HARRIS TOWNSHIP

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

MEMORANDUM

TO: Board of Supervisors

FROM: Mark Boeckel, AICP, Township Manager

DATE: October 23, 2024

RE: 2025 Operating Budget

Staff is pleased to present the Board of Supervisors with the 2025 Operating Budget.

2024 was a productive year for the Township. We completed construction of the new municipal parking lot adjacent to the Township offices, purchased a new vehicle for Township office use and a new dump truck with the assistance of a State grant, began installing improvements in Country Place Park and Yoder Preserve, sold an unused parcel of land, completed improvements to the stormwater basin in Fasick Park with the assistance of an SRBC grant, were awarded an ARLE Grant for the construction of a pedestrian crossing on Boal Avenue, and repaved several roadways in accordance with the Capital Improvement Plan.

The Township also completed numerous ordinance updates, including reducing the speed limit on Boalsburg Pike, established an all-way stop at the intersection of Academy Street and Main Street, comprehensively updated the sign regulations, amended the grass and weed ordinance, and prepared amendments to the home-based business regulations.

Financial Outlook for 2025

We continue to be impacted by inflation, the rising costs of providing high quality services both here and cooperatively with our municipal partners in the Region, and minimal increases to revenues. For many years, the Township was able to utilize fund balances to offset the cost of providing services without asking more of residents through tax increases. In 2024, the Operating Budget was adopted using monies from the health insurance reserve fund and a General Fund millage increase of 1.1 mills to help offset these changes. While these efforts helped move towards aligning revenues with expenditures, rising costs and minimal increases in revenues continue to present financial challenges for the Township.

Staff went to great lengths to minimize increases within the 2025 budget. One-time projects and improvements were reassigned from the General Fund to the Special Projects fund where possible, reducing the disparity between revenues and expenditures in the General Fund. As a result, the General Fund primarily reflects operating expenditures only. Staff eliminated expenditures throughout 2024 that were unnecessary, such as software subscriptions, banking fees, and heating of the old maintenance facility. Staff also reviewed actual costs against previous budget values to ensure that the 2025 budget reflects an honest estimate of future costs.

Relatively flat tax revenues, coupled with increasing operational expenses and the ongoing operating deficit present challenges that can only be resolved by raising taxes, reducing expenses, or both. Staff recommends that the Board consider the following to adopt a balance budget, establish a fund balance, and plan for future increases in expenditures:

1. Establish a Fund Balance – The 2025 budget includes a $285,000 assigned fund balance that is primarily comprised of health insurance reimbursements and unused ARPA revenues. These funds had previously been utilized to off-set health insurance costs and to complete Township projects. Staff recommends that this assigned balance be classified as an operating fund balance consistent with the Township's adopted fund balance policy. A portion of the fund would still be used to off-set health insurance costs. This fund balance will help ensure the Township can maintain liquidity during lean periods and serve as an emergency fund.

2. General Fund Millage – Staff recommends that the Board raise the General Fund millage by a minimum of 1.1 mills. This increase would bring revenues and expenses into alignment and result in the adoption of a balanced budget. While such an increase would result in a small surplus, it should be noted that smaller tax increases will likely be necessary in the future on an annual or biannual basis to account for increased operating costs.

Conclusions

The 2025 Operating Budget presents an opportunity for the Township to align its revenues and expenses and move towards having a fund balance consistent with adopted policy. Adoption of a balanced budget will ensure that adequate funding exists for Township operations and that reserves are available for contingencies and cash flow needs.

Every year we strive to provide services to Township residents in the most efficient and cost-effective way possible. We are fortunate to have a dedicated and caring Staff that help ensure delivery of those services and strive to minimize costs when possible. Residents contact me on a regular basis and express their gratitude for the hard work of our Staff and improvements that are being made throughout the Township. Adopting a balanced budget establishing a fund balance will ensure that residents continue to enjoy the same quality of life and high-quality services 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 2025 Operating Budget.

Harris Township - 2025 Proposed Budget
Summary By Fund

2025 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	(285,624)							-		(285,624)
	02 Unassigned FB	(13,873)	(7,598)	(10,596)	(690,139)	(162,607)	(236,790)	(42,793)	-	-	(1,164,395)
Fund Balance Total		**(299,497)**	**(7,598)**	**(10,596)**	**(690,139)**	**(162,607)**	**(236,790)**	**(42,793)**	**-**	**-**	**(1,450,019)**
Revenue											
	03 Tax Revenues	(3,027,330)	(6,434)	(72,292)	(291,916)	(67,342)	(45,395)				(3,510,709)
	04 Other Revenues	(645,661)			(10,000)		(9,000)	(208,804)	-		(873,465)
Revenue Total		**(3,672,991)**	**(6,434)**	**(72,292)**	**(301,916)**	**(67,342)**	**(54,395)**	**(208,804)**	**-**		**(4,384,174)**
Expense											
	05 Government Services	66,631									66,631
	06 Administration	998,731									998,731
	07 Public Safety	694,440		70,098	150,000						914,538
	08 Public Works	748,423	6,500			149,500		132,000			1,036,423
	09 Maintenance	49,654									49,654
	10 Finance	69,124									69,124
	11 Professional Services	93,500									93,500
	12 Regional Programs	853,143									853,143
	13 Celebrations	6,000							-		6,000
	14 Capital Expenditures	8,000					115,000	98,000			221,000
Expense Total		**3,587,646**	**6,500**	**70,098**	**150,000**	**149,500**	**115,000**	**230,000**	**-**		**4,308,745**
Net Change in Fund Balance		**(85,345)**	**66**	**(2,194)**	**(151,916)**	**82,158**	**60,605**	**21,197**	**-**	**-**	**(75,429)**
Ending Fund Balance		**(384,842)**	**(7,532)**	**(12,789)**	**(842,055)**	**(80,449)**	**(176,185)**	**(21,596)**	**-**	**-**	**(1,525,447)**
Assigned Fund Balance		**(285,624)**									
Unassigned Fund Balance		**(99,218)**									

2025 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	54.33	3.00%	0.00%	55.96	2,080.00	116,396.80	N	7,216.60	1,687.75	90.00	14,724.20	-	4,323.55	489.60	144,928.50
						5,588.04		346.46	81.03	50.29					
Administrative Assistant	28.91	3.00%	0.00%	29.78	2,126.50	63,327.17	S	3,926.28	918.24	90.00	4,844.53	27,940.37	1,235.29	614.33	102,896.21
Zoning Officer	46.25	3.00%	0.00%	47.64	2,122.00	101,092.08	F	6,267.71	1,465.84	90.00	7,733.54	62,430.24	3,705.88	856.80	183,642.09
Finance Assistant	22.26	3.00%	0.00%	22.93	1,040.00	23,847.20	N	1,478.53	345.78	90.00		-		-	25,761.51
Maintenance Superintendent	49.32	3.00%	0.00%	50.80	2,150.00	110,998.01	E&S	6,881.88	1,609.47	90.00	8,491.35	63,751.60	1,235.29	856.80	193,914.40
Maintenance Worker	28.00	3.00%	0.00%	28.84	2,150.00	60,779.92	S	3,768.36	881.31	90.00	4,649.66	27,940.37	1,852.94	604.90	100,567.46
Mechanic/Laborer	31.65	3.00%	0.00%	32.60	2,150.00	69,029.79	S	4,279.85	1,000.93	90.00	5,280.78	27,940.37	617.65	331.21	108,570.58
Maintenance Worker	21.37	3.00%	0.00%	22.26	2,150.00	47,079.61	S	2,918.94	682.65	90.00	3,601.59	27,940.37	617.65	206.37	83,137.18
Maintenance Worker	20.81	3.00%	0.00%	21.93	2,150.00	46,042.04	S	2,854.61	667.61	90.00	3,522.22	27,940.37	617.65	206.00	81,940.50
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
						9,169.00	N	568.48	132.95	82.52	701.43	-			10,654.38
Total						665,850.06		41,282.70	9,654.81	942.81	53,549.30	265,883.68	14,205.90	4,166.01	1,049,469.45

DESIGNATED RESERVE FUND: ROAD EQUIPMENT REPLACEMENT

		1	2	3	4	5	6	7	8
		2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
		Projected	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Fund Balance January 1		$341,648	$236,790	$176,185	$140,580	($60,025)	($60,025)	($60,025)	($60,025)
Revenue									
Tax Funds		45,450	45,395	45,395	45,395	0	0	0	0
Grants		69,692	0	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		12,000	9,000	9,000	4,000	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		$ 127,142.00	$ 54,395.00	$ 54,395.00	$ 49,395.00	$ -	$ -	$ -	$ -
Expenditures									
Maintenance Vehicles									
Truck 2 - Ford F-550 T-Tag	2011			(75,000)					
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		(199,870)							
Bucket Truck									
Mini Excavator									
T-4 Trailer									
Street Sweeper					(250,000)				
Office Vehicles									
Ford Explorer	2005	(32,130)							
Off-Road Vehicles									
Hussler Zero Turn Mower	2016								
Boom Mower									
JCB Backhoe	2016								
1975 John Deere Grader	1975								
Bob Cat skid loader	2008		(115,000)						
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								
Leaf Truck	2009								
Aeriol 4-ton Asphalt Box Hauler				(15,000)					
Vibra Plate WP 1550									
Hydraulic Post Pounder	2013								
Solar Message Board Sign	2017								
Minor Equipment									
Total Expenses		(232,000)	(115,000)	(90,000)	(250,000)	0	0	0	0
Fund Balance December 31		$236,790	$176,185	$140,580	-$60,025	-$60,025	-$60,025	-$60,025	-$60,025

Revenues

General Fund

Row Labels	Sub Title	Description	Y-T-D Actual	2024 Proj	2024 Budget	2025 Budget
General Fund						
1	Tax Revenues	Real Estate Taxes - Current	(1,097,858)	(1,100,000)	(1,095,108)	(1,436,630)
		Real Estate Transfer Tax	(183,116)	(200,000)	(250,000)	(200,000)
		Earned Income Tax	-		-	
		RE tax, prior year levy	(4,391)	(5,000)	(5,000)	(5,000)
		Earned Income Tax-CTA	(903,111)	(1,290,000)	(1,289,105)	(1,328,700)
		Local Services Tax	(40,691)	(57,500)	(50,000)	(57,000)
	Tax Revenues Total		(2,229,167)	(2,652,500)	(2,689,213)	(3,027,330)
2	Other Revenue	Contributions from Private Sec	-		-	
		Interest Earnings	(29,654)	(30,000)	(30,000)	(20,000)
		Miscellaneous Income	(2,134)	(2,200)	(100)	(1,200)
		Other State grants	-		-	
		Refunds of Prior Year Expendit	(18,988)	(18,988)	-	
		Tax collection	(12,521)	(13,000)	(10,000)	(13,000)
		COG lease	(13,040)	(17,387)	(17,387)	(17,387)
		Engineering Fee reimb.	(7,808)	(10,000)	(10,000)	(10,000)
		Forest Reserves	(25,836)	(25,836)	(21,600)	(26,000)
		PSU Contribution	(13,469)	(13,469)	(12,000)	(13,500)
		Public Utility Tax	-	(2,600)	(2,600)	(2,600)
		Local Government Grants	(398,280)	(398,280)	-	
		Federal Grants - ARPA	-		-	
		Park In-Lieu Funds	-		-	
		RE Cert Fees	(2,600)	(5,000)	(5,000)	(5,000)
		Municpal Pension State Aid	(33,694)	(33,694)	(36,000)	(36,000)
		CRPA reimb.	-		-	
		Fire Equip Fund transfer	-		-	
		Police services	(30,205)	(30,205)	-	
		Tussey bus service	-		-	
		Fireman's Relief Assoc.	(50,766)	(50,766)	(50,000)	(50,000)
		Alcohol Beverage Tax	(1,000)	(1,000)	(1,000)	(1,000)
		Public Water Systems	-		-	
		Marcellus Shale Impact Fee	-	(1,610)	(1,600)	(1,600)
		Sale of General Fixed Assets	(5,800)	(58,000)	-	-
		Vehicle Code Violations	(9,220)	(10,000)	(7,000)	(7,000)
		Violation of Ordinances	-		-	
		General Obligation Bonds - Non-Electoral	-		-	
		Non recurring Grant	(4,500)	(4,500)	-	
		State Grants - Parks	-		-	
		Subdivision Plan Fees	(2,825)	(3,000)	(1,500)	(3,000)
		State Grants - SRBC	-	(36,860)	(45,000)	(8,000)
		State Grants - Green Light Go	-		(40,000)	-
		Zoning Application Fees	(8,209)	(8,500)	(7,000)	(8,000)
		ARLE Grant-Boal Ave Ped Cross	-	-	-	(298,349)
		Zoning Hearing Board	-		-	
		Sewage fee reimbursements	-	-	(1,000)	(1,000)
		Transient Retailer Permits	(2,040)	(2,100)	(1,070)	(2,000)
		Sign Licenses	(30)	(100)	(100)	(2,200)
		Cable TV Franchise Fee	(89,029)	(118,700)	(124,500)	(118,700)
		Road Occupancy Permits	(550)	(550)	(125)	(125)
		Loan Proceeds - Mary Elizabeth	-		-	
	Other Revenue Total		(762,198)	(896,344)	(424,582)	(645,661)
General Fund Total			(2,991,365)	(3,548,844)	(3,113,795)	(3,672,991)

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.

Local Services Tax
This line item 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 6.4.

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 and 2023, the Board renewed this tax with no changes to the millages.

Real Estate Transfer Tax is generated each time property is sold in the Township. The tax is one half of one percent of the transfer price of the property.

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. The fee for sign licenses will be updated in 2025.

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 $2.40 per acre.

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

Engineering Fee Reimbursements are from various developers for work done by our planners 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 0.036 mill charge on those property owners within 780 feet of a hydrant.

Interest Earnings are from the investment of the fire hydrant funds.

FIRE EQUIPMENT FUND

Real Estate Taxes are based upon a rate of 1.3 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.

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, a sidewalk master plan, and annual tree plantings in 2025.

Government Services
Supervisors

GL#		Description	Fund	Y-T-D Actual	2024 Proj	2024 Budget	2025 Budget
Supervisors							
11	400	Payroll Expense	01 General Fund	9,375	12,500	12,500	12,500
		Transp.-Mileage reimb.	01 General Fund	843	2,000	2,000	2,000
		Meetings, Confer.,Seminars	01 General Fund	2,384	3,000	4,000	4,000
		Appreciation dinner & meetings	01 General Fund	16	7,000	4,000	7,000
		Contrib. to Non-govt.	01 General Fund	500	500	-	
		4th Fest	01 General Fund	500	500	500	500
		Friends of the PA Military Museum	01 General Fund	-		-	
		CCATO Scholarship Fund	01 General Fund	300	300	250	300
		Capital Purchases-Mach & Equip	01 General Fund	-		-	
		Capital purchases	01 General Fund	-		-	
		C-Net Contribution	01 General Fund	17,440	22,472	23,065	23,097
		Contribution to Spring Creek	01 General Fund	-		-	
		Heritage Museum Contribution	01 General Fund	11,504	11,504	11,504	11,547
		BBG Village Conservancy	01 General Fund	7,500	7,500	4,750	4,750
		Get Outdoors	01 General Fund	100	100	100	100
		Slab Cabin Run	01 General Fund	-		-	
		Spring Creek Watershed Commission	01 General Fund	887	887	887	887
		Leadership Centre County	01 General Fund	-		-	
		CBICC Economic Development	01 General Fund	-		-	
		BLACKSMITH MEMORIAL BENCH	01 General Fund	-		-	
Supervisors Total				**51,349**	**68,263**	**63,556**	**66,681**

Government Services
Administrative

	GL#	Description	Fund	Y-T-D Actual	2024 Proj	2024 Budget	2025 Budget
Administrative							
12	401	Payroll Expense	01 General Fund	138,321	179,817	182,491	186,092
		Office Supplies & Postage	01 General Fund	5,081	7,500	7,500	7,500
		Operating Supplies	01 General Fund	330	350	-	350
		Admin. services	01 General Fund	508	750	500	500
		Communication	01 General Fund	6,583	10,000	10,000	10,000
		Transportation, Mileage reimb.	01 General Fund	-	300	700	700
		Advertising - legal	01 General Fund	3,439	7,000	7,000	7,000
		Repairs & Maint.-Office	01 General Fund	883	890	-	900
		Rentals-Office Equip.	01 General Fund	3,605	5,100	5,100	5,100
		Dues, subscrip., memberships	01 General Fund	6,180	6,200	6,000	6,500
		Meetings, Confer., Seminars	01 General Fund	2,561	4,000	3,500	5,500
		Lunch & breakfast meetings	01 General Fund	691	1,000	500	1,200
		Capital Equipment-Office	01 General Fund	970	970	-	-
	470	Land Purchase	01 General Fund	-		-	
	471	Gen Obligation Term Bond	01 General Fund	-	191,600	191,600	196,000
		Fees	01 General Fund	-		-	
	472	General Obligation Bonds - Interest	01 General Fund	38,008	73,831	73,831	71,647
		Stormwater - Regional Project	01 General Fund	-		-	
	481	Social Security (FICA) _ Emplo	01 General Fund	37,034	48,144	49,001	50,938
		Medicare _ Employer Paid	01 General Fund	-		-	
	486	Insurance & Bonding	01 General Fund	80,105	99,000	99,000	99,000
	487	Payroll Expense	01 General Fund	8,652	12,000	12,000	12,000
		Retirement plan cont.	01 General Fund	38,591	50,168	51,531	53,549
		Health & Dental Insurance	01 General Fund	174,283	232,377	262,328	284,256
	492	Transfer To State Fund	01 General Fund	-		-	
13	491	Refund of Prior Year Revenues	01 General Fund	-		-	
Administrative Total				**545,824**	**930,996**	**962,581**	**998,731**

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. A recent change to the law increased this amount to $4,190, but if adopted by the Board, would not apply until the beginning of a Supervisor's term.

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, 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. 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 8.7 percent in 2025. 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	2024 Proj	2024 Budget	2025 Budget
Finance, Legal & Engineering							
13	Financial Administration						
	402	**Payroll Expense**	01 General Fund	17,931	23,310	22,870	23,847
		Professional Services	01 General Fund	12,610	25,172	25,172	25,927
		Transportation, Mileage reimb.	01 General Fund	211	250	200	200
		Bank Services Charges/Fees	01 General Fund	313	450	1,000	750
		Auditing Services	01 General Fund	9,543	9,543	6,700	9,600
		Computer & software	01 General Fund	-	1,200	2,000	2,000
	407	**IT-Networking-Data Processing**	01 General Fund	3,848	7,000	7,500	7,500
	Financial Administration Total			44,456	66,924	65,442	69,824
14	Tax Collection						
	403	**Payroll Expenses - tax collect**		-		-	
		Tax Collection Fees - CTA	01 General Fund	-		-	
		Office Supplies & Postage	01 General Fund	2,709	3,500	3,500	3,500
		Tax Software Maint.	01 General Fund	(1,047)	1,000	2,500	2,500
		Communications	01 General Fund	-		-	
		Contracted Mailing Services	01 General Fund	-		-	
		Meetings, Confer.,Seminars	01 General Fund	-		-	500
	Tax Collection Total			1,663	4,500	6,000	6,500
15	Township Solicitor						
	404	**Legal services**	01 General Fund	4,837	6,500	12,000	12,000
	Township Solicitor Total			4,837	6,500	12,000	12,000
17	Township Engineer						
	408	**Engineering services**	01 General Fund	36,258	50,000	69,000	69,000
		MS4-Clearwater	01 General Fund	54	1,300	2,500	2,500
		MS4-DEP	01 General Fund	2,500	2,500	2,500	2,500
		Regional Storm Water Study	01 General Fund	-		4,000	-
	Township Engineer Total			38,812	53,800	78,000	74,000
Finance, Legal & Engineering Total				**89,767**	**131,724**	**161,442**	**162,324**

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 has 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 $25,927 in 2025.

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. The Township will be migrating to a new tax system in 2025.

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 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 Engineering 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 2025. 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	2024 Proj	2024 Budget	2025 Budget
Public Safety								
	31	Police Services						
		410	**Police services**	01 General Fund	358,703	478,271	478,271	532,492
			Contracted Services	01 General Fund	-		-	
		Police Services Total			358,703	478,271	478,271	532,492
	32	Zoning & Ordinance Enforcement						
		414	**Payroll Expense**	01 General Fund	76,203	99,064	94,761	100,947
			Professional Services	01 General Fund	1,195	2,843	5,000	5,000
		422	**Animal Control - Cont Services**	01 General Fund	3,278	5,000	1,000	5,000
		Zoning & Ordinance Enforcement Total			80,676	106,907	100,761	110,947
	33	Sewage Enforcement						
		413	**Code Enforcement - SEO**	01 General Fund	-	-	1,000	1,000
		Sewage Enforcement Total			-	-	1,000	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	150,000	150,000	150,000	150,000
			Firemen's Relief Fund	01 General Fund	50,766	50,766	50,000	50,000
		Fire Protection Total			200,766	200,766	200,000	200,000
	37	Fire Hydrant Fund						
		411	**Maintenance Services**	03 Fire Hydrant	50,796	67,728	69,254	70,098
		Fire Hydrant Fund Total			50,796	67,728	69,254	70,098
	34	Zoning & Ordinance Enforcement						
		430	**Payroll Expense**	01 General Fund	-		-	
		Zoning & Ordinance Enforcement Total			-		-	
Public Safety Total					**690,941**	**853,671**	**849,286**	**914,538**

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 2025, 76 hours per week are budgeted at a cost of $134.74 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 2025, 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:** 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	2024 Proj	2024 Budget	2025 Budget
Maintenance							
41	Public Works						
	430	Transportation-Fuel, Mileage r	01 General Fund	-		-	
		Uniforms	01 General Fund	6,290	7,000	7,000	7,000
	Public Works Total			**6,290**	**7,000**	**7,000**	**7,000**
	Storm Water						
	436	Clean and Inspect Stormwater	01 General Fund	8,334	8,334	7,500	7,500
		MS4 Stream Restoration	01 General Fund	-	-	-	-
	Storm Water Total			8,334	8,334	7,500	7,500
42	Equipment						
	430	Machinery and Equipmen	30 Capital Fund	232,000	232,000	321,130	115,000
		Minor Machinery and Equipment	30 Capital Fund	-		-	
	437	Payroll -Tools & Mach. Repair		22,217	28,882	24,731	24,892
		Tool & equipment repair	01 General Fund	5,272	5,300	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	7,841	10,000	20,000	15,000
	492	Transfer to other funds	01 General Fund	-		-	
	Equipment Total			**267,330**	**276,182**	**373,611**	**162,642**
	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	16,268	21,148	10,677	7,395
		Operating Supplies - snow & ic	35 State Fund	6,655	20,000	32,000	32,000
		Winter Maintenance-Bike Paths	01 General Fund	1,111	1,500	2,000	2,000
		Contracted Services - Snow	01 General Fund	-		-	
	Snow and Ice Control Total			**24,034**	**42,648**	**44,677**	**41,395**
43	Equipment						
	437	DEP Grant	01 General Fund	-		-	
	Equipment Total			-		-	
	Snow and Ice Control						
	432	Winter Maintenance - Equip	01 General Fund	57	57	-	
	Snow and Ice Control Total			57	57	-	
	Traffic Signs & Signals						
	433	Payroll-Traffic Signs	01 General Fund	3,532	4,591	2,566	3,625
		Traffic signs & devices	01 General Fund	2,540	2,750	4,000	4,000
		Traffic Control Dev Repair	35 State Fund	-		-	
		Traffic Studies	01 General Fund	-		-	
		Repairs & Maint.Traffic Lights	01 General Fund	7,822	12,371	52,000	-
		Repairs & Maint-Traffic Lights	35 State Fund	-	-	15,000	15,000
	Traffic Signs & Signals Total			**13,894**	**19,712**	**73,566**	**22,625**
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	273	1,000	2,500	2,500
	437	General exp.	35 State Fund	-		-	
	438	Payroll-Highway Maint.	01 General Fund	162,998	211,898	135,193	210,297
		Personal Services	35 State Fund	-		-	
		Diesel Fuel	01 General Fund	-		-	

Maintenance
Public Works

	Sub Title	Description	Fund	Y-T-D Actual	2024 Proj	2024 Budget	2025 Budget
Maintenance							
44	438	Low sulfur diesel fuel - road	35 State Fund	12,446	20,000	20,000	20,000
		Maintenance - Roads & Bridges	01 General Fund	24,866	30,000	30,000	35,000
		Road Maintenance	35 State Fund	-		-	
		Line Painting	35 State Fund	16,134	16,134	15,000	5,000
		Tar & Chip Sealing	35 State Fund	-	18,000	20,000	20,000
		Microsurfacing	35 State Fund	15,467	15,500	30,000	40,000
		Transportation, Mileage reimb.	01 General Fund	16	300	300	300
		Rentals	35 State Fund	-		-	
		Meetings, Conferences, Cont Ed	01 General Fund	-	160	250	250
		Highway equip. maint.	35 State Fund	-		-	
	Road Maintenenace Total			232,200	312,992	253,243	333,347
45	Parks & Grounds						
	439	Tussey Pond	01 General Fund	-		-	
	454	Payroll Expense	01 General Fund	20,070	26,091	30,053	19,834
		Operating Supplies - Parks	01 General Fund	-		-	
		General Oper Supplies - Parks	01 General Fund	-		-	
		Parks	01 General Fund	-		-	
		Parks & Recreation	01 General Fund	3,983	5,000	8,500	6,500
		Parks - Fasik Park	01 General Fund	-	-	-	
		Parks - Liberty Hill	01 General Fund	-	-	-	
		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	-	-	-	
	455	Payroll Expense	01 General Fund	-		-	
		Operating Supplies	01 General Fund	-		-	
		Shade Tree Exp.	01 General Fund	9,533	14,000	25,000	20,000
		Contracted Serv.-Shade Trees	01 General Fund	-		-	
	Parks & Grounds Total			33,586	47,391	65,853	46,334
46	Brush & Leaf Collection						
	431	Brush & Leaf Collection-Payrol	01 General Fund	7,571	9,843	79,349	39,732
		Contracted Services	01 General Fund	9,000	14,000	14,000	14,000
	Brush & Leaf Collection Total			16,571	23,843	93,349	53,732
	Physical Plant						
	409	General Govt	01 General Fund	-		-	
		Payroll Expense	01 General Fund	11,694	15,202	21,066	20,154
		Operating supplies & services	01 General Fund	9,898	12,000	10,000	12,000
		Highway Fuels-Diesel, Gasoline	01 General Fund	1,245	2,000	1,000	2,000
		Public Utility Services	01 General Fund	1,337	2,000	2,500	2,500
		Repairs & Maintenance - Bldg.	01 General Fund	1,522	2,000	2,000	2,000
		Contracted Services	01 General Fund	7,658	10,000	11,000	11,000
		Capital Improvements	01 General Fund	234,180	234,180	-	
		Capital Purchases-Mach & Equip	01 General Fund	-		-	
		Capital Expenditures-Building	01 General Fund	427	427	-	
	433	Heating - maint. shed	01 General Fund	8,442	8,500	8,500	8,500
		Heating - meeting room	01 General Fund	350	3,000	3,000	3,000
		Utilities-Electric	01 General Fund	7,254	11,000	11,000	11,000
	Physical Plant Total			284,006	300,309	70,066	72,154
47	Brush & Leaf Collection						
	431	Capital Equip. Street Cleaning	01 General Fund	-		-	
	Brush & Leaf Collection Total			-		-	
Maintenance Total				886,301	1,038,467	988,866	746,728

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: This line item funds the lease payment for the brush storage facility jointly shared with College Township, as well as 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: This line item is used for chip sealing projects as needed.

Microsurfacing: The Township will microsurface Norwich Boulevard and a portion of Aspen Drive in 2025.

439 **Road Construction:** The majority of the expenses for road projects will be paid for from Liquid Fuels funds in 2025. Projects for 2025 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: $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.

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	2024 Proj	2024 Budget	2025 Budget
Roads						
62 Roads						
438	**Road Projects**	01 General Fund	-	-	-	
	ROAD PROJECTS - M ELIZEBETH BR	01 General Fund	-	-	-	
	Academy Street Pipe	01 General Fund	-	-	-	-
	Boal Avenue Needs Study	01 General Fund	385	550	50,000	-
	Boal Ave Pedestrian Crossing	01 General Fund	-	-	-	298,349
	Kay Street / Rocky Lane	01 General Fund	-	-	-	-
	South Church Street	01 General Fund	530	530	-	
	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	-	116,024	56,000	-
	Academy Street Pipe	35 State Fund	-		-	
	Rockey Lane	35 State Fund	-		-	
	Willowbrook Basin Retrofit	01 General Fund	6,880	36,860	52,500	8,000
	Outer Drive	35 State Fund	-		-	98,000
	Rosslyn Road	35 State Fund	-	-	-	
	Kay Street / Rocky Lane	35 State Fund	-		-	
	Old Boalsburg Road	35 State Fund	-		50,000	-
Roads Total			7,795	153,964	288,500	404,349
Roads Total			**7,795**	**153,964**	**288,500**	**404,349**

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

Outer Drive **$98,000**

Outer Drive will be overlayed from the intersection with Harris Drive to approximately 400 west of East Hubler Road. The remainder of Outer Drive will be overlayed in 2026.

The following will be paid for using an ARLE Grant.

Boal Avenue Pedestrian Crossing **$298,349**

The Township will utilize ARLE grant funding to complete the designation, design, and construction of a pedestrian crossing on Boal Avenue near the intersection of Old Boalsburg Road.

Regional Programs

Sub Title		Description	Fund	Y-T-D Actual	2024 Proj	2024 Budget	2025 Budget
Regional Programs							
21	COG						
	414	**Planning Commission CRPC CRMPO**	01 General Fund	45,836	91,671	91,671	82,072
	415	**Emergency Management**	01 General Fund	3,260	6,520	6,520	14,083
	450	**Parks & Recreation Dept.**	01 General Fund	206,638	413,275	413,275	431,183
	456	**Schlow Library Cont.**	01 General Fund	87,749	175,498	175,498	190,184
	406	**COG Administration**	01 General Fund	44,964	89,928	89,928	87,121
	COG Total			**388,446**	**776,892**	**776,892**	**804,643**
22	CATA						
	447	**Contribution to Government**	01 General Fund	32,513	43,350	42,560	48,500
	CATA Total			**32,513**	**43,350**	**42,560**	**48,500**
24	Celebrations						
	457	**Memorial Day**	01 General Fund	-		-	
		Payroll-Celebrations	01 General Fund	4,386	5,701	6,000	6,000
		Operating Supplies	01 General Fund	-			
	Celebrations Total			**4,386**	**5,701**	**6,000**	**6,000**
Regional Programs Total				**425,345**	**825,943**	**825,452**	**859,143**

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 2024. Since CATA operates on a fiscal year, Staff calculated the contribution for the second half of 2025 based on past trends.

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.

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	2024 Proj	2024 Budget	2025 Budget
Special Projects							
(blan	(blank)						
	409	Repairs & Maintenance - Bldg.	05 Special Projects	-		-	
	438	Boal Avenue Needs Assessment	05 Special Projects	-		-	
	454	Trees & Parks	05 Special Projects	-	5,500	5,000	7,500
		MS4 Stream Restoration	05 Special Projects	-	-	72,000	72,000
		Country Place Park	05 Special Projects	1,532	3,500	25,000	10,000
		Kaywood Park	05 Special Projects	-	-	-	
		Boalsburg Pike Culvert	05 Special Projects	-	-	-	15,000
		East Drive Stormwater	05 Special Projects	-	-	-	15,000
	435	Repairs & Maintenance - Sidewalks	05 Special Projects	40	15,400	15,000	15,000
		Boal Avenue Project	05 Special Projects	-		-	
		Diamond Refresh	05 Special Projects	346	500	-	
		PARKS - TUSSEY/COUNTRY PLACE	05 Special Projects	-		-	
		Nittany View Park	05 Special Projects	-		-	
		Blue Spring Park Pavilion	05 Special Projects	-		-	
		Tussey Pond Park	05 Special Projects	100	100	30,000	15,000
		Fasick Park Pavilion/Entry Way	05 Special Projects	-	-	-	
		Fire Hydrant	05 Special Projects	-		-	
(blank) Total				2,019	25,000	147,000	149,500
Special Projects Total				**2,019**	**25,000**	**147,000**	**149,500**

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 one-time improvements and projects such as sidewalks, stormwater, tree and parks projects.

Tree Planting:	The Shade Tree Commission will use this money to complete its annual tree planting. Additional funds were allocated in 2025 to replace dead trees in the Kaywood North development.
Sidewalk Project:	Staff is recommending that the Township complete a sidewalk master plan for the Village which can be used to request grant funding in the future. This line item will help support development of the plan and emergency sidewalk repairs, if needed.
Tussey Pond Park:	Money is included to fund the installation of trails, parking easements, and two ADA accessible fishing piers (dependent upon grant funding).
Country Place Park:	The Township will continue implementing the 2018 master plan by installing trails and other improvements.
MS4 Stream Project:	The Township will complete a stream restoration or other project to generate MS4 credits, which must be obtained prior to the expiration of the current MS4 Permit.
East Drive Stormwater:	The Township will install stormwater improvements along East Drive in anticipation of a paving project in 2026.
Boalsburg Pike Bridge:	$15,000 in Special Project funds will be used to install scour protection along the Boalsburg Pike Bridge to lengthen the lifespan of the structure.