156)	25	-	(953,611)
Assigned Fund Balance		(35,688)									
Unassigned Fund Balance		(45,715)									

2024 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	52.88	0.00%	0.00%	56.32	2,080.00	117,145.60	N	7,263.03	1,698.61	90.00	14,197.51	-	4,323.55	489.60	145,207.90
Administrative Assistant	26.86	4.50%	0.00%	28.07	2,126.50	59,690.86	S	3,700.83	865.52	90.00	4,566.35	25,704.12	1,235.29	425.83	96,278.80
Zoning Officer	43.71	4.50%	0.00%	45.68	2,122.00	96,932.96	F	6,009.84	1,405.53	90.00	7,415.37	57,433.56	3,705.88	527.05	173,520.19
Finance Assistant	21.04	4.50%	0.00%	21.99	1,040.00	22,869.60	N	1,417.92	331.61	90.00		-			24,709.13
Maintenance Superintendent	46.50	4.50%	0.00%	48.59	2,150.00	106,169.16	E&S	6,582.49	1,539.45	90.00	8,121.94	58,649.16	1,235.29	724.00	183,111.49
Maintenance Worker	26.46	4.50%	0.00%	27.65	2,150.00	59,728.62	S	3,703.17	866.06	90.00	4,569.24	25,704.12	1,852.94	279.68	96,793.83
Mechanic/Laborer	29.84	4.50%	0.00%	31.18	2,150.00	67,624.24	S	4,192.70	980.55	90.00	5,173.25	25,704.12	617.65	317.87	104,700.38
Maintenance Worker	20.25	4.50%	0.00%	21.41	2,150.00	46,249.18	S	2,867.45	670.61	90.00	3,538.06	25,704.12	617.65	182.87	79,919.94
Maintenance Worker	19.72	4.50%	0.00%	21.11	2,150.00	44,091.74	S	2,733.69	639.33	90.00	3,373.02	25,704.12	617.65	571.49	77,821.04
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
						7,534.00	N	467.11	109.24	67.81	576.35	-			8,754.51
Total						640,536.36		39,713.23	9,287.76	877.81	51,531.09	244,603.32	14,205.90	3,518.39	1,004,273.86

DESIGNATED RESERVE FUND: ROAD EQUIPMENT REPLACEMENT

		1 2023 Projected	2 2024 Forecast	3 2025 Forecast	4 2026 Forecast	5 2027 Forecast	6 2028 Forecast	7 2029 Forecast	8 2030 Forecast
Fund Balance January 1		$281,971	$335,299	$137,590	$87,590	($166,948)	($316,948)	($316,948)	($316,948)
Revenue									
Tax Funds		44,328	44,729	0	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		9,000	9,000	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		$ 53,328.00	$ 123,421.00	$ -	$ -	$ -	$ -	$ -	$ -
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			(199,130)						
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		(72,000)						
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	-321,130	-50,000	-254,538	-150,000	0	0	0
Fund Balance December 31		$335,299	$137,590	$87,590	-$166,948	-$316,948	-$316,948	-$316,948	-$316,948

Revenues
General Fund

Sub Title		Description	Y-T-D Actual	2023 Proj	2023 Budget	2024 Budget
General Fund						
1	Tax Revenues	Real Estate Taxes - Current	(851,502)	(858,407)	(858,407)	(849,841)
		Real Estate Transfer Tax	(211,734)	(249,133)	(250,000)	(250,000)
		Earned Income Tax	-		-	
		RE tax, prior year levy	(6,804)	(5,000)	(5,000)	(5,000)
		Earned Income Tax-CTA	(935,143)	(1,251,558)	(1,326,082)	(1,289,105)
		Local Services Tax	(36,876)	(49,296)	(45,000)	(50,000)
	Tax Revenues Total		(2,042,060)	(2,413,394)	(2,484,489)	(2,443,946)
2	Other Revenue	Contributions from Private Sec	-		-	
		Interest Earnings	(30,673)	(30,000)	(4,000)	(30,000)
		Miscellaneous Income	(86)	(100)	-	(100)
		Other State grants	-		-	
		Refunds of Prior Year Expendit	(21,993)	(21,993)	-	
		Tax collection	(6,908)	(10,000)	(13,000)	(10,000)
		COG lease	(13,040)	(17,387)	(17,387)	(17,387)
		Engineering Fee reimb.	(9,834)	(10,000)	(15,000)	(10,000)
		Forest Reserves	(21,530)	(21,530)	(21,000)	(21,600)
		PSU Contribution	(11,973)	(11,973)	(11,600)	(12,000)
		Public Utility Tax	(2,115)	(2,600)	(2,600)	(2,600)
		Local Government Grants	-	(424,594)	(397,800)	
		Federal Grants - ARPA	-		-	
		Park In-Lieu Funds	-		-	
		RE Cert Fees	(5,510)	(5,000)	(12,000)	(5,000)
		Municpal Pension State Aid	(35,855)	(35,855)	(39,736)	(36,000)
		CRPA reimb.	-		-	
		Fire Equip Fund transfer	-		-	
		Police services	(5,805)	(5,805)	-	
		Tussey bus service	-		-	
		Fireman's Relief Assoc.	(49,993)	(49,993)	(50,000)	(50,000)
		Alcohol Beverage Tax	(1,000)	(1,000)	(1,000)	(1,000)
		Public Water Systems	-		-	
		Marcellus Shale Impact Fee	(1,610)	(1,610)	(1,373)	(1,600)
		Vehicle Code Violations	(5,629)	(7,000)	(7,000)	(7,000)
		Violation of Ordinances	-		(20)	
		General Obligation Bonds - Non-Electoral	-		-	
		Non recurring Grant	-		-	
		State Grants - Parks	(9,159)	(9,159)	-	
		Subdivision Plan Fees	(2,500)	(1,500)	-	(1,500)
		State Grants - SRBC	-		-	(45,000)
		State Grants - Green Light Go	-		-	(40,000)
		Zoning Application Fees	(7,140)	(7,000)	(12,000)	(7,000)
		Zoning Hearing Board	-		-	
		Sewage fee reimbursements	(2,600)	(3,000)	(6,500)	(1,000)
		Transient Retailer Permits	(1,070)	(1,070)	(250)	(1,070)
		Sign Licenses	(75)	(100)	-	(100)
		Cable TV Franchise Fee	(93,429)	(124,572)	(124,500)	(124,500)
		Road Occupancy Permits	(125)	(125)	(750)	(125)
		Loan Proceeds - Mary Elizabeth	-		-	
	Other Revenue Total		(339,651)	(802,966)	(737,516)	(424,582)
General Fund Total			(2,381,711)	(3,216,360)	(3,222,005)	(2,868,528)

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 3.8.

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. Staff recommends this tax be renewed.

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 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.

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.

LINE ITEM DETAIL – OTHER FUND REVENUES

LIGHT FUND

Real Estate Light Assessments are based upon $0.40 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 0.03 mill charge on those property owners within 780 feet of a hydrant. Staff recommends this be increased to 0.036 mills in 2024.

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 mills. 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 0.2 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 0.3 mills dedicated tax. This money has been earmarked for the Tussey Pond Park and Country Place Park improvements, an MS4 credit project, Boalsburg Pike culvert repairs, and annual tree plantings in 2024.

Government Services
Supervisors

GL#		Description	Fund	Y-T-D Actual	2023 Proj	2023 Budget	2024 Budget
Supervisors							
11	400	Payroll Expense	01 General Fund	9,375	12,188	12,500	12,500
		Transp.-Mileage reimb.	01 General Fund	951	1,000	2,000	2,000
		Meetings, Confer.,Seminars	01 General Fund	1,925	2,000	4,000	4,000
		Appreciation dinner & meetings	01 General Fund	838	4,000	4,000	4,000
		Contrib. to Non-govt.	01 General Fund	-		-	
		4th Fest	01 General Fund	500	500	500	
		Friends of the PA Military Museum	01 General Fund	-		-	
		CCATO Scholarship Fund	01 General Fund	400	400	200	
		Capital Purchases-Mach & Equip	01 General Fund	-		-	
		Capital purchases	01 General Fund	-		-	
		C-Net Contribution	01 General Fund	22,533	22,472	22,472	23,065
		Contribution to Spring Creek	01 General Fund	-		-	
		Heritage Museum Contribution	01 General Fund	11,401	11,401	11,401	11,504
		BBG Village Conservancy	01 General Fund	1,750	3,250	1,750	
		Get Outdoors	01 General Fund	100	100	100	
		Slab Cabin Run	01 General Fund	-		-	
		Spring Creek Watershed Commission	01 General Fund	-	591	591	
		Leadership Centre County	01 General Fund	-		250	
		CBICC Economic Development	01 General Fund	-		-	
		BLACKSMITH MEMORIAL BENCH	01 General Fund	-		-	
Supervisors Total				**49,773**	**57,902**	**59,764**	**57,069**

Government Services
Administrative

GL#		Description	Fund	Y-T-D Actual	2023 Proj	2023 Budget	2024 Budget
Administrative							
12	401	Payroll Expense	01 General Fund	117,945	153,328	162,325	175,822
		Office Supplies & Postage	01 General Fund	7,340	7,500	7,500	7,500
		Operating Supplies	01 General Fund	-		-	
		Admin. services	01 General Fund	47,642	47,120	500	500
		Communication	01 General Fund	8,433	10,000	10,000	10,000
		Transportation, Mileage reimb.	01 General Fund	126	300	700	700
		Advertising - legal	01 General Fund	6,017	7,000	7,000	7,000
		Repairs & Maint.-Office	01 General Fund	-		-	
		Rentals-Office Equip.	01 General Fund	3,901	5,100	5,100	5,100
		Dues, subscrip., memberships	01 General Fund	5,624	5,700	5,000	6,000
		Meetings, Confer., Seminars	01 General Fund	807	1,000	3,000	3,500
		Lunch & breakfast meetings	01 General Fund	440	500	500	500
		Capital Equipment-Office	01 General Fund	-	-	-	
	470	Land Purchase	01 General Fund	-		-	
	471	Gen Obligation Term Bond	01 General Fund	-	187,300	187,300	191,600
		Fees	01 General Fund	-		-	
	472	General Obligation Bonds - Interest	01 General Fund	40,131	78,150	80,286	73,831
		Stormwater - Regional Project	01 General Fund	-		-	
	481	Social Security (FICA) _ Emplo	01 General Fund	34,960	45,448	37,622	48,914
		Medicare _ Employer Paid	01 General Fund	-		8,799	
			01 General Fund	-		-	
	486	Insurance & Bonding	01 General Fund	89,705	98,144	77,000	99,000
	487	Payroll Expense	01 General Fund	11,455	14,892	15,000	12,000
		Retirement plan cont.	01 General Fund	32,101	41,732	43,790	51,418
		Health & Dental Insurance	01 General Fund	206,674	275,566	264,707	262,328
	492	Transfer To State Fund	01 General Fund	-		-	
13	491	Refund of Prior Year Revenues	01 General Fund	-		-	
Administrative Total				**613,302**	**978,780**	**916,129**	**955,712**

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 come 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, any maintenance on the telephone system, and the Manager's cell phone plan. 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, APA, ICMA and APMM.

Conventions & Seminars: This line item will fund the Manager's attendance at the annual APMM, ICMA, APA, 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 Managers 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 4.8 percent in 2024. 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	Y-T-D Actual	2023 Proj	2023 Budget	2024 Budget
Finance, Leagal & Engineering							
13	Financial Administration						
	402			50,930	56,712	55,719	58,285
	407	**IT-Networking-Data Processing**	01 General Fund	6,039	7,000	7,500	7,500
	Financial Administration Total			56,969	63,712	63,219	65,785
14	Tax Collection						
	403	**Payroll Expenses - tax collect**		-		-	
		Tax Collection Fees - CTA	01 General Fund	-		-	
		Office Supplies & Postage	01 General Fund	2,583	3,500	3,500	3,500
		Tax Software Maint.	01 General Fund	867	1,000	2,500	2,500
		Communications	01 General Fund	-		-	
		Contracted Mailing Services	01 General Fund	-		-	
		Meetings, Confer.,Seminars	01 General Fund	-		250	
	Tax Collection Total			3,450	4,500	6,250	6,000
15	Township Solicitor						
	404	**Legal services**	01 General Fund	3,881	5,000	12,000	12,000
	Township Solicitor Total			3,881	5,000	12,000	12,000
17	Township Engineer						
	408	**Engineering services**	01 General Fund	62,088	67,000	67,000	69,000
		MS4-Clearwater	01 General Fund	83	2,500	2,500	2,500
		MS4-DEP	01 General Fund	2,500	2,500	2,500	2,500
		Regional Storm Water Study	01 General Fund	-		6,000	4,000
	Township Engineer Total			64,671	72,000	78,000	78,000
Finance, Legal & Engineering Total				**128,970**	**145,212**	**159,469**	**161,785**

EXPENDITURES – LINE ITEM DETAIL

Finance & Tax Collection:

The Township's accounting is done by the Borough of State College. The Borough is responsible for maintaining all of the Township's funds, accounts and investments and for payment of monthly invoices. The Township hired a part time Finance Assistant to collect and distribute taxes on behalf of the School District, Centre County and the Boalsburg Fire Company. The Finance Assistant also provides bookkeeping services to the Boalsburg Fire Company.

402 **Auditors:** The Township contracts with Maher Duessel to complete the yearly audit, as required by DCED.

Payroll Expense: This 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 $33,562 in 2024.

IT Services: The Township contracts with State College Borough to assist with our 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.

EXPENDITURES – LINE ITEM DETAIL

Other Professional Services:

The Township contracts with College Township and Century Engineering for engineering services, McCormick Taylor for traffic engineering services and with Fanelli & Willett to provide legal advice on an as-needed basis. College Township handles plan reviews, stormwater issues and citizen complaints. Century Engineering assists 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 2024. 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. This line item also fund services provided by Century Engineering related to road and capital projects, unless incorporated into the project cost by line item. 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 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	Y-T-D Actual	2023 Proj	2023 Budget	2024 Budget
Public Safety							
31	Police Services						
	410	**Police services**	01 General Fund	397,802	477,362	477,362	478,271
		Contracted Services	01 General Fund	-		-	
	Police Services Total			397,802	477,362	477,362	478,271
32	Zoning & Ordinance Enforcement						
	414	**Payroll Expense**	01 General Fund	75,531	98,191	90,367	96,172
		Professional Services	01 General Fund	2,843	2,843	5,000	5,000
	422	**Animal Control - Cont Services**	01 General Fund	485	500	1,000	1,000
	Zoning & Ordinance Enforcement Total			78,859	101,534	96,367	102,172
33	Sewage Enforcement						
	413	**Code Enforcement - SEO**	01 General Fund	2,475	2,475	7,800	1,000
	Sewage Enforcement Total			2,475	2,475	7,800	1,000
	Zoning & Ordinance Enforcement						
	430	**Payroll Expense**	01 General Fund	-		-	
	Zoning & Ordinance Enforcement Total			-		-	
36	Fire Protection						
	411	**Maintenance Services**	01 General Fund	-		-	
		Fire Operating Support	04 Fire Equipment	76,524	150,000	150,000	150,000
		Firemen's Relief Fund	01 General Fund	49,993	49,993	50,000	50,000
	Fire Protection Total			126,517	199,993	200,000	200,000
37	Fire Hydrant Fund						
	411	**Maintenance Services**	03 Fire Hydrant	50,184	66,912	56,028	69,254
	Fire Hydrant Fund Total			50,184	66,912	56,028	69,254
34	Zoning & Ordinance Enforcement						
	430	**Payroll Expense**	01 General Fund	-		-	
	Zoning & Ordinance Enforcement Total			-		-	
Public Safety Total				**655,837**	**848,276**	**837,557**	**850,697**

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 2024, 76 hours per week are budgeted at a cost of $121.02 per hour. This service is contracted with 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 2024, the Township will pay for the fire hydrant expenses using the hydrant assessment. An increase in the assessment millage is proposed to cover these costs. This money is accounted for in the fire hydrant fund.

413 **Code Enforcement –SEO:** In 2023, the Township began utilizing the Centre Region Code Administration for SEO services. This account will pay the fee of the alternate SEO for their services, if required. 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	Y-T-D Actual	2023 Proj	2023 Budget	2024 Budget
Maintenance							
41	Public Works						
	430	Transportation-Fuel, Mileage r	01 General Fund	-		-	
		Uniforms	01 General Fund	5,018	6,000	7,000	7,000
	Public Works Total			5,018	6,000	7,000	7,000
	Storm Water						
	436	Clean and Inspect Stormwater	01 General Fund	-	-	-	7,500
		MS4 Stream Restoration	01 General Fund	-	-	-	-
	Storm Water Total			-	-	-	7,500
42	Equipment						
	430	Machinery and Equipmen	30 Capital Fund	-		119,692	321,130
		Minor Machinery and Equipment	30 Capital Fund	-		-	
	437	Payroll -Tools & Mach. Repair		21,280	27,663	31,312	25,017
		Tool & equipment repair	01 General Fund	2,789	5,000	7,000	7,000
		Small Tools & Equip.	01 General Fund	-		750	750
		Repairs of tools & mach.	35 State Fund	-		-	
		Tools & Equip. Maint.-Hwy Eq.	01 General Fund	7,547	10,000	20,000	20,000
	492	Transfer to other funds	01 General Fund	-		-	
	Equipment Total			31,616	42,663	178,754	373,897
	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	13,374	17,386	15,137	10,796
		Operating Supplies - snow & ic	35 State Fund	16,509	20,000	32,000	32,000
		Winter Maintenance-Bike Paths	01 General Fund	625	1,000	2,000	2,000
		Contracted Services - Snow	01 General Fund	-		-	
	Snow and Ice Control Total			30,508	38,386	49,137	44,796
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	869	1,130	2,336	2,597
		Traffic signs & devices	01 General Fund	848	1,000	4,000	4,000
		Traffic Control Dev Repair	35 State Fund	-		-	
		Traffic Studies	01 General Fund	-		-	
		Repairs & Maint.Traffic Lights	01 General Fund	12,371	12,371	-	52,000
		Repairs & Maint-Traffic Lights	35 State Fund	4,838	10,000	15,000	15,000
	Traffic Signs & Signals Total			18,926	24,500	21,336	73,597
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	243	1,000	2,500	2,500
	437	General exp.	35 State Fund	-		-	
	438	Payroll-Highway Maint.	01 General Fund	161,431	209,860	182,017	136,910
		Personal Services	35 State Fund	-		-	
		Diesel Fuel	01 General Fund	-		-	

Maintenance
Public Works

	Sub Title	Description	Fund	Y-T-D Actual	2023 Proj	2023 Budget	2024 Budget
Maintenance							
44	438	Low sulfur diesel fuel - road	35 State Fund	14,682	20,000	20,000	20,000
		Maintenance - Roads & Bridges	01 General Fund	32,722	33,000	20,000	30,000
		Road Maintenance	35 State Fund	-		-	
		Line Painting	35 State Fund	14,855		15,000	15,000
		Tar & Chip Sealing	35 State Fund	20,726	20,726	20,000	20,000
		Microsurfacing	35 State Fund	28,011	28,011	25,000	30,000
		Transportation, Mileage reimb.	01 General Fund	256	300	185	300
		Rentals	35 State Fund	-		-	
		Meetings, Conferences, Cont Ed	01 General Fund	154	160	250	250
		Highway equip. maint.	35 State Fund	-		-	
	Road Maintenenace Total			273,079	313,056	284,952	254,960
45	Parks & Grounds						
	439	Tussey Pond	01 General Fund	-		-	
	454	Payroll Expense	01 General Fund	17,885	23,250	20,145	30,352
		Operating Supplies - Parks	01 General Fund	-		-	
		General Oper Supplies - Parks	01 General Fund	-		-	
		Parks	01 General Fund	-		-	
		Parks & Recreation	01 General Fund	688	2,000	8,500	8,500
		Parks - Fasik Park	01 General Fund	-	-	-	
		Parks - Liberty Hill	01 General Fund	1,397	1,397	3,500	
		Parks - Nittany View	01 General Fund	-		-	
		Bike Path Seal Coating	01 General Fund	-		-	
		Yoder Improvements	01 General Fund	-		2,300	2,300
		Gypsy Moth Spraying	01 General Fund	-	2,000	-	
	455	Payroll Expense	01 General Fund	-		-	
		Operating Supplies	01 General Fund	-		2,500	
		Shade Tree Exp.	01 General Fund	18,562	20,500	25,000	25,000
		Contracted Serv.-Shade Trees	01 General Fund	-		-	
	Parks & Grounds Total			38,532	49,148	61,945	66,152
46	Brush & Leaf Collection						
	431	Brush & Leaf Collection-Payrol	01 General Fund	15,111	19,644	18,836	80,146
		Contracted Services	01 General Fund	-		10,000	14,000
	Brush & Leaf Collection Total			15,111	19,644	28,836	94,146
	Physical Plant						
	409	General Govt	01 General Fund	-		-	
		Payroll Expense	01 General Fund	4,963	6,452	23,113	21,304
		Operating supplies & services	01 General Fund	11,213	12,000	5,000	10,000
		Highway Fuels-Diesel, Gasoline	01 General Fund	948	1,000	1,000	1,000
		Public Utility Services	01 General Fund	1,523	2,500	2,500	2,500
		Repairs & Maintenance - Bldg.	01 General Fund	1,587	2,000	2,000	2,000
		Contracted Services	01 General Fund	8,190	11,000	11,000	11,000
		Capital Improvements	01 General Fund	-	247,740	175,000	
		Capital Purchases-Mach & Equip	01 General Fund	-		-	
		Capital Expenditures-Building	01 General Fund	-	-	30,000	
	433	Heating - maint. shed	01 General Fund	7,003	8,500	8,500	8,500
		Heating - meeting room	01 General Fund	1,663	3,000	3,000	3,000
		Utilities-Electric	01 General Fund	6,837	11,000	11,000	11,000
	Physical Plant Total			43,928	305,192	272,113	70,304
47	Brush & Leaf Collection						
	431	Capital Equip. Street Cleaning	01 General Fund	-		-	
	Brush & Leaf Collection Total			-		-	
Maintenance Total				456,718	798,589	904,072	992,351

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.

431 **Payroll Expense** : This account is used to pay employees for time spent collecting brush and leaves.

Brush and Leaf Collection: Beginning in 2024, the University Area Joint Authority will no longer accept brush from the municipalities for use in their composting facility. College Township is leasing a parcel for brush collection and storage and offered our use of the site if we share the cost of the lease. The Township can also store other items on the site as space permits. This line item will also fund the chipping and hauling of brush by an outside contractor.

432 **Payroll Expense:** This account is used to pay employees for 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 contracted 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 2024: Houser, Mountain (top part), Tennis Alley, Pine Alley, North Academy (near the fire hall parking lot), and West Crestview (shoulders)

Microsurfacing: The Township will microsurface Old Boalsburg Road along the cemetery in 2024.

439 **Road Construction:** The majority of the expenses for road projects will be paid for from Liquid Fuels funds in 2024. Projects for 2024 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 - Yoder Preserve: The Township will use funds from the General Fund to install new signage 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.

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

Sub Title			Description	Fund	Y-T-D Actual	2023 Proj	2023 Budget	2024 Budget
Roads								
62	Roads							
		438	**Road Projects**	01 General Fund	-	2,433	-	
			ROAD PROJECTS - M ELIZEBETH BR	01 General Fund	460,465	424,594	341,000	
			Academy Street Pipe	01 General Fund	2,480	2,480	-	-
			Boal Avenue Needs Study	01 General Fund	-	-	-	50,000
			Kay Street / Rocky Lane	01 General Fund	-		8,500	-
			South Church Street	01 General Fund	-	120,123	75,000	
			Boalsburg Pike Culvert	01 General Fund	-	-	-	80,000
		439	**Karmel Street**	35 State Fund	-		-	
			Main Street Culvert Replacement	35 State Fund	-		-	
			Boalsburg Pike	35 State Fund	58,567	58,567	70,000	56,000
			Academy Street Pipe	35 State Fund	-		60,000	
			Rockey Lane	35 State Fund	-		-	
			Willowbrook Basin Retrofit	01 General Fund	-		-	52,500
			Mountain Road	35 State Fund	-		-	
			Rosslyn Road	35 State Fund	60,020	60,020	55,000	
			Kay Street / Rocky Lane	35 State Fund	-		-	
			Old Boalsburg Road	35 State Fund	-	-	-	50,000
	Roads Total				581,532	668,217	609,500	288,500
Roads Total					**581,532**	**668,217**	**609,500**	**288,500**

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

Boalsburg Pike **$56,000**

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

Old Boalsburg Road **$50,000**

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

The following will be paid for using ARPA funds.

Boal Avenue Needs Study Implementation **$50,000**

The Township will pursue grants to implement the needs study findings in 2024. These funds will be used for required matches for grants received.

Regional Programs

	Sub Title	Description	Fund	Y-T-D Actual	2023 Proj	2023 Budget	2024 Budget
Regional Programs							
21	COG						
	414	**Planning Commission CRPC CRMPO**	01 General Fund	71,408	95,211	95,211	91,671
	415	**Emergency Management**	01 General Fund	10,752	14,336	14,336	6,520
	450	**Parks & Recreation Dept.**	01 General Fund	316,055	371,080	371,080	413,275
	456	**Schlow Library Cont.**	01 General Fund	108,175	144,233	144,233	175,498
	406	**COG Administration**	01 General Fund	46,715	62,286	62,286	89,928
	COG Total			553,104	687,146	687,146	776,892
22	CATA						
	447	**Contribution to Government**	01 General Fund	40,531	50,002	33,000	42,560
	CATA Total			40,531	50,002	33,000	42,560
24	Celebrations						
	457	**Memorial Day**	01 General Fund	-		-	
		Payroll-Celebrations	01 General Fund	8,302	10,792	5,068	6,000
		Operating Supplies	01 General Fund	-		500	500
	Celebrations Total			8,302	10,792	5,568	6,500
Regional Programs Total				**601,936**	**747,940**	**725,714**	**825,952**

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 2023.

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 reduced its purchase of local planning hours to 25 percent of a position in 2024.

450 **Parks & Recreation:** CRPR Maintenance staff are 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 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	Y-T-D Actual	2023 Proj	2023 Budget	2024 Budget
Special Projects							
(blan	(blank)						
	409	Repairs & Maintenance - Bldg.	05 Special Projects	-		-	
	438	Boal Avenue Needs Assessment	05 Special Projects	-		20,000	
	454	Trees & Parks	05 Special Projects	-	2,500	5,000	5,000
		MS4 Stream Restoration	05 Special Projects	-	-	-	72,000
		Country Place Park	05 Special Projects	-	-	-	25,000
		Kaywood Park	05 Special Projects	-	-	-	
	435	Repairs & Maintenance - Sidewalks	05 Special Projects	-		15,000	15,000
		Boal Avenue Project	05 Special Projects	-		-	
		Diamond Refresh	05 Special Projects	3,378	3,378	-	
		PARKS - TUSSEY/COUNTRY PLACE	05 Special Projects	-		-	
		Nittany View Park	05 Special Projects	-		-	
		Blue Spring Park Pavilion	05 Special Projects	-		5,000	
		Tussey Pond Park	05 Special Projects	-		30,000	30,000
		Fasick Park Pavilion/Entry Way	05 Special Projects	3,031	3,031	15,000	
		Fire Hydrant	05 Special Projects	-		5,000	
(blank) Total				6,408	8,909	95,000	147,000
Special Projects Total				**6,408**	**8,909**	**95,000**	**147,000**

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 2024. Staff is recommending a comprehensive approach to sidewalk replacement be considered in 2025.
Tussey Pond Park:	Money is included to fund the installation of trails, parking easements, and potentially one fishing pier (dependent upon grant funding). The Township will also begin management of the pond and invasive species at the park.
Country Place Park:	The Township will begin implementing the 2018 master plan by installing trails and replacing the iconic slide.
MS4 Stream Project:	The Township will complete a stream restoration or other project to generate MS4 credits, which must be obtained prior to the end of 2024.