HARRIS TOWNSHIP

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MEMORANDUM

TO: Board of Supervisors

FROM: Mark Boeckel, AICP, Township Manager

DATE: October 15, 2025

RE: 2026 Operating Budget

Staff is pleased to present the Board of Supervisors with the proposed 2026 Operating Budget.

2025 has been a productive year for the Township, with the completion of multiple projects and improvements that benefit current and future residents. The Township completed an update to the Agricultural Security Area, obtained necessary credits to meet the requirements of our MS4 Permit and Pollution Production Plan, resumed the issuance of sign licenses consistent with recently updated regulations, purchased speed radar signs and began collecting relevant data, and completed a comprehensive zoning analysis for the Village of Boalsburg.

In addition to regular infrastructure improvements and maintenance, the Township made significant repairs to the floor of the historic blacksmith shop and installed plantings along the Boal Avenue corridor with the assistance of a grant. Several improvements were made in our parks, including installation of a new kiosk in Yoder Preserve, lengthening the walking path in Country Place Park, partnering with a local non-profit to establish a trap-neuter-return program for feral cats in Country Place Park, obtaining access and parking easements for Tussey Pond Park to ensure perpetual access, and partnered with the PA Fish and Boat Commission to stock Tussey Pond with trout.

The Township also completed numerous ordinance updates, including comprehensive updates to the Solid Waste and Recycling regulations, updates to the sign ordinance, and comprehensive grammatical and technical updates to the SALDO and Zoning Ordinances. The Township also prepared ordinances to eliminate the Corridor Overlay District and establish comprehensive landscaping requirements, and ordinances to permit, regulate, and license short-term rental uses.

Collectively, these efforts reflect the Township's ongoing commitment to effective governance, fiscal responsibility, and the thoughtful stewardship of community resources.

Financial Outlook for 2026

Over the past two years, the Township has undertaken deliberate efforts to align revenues and expenditures and to strengthen the fund balance in accordance with adopted fiscal policy. These measures have enhanced the Township's financial stability, ensuring sufficient liquidity and reducing the likelihood of significant, unanticipated tax increases in future budgets.

Revenues are projected to increase modestly in 2026, reflecting a period of slower growth and development, as well as broader demographic and economic trends. Expenditures, however, continue to be affected by inflationary pressures, rising healthcare costs, and the increasing expenses associated with maintaining high-quality services—both within the Township and through cooperative regional initiatives.

Recognizing these financial realities, Staff have taken steps to limit expenditure growth in the 2026 Budget. Throughout 2025, costs for routinely purchased goods and services were carefully analyzed, and adjustments were implemented to reduce ongoing operating costs. The resulting savings were applied strategically to offset projected increases in other budget categories.

The 2026 Operating Budget maintains a fully funded fund balance. However, current projections indicate that expenditures will slightly exceed revenues. Without additional revenue, this imbalance would reduce the fund balance below the minimum threshold established by Township policy. A General Fund tax increase of 0.25 mills would align revenues and expenditures, preserve the policy-required fund balance, and produce a balanced budget for 2026.

Conclusions

The 2026 Operating Budget reflects continued progress in strengthening the Township's long-term fiscal health. By maintaining prudent financial practices and anticipating inflationary pressures, the Township can help ensure that this financial stability is preserved in the years ahead.

The Township remains committed to providing high-quality services to residents in the most efficient and cost-effective manner possible. This commitment is made possible through the dedication and professionalism of Township Staff, who work diligently to deliver essential services and identify opportunities to reduce costs where feasible. Township residents frequently express their appreciation for the efforts of Staff and for the visible improvements taking place throughout the community.

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 2026 Operating Budget.

Harris Township - 2026 Proposed Budget
Summary By Fund

2026 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	(364,026)							-		(364,026)
	02 Unassigned FB	9,610	(7,048)	(10,320)	(815,577)	(233,199)	(200,011)	(85,994)	(187)	-	(1,342,725)
Fund Balance Total		(354,416)	(7,048)	(10,320)	(815,577)	(233,199)	(200,011)	(85,994)	(187)	-	(1,706,752)
Revenue											
	03 Tax Revenues	(3,109,541)	(5,700)	(70,360)	(294,872)	(67,971)	(45,480)				(3,593,924)
	04 Other Revenues	(615,236)			(5,000)		(747,475)	(205,481)			(1,573,192)
Revenue Total		(3,724,777)	(5,700)	(70,360)	(299,872)	(67,971)	(792,955)	(205,481)			(5,167,116)
Expense											
	05 Government Services	69,278									69,278
	06 Administration	1,063,531									1,063,531
	07 Public Safety	748,302		72,160	150,000						970,462
	08 Public Works	748,869	7,000			196,500		131,000			1,083,369
	09 Maintenance	49,804									49,804
	10 Finance	75,322									75,322
	11 Professional Services	62,000									62,000
	12 Regional Programs	832,275									832,275
	13 Celebrations	6,384									6,384
	14 Capital Expenditures	8,000					869,250	80,000			957,250
Expense Total		3,663,765	7,000	72,160	150,000	196,500	869,250	211,000			5,169,676
Net Change in Fund Balance		(61,012)	1,300	1,800	(149,872)	128,529	76,295	5,519	-	-	2,559
Ending Fund Balance		(415,428)	(5,748)	(8,520)	(665,577)	(104,670)	(123,716)	(80,475)	(187)	-	(1,704,192)
Assigned Fund Balance		(358,322)									
Unassigned Fund Balance		(57,106)									

2026 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	56.52	2.70%	0.00%	58.04	2,080.00	120,723.20	N	7,484.84	1,750.49	90.00	15,271.48	-	4,323.55	489.60	150,133.16
						6,289.92		389.98	91.20	56.61					
Administrative Assistant	30.08	2.70%	0.00%	30.89	2,126.50	65,687.58	S	4,072.63	952.47	90.00	5,025.10	31,449.72	1,235.29	614.33	109,127.12
Zoning Officer	48.11	2.70%	0.00%	49.41	2,122.00	104,848.02	F	6,500.58	1,520.30	90.00	8,020.87	70,684.10	3,705.88	856.80	196,226.55
Finance Assistant	23.16	2.70%	0.00%	23.79	1,040.00	24,741.60	N	1,533.98	358.75	90.00		-		-	26,724.33
Maintenance Superintendent	51.31	2.70%	0.00%	52.70	2,150.00	115,149.50	E&S	7,139.27	1,669.67	90.00	8,808.94	72,216.87	1,235.29	856.80	207,166.34
Maintenance Worker	29.13	2.70%	0.00%	29.92	2,150.00	63,654.80	S	3,946.60	922.99	90.00	4,869.59	31,449.72	1,852.94	604.90	107,391.54
Mechanic/Laborer	32.93	2.70%	0.00%	33.82	2,150.00	72,343.86	S	4,485.32	1,048.99	90.00	5,534.31	31,449.72	617.65	331.21	115,901.06
Maintenance Worker	22.23	2.70%	0.00%	23.08	2,150.00	49,460.44	S	3,066.55	717.18	90.00	3,783.72	31,449.72	617.65	206.37	89,391.63
Maintenance Worker	21.65	2.70%	0.00%	22.73	2,150.00	48,845.27	S	3,028.41	708.26	90.00	3,736.66	31,449.72	617.65	206.00	88,681.97
Maintenance Worker				22.73	537.50	12,217.38	S	757.48	177.15	90.00	934.63	7,862.43	154.41	206.00	22,399.48
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
Disbursement						33,188.00		2,057.66	481.23	90.00	2,538.88				38,355.77
Merit Pool						9,539.00	N	591.42	138.32	85.85	729.73	-			11,084.32
Total						739,188.97		45,829.72	10,718.25	1,132.46	59,253.91	308,012.00	14,360.31	4,372.01	1,176,039.92

DESIGNATED RESERVE FUND: ROAD EQUIPMENT REPLACEMENT

		1 **2025** Forecast	2 **2026** Forecast	3 **2027** Forecast	4 **2028** Forecast	5 **2029** Forecast	6 **2030** Forecast	7 **2031** Forecast
Fund Balance January 1		$169,237	$200,011	$123,716	$173,111	$173,111	$173,111	$173,111
Revenue								
Tax Funds		51,149	45,480	45,395	0	0	0	0
Grants		69,692	739,475	0	0	0	0	0
Loan from the General Fund		0	0	0	0	0	0	0
Other - Use of prev. year's LF equipment %								
Interest		10,933	8,000	4,000	0	0	0	0
Rebate on Equipment		0	0	0	0	0	0	0
Sale Of Used Equipment		20,000	0	0	0	0	0	0
Total Revenue		$ 151,773.91	$ 792,955.00	$ 49,395.00	$ -	$ -	$ -	$ -
Expenditures								
Maintenance Vehicles								
Truck 2 - Ford F-550 T-Tag	2011 HD Pickup		(100,000)					
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								
Bucket Truck								
Mini Excavator								
T-4 Trailer								
Street Sweeper			(450,000)					
Hydradig			(282,750)					
Office Vehicles								
Ford Maverick	2005 Cap		(1,500)					
Off-Road Vehicles								
Hussler Zero Turn Mower	2016							
Boom Mower								
JCB Backhoe	2016							
1975 John Deere Grader	1975							
Bob Cat skid loader	2008	(121,000)						
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 Rebuild		(35,000)					
Aeriol 4-ton Asphalt Box Hauler								
Vibra Plate WP 1550								
Hydraulic Post Pounder	2013							
Solar Message Board Sign	2017							
Minor Equipment								
Total Expenses		(121,000)	(869,250)	0	0	0	0	0
Fund Balance December 31		$200,011	$123,716	$173,111	$173,111	$173,111	$173,111	$173,111

Revenues
General Fund

Sub Title		Description	Y-T-D Actual	2025 Proj	2025 Budget	2026 Budget
General Fund						
1	Tax Revenues	Real Estate Taxes - Current	(1,421,261)	(1,421,261)	(1,436,630)	(1,439,367)
		Real Estate Transfer Tax	(152,715)	(200,000)	(200,000)	(200,000)
		Earned Income Tax	-	-	-	
		RE tax, prior year levy	(13,376)	(14,000)	(5,000)	(14,000)
		Earned Income Tax-CTA	(928,223)	(1,264,560)	(1,328,700)	(1,283,500)
		Local Services Tax	(41,961)	(57,000)	(57,000)	(57,000)
	Tax Revenues Total		(2,557,535)	(2,956,821)	(3,027,330)	(2,993,867)
2	Other Revenue	Contributions from Private Sec	-	-	-	
		Interest Earnings	(37,845)	(50,460)	(20,000)	(30,000)
		Miscellaneous Income	(1,825)	(1,825)	(1,200)	(2,000)
		Other State grants	-	-	-	
		Refunds of Prior Year Expendit	(232)	(232)	-	
		Tax collection	(12,613)	(12,613)	(13,000)	(13,000)
		COG lease	(13,040)	(13,040)	(17,387)	(17,387)
		Engineering Fee reimb.	(10,176)	(10,176)	(10,000)	(10,000)
		Forest Reserves	(4,306)	(26,000)	(26,000)	(26,000)
		PSU Contribution	(13,469)	(13,469)	(13,500)	(13,500)
		Public Utility Tax	-	(2,600)	(2,600)	(2,600)
		Local Government Grants	-	-	-	
		Federal Grants - ARPA	-	-	-	
		Park In-Lieu Funds	-	-	-	
		RE Cert Fees	(5,550)	(5,550)	(5,000)	(5,000)
		Municpal Pension State Aid	(45,632)	(45,632)	(36,000)	(36,000)
		CRPA reimb.	-	-	-	
		Fire Equip Fund transfer	-	-	-	
		Police services	-	-	-	
		Tussey bus service	-	-	-	
		Fireman's Relief Assoc.	(53,563)	(53,563)	(50,000)	(50,000)
		Alcohol Beverage Tax	(1,000)	(1,000)	(1,000)	(1,000)
		Public Water Systems	-	-	-	
		Marcellus Shale Impact Fee	(816)	(816)	(1,600)	(800)
		Sale of General Fixed Assets	-	-	-	-
		Vehicle Code Violations	(9,258)	(9,258)	(7,000)	(7,000)
		Violation of Ordinances	(745)	(745)	-	-
		General Obligation Bonds - Non-Electoral	-	-	-	
		Non recurring Grant	-	-	-	
		State Grants - Parks	-	-	-	
		Subdivision Plan Fees	(2,550)	(2,550)	(3,000)	(3,000)
		State Grants - SRBC	-	-	(8,000)	(8,000)
		State Grants - Green Light Go	-	-	-	
		Zoning Application Fees	(5,875)	(5,875)	(8,000)	(6,000)
		ARLE Grant-Boal Ave Ped Cross	-	(45,000)	(298,349)	(253,349)
		Zoning Hearing Board	(750)	(750)	-	
		Sewage fee reimbursements	-	-	(1,000)	
		Rental Permit Applications	(275)	(275)	-	-
		Transient Retailer Permits	(2,015)	(2,015)	(2,000)	(2,000)
		Sign Licenses	(2,210)	(2,210)	(2,200)	(100)
		Cable TV Franchise Fee	(85,963)	(85,963)	(118,700)	(115,000)
		Road Occupancy Permits	(1,075)	(1,075)	(125)	(1,000)
		Short-Term Rental Licenses	-	-	-	(12,500)

2	Other Revenue	Loan Proceeds - Mary Elizabeth	-	-	-	
		Special Events Registration	(225)	(225)	-	-
	Other Revenue Total		(311,009)	(392,918)	(645,661)	(615,236)
General Fund Total			**(2,868,544)**	**(3,349,739)**	**(3,672,991)**	**(3,609,103)**

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. The tax is based upon Earned Income and Net Profits of Township residents. Revenues from this tax typically increase as both population and earnings of Township residents increase.

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.

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 millage 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. This fund was later split between two funds - the Capital Equipment Fund (.2 mills) and the Special Projects Fund (.3 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 were updated in 2025.

Cable Franchise Fees are paid to the Township on a quarterly basis as per the Township's agreement with Comcast. The Township has a similar agreement with Shentel, which is currently installing infrastructure in the Township. 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 State Forest land in the Township. The Township receives $2.40 per acre.

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

Engineering Fee Reimbursements are from various developers for work done by our planners and engineers on plans throughout 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 streetlights. 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, MS4 project credit maintenance, Boalsburg Pike culvert repairs, sidewalk repairs, and annual tree plantings in 2026.

Government Services
Supervisors

GL#		Description	Fund	Y-T-D Actual	2025 Proj	2025 Budget	2026 Budget
Supervisors							
11	400	Payroll Expense	01 General Fund	9,375	12,500	12,500	12,500
		Transp.-Mileage reimb.	01 General Fund	1,020	1,800	2,000	2,000
		Meetings, Confer.,Seminars	01 General Fund	2,526	3,200	4,000	4,000
		Appreciation dinner & meetings	01 General Fund	26	7,000	7,000	7,000
		Contrib. to Non-govt.	01 General Fund	-	-	-	
		4th Fest	01 General Fund	500	500	500	500
		Friends of the PA Military Museum	01 General Fund	-	-	-	
		CCATO Scholarship Fund	01 General Fund	250	250	250	250
		Capital Purchases-Mach & Equip	01 General Fund	-	-	-	
		Capital purchases	01 General Fund	-	-	-	
		C-Net Contribution	01 General Fund	17,880	23,097	23,097	25,131
		Contribution to Spring Creek	01 General Fund	-	-	-	
		Heritage Museum Contribution	01 General Fund	11,547	11,547	11,547	11,569
		BBG Village Conservancy	01 General Fund	1,750	4,750	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	1,478
		Leadership Centre County	01 General Fund	-	-	-	
		CBICC Economic Development	01 General Fund	-	-	-	
		BLACKSMITH MEMORIAL BENCH	01 General Fund	-	-	-	
Supervisors Total				45,861	65,631	66,631	69,278

Government Services
Administrative

	GL#	Description	Fund	Y-T-D Actual	2025 Proj	2025 Budget	2026 Budget
Administrative							
12	401	Payroll Expense	01 General Fund	145,052	193,403	186,092	193,507
		Office Supplies & Postage	01 General Fund	4,108	5,477	7,500	5,500
		Operating Supplies	01 General Fund	352	469	350	350
		Admin. services	01 General Fund	50	50	500	250
		Communication	01 General Fund	6,491	8,655	10,000	10,000
		Transportation, Mileage reimb.	01 General Fund	339	452	700	700
		Advertising - legal	01 General Fund	3,472	4,629	7,000	7,000
		Repairs & Maint.-Office	01 General Fund	193	258	900	500
		Rentals-Office Equip.	01 General Fund	3,889	5,186	5,100	6,000
		Dues, subscrip., memberships	01 General Fund	6,719	8,959	6,500	6,800
		Meetings, Confer., Seminars	01 General Fund	4,843	6,458	5,500	8,000
		Lunch & breakfast meetings	01 General Fund	858	1,200	1,200	1,500
		Capital Equipment-Office	01 General Fund	-	-	-	
	470	Land Purchase	01 General Fund	-	-	-	
	471	Gen Obligation Term Bond	01 General Fund	-	196,000	196,000	200,400
		Fees	01 General Fund	-	-	-	
	472	General Obligation Bonds - Interest	01 General Fund	35,836	71,647	71,647	67,178
		Stormwater - Regional Project	01 General Fund	-	-	-	
	481	Social Security (FICA) _ Emplo	01 General Fund	39,100	52,133	50,938	56,548
		Medicare _ Employer Paid	01 General Fund	-	-	-	
	486	Insurance & Bonding	01 General Fund	84,951	99,000	99,000	99,000
	487	Payroll Expense	01 General Fund	9,199	12,265	12,000	14,000
		Retirement plan cont.	01 General Fund	41,667	55,556	53,549	59,254
		Health & Dental Insurance	01 General Fund	231,191	308,254	284,256	327,044
	492	Transfer To State Fund	01 General Fund	-	-	-	
13	491	Refund of Prior Year Revenues	01 General Fund	-	-	-	
Administrative Total				**618,310**	**1,030,050**	**998,731**	**1,063,531**

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.

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 13 percent in 2026. 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	2025 Proj	2025 Budget	2026 Budget
Finance, Legal & Engineering							
13	Financial Administration						
	402	**Payroll Expense**	01 General Fund	18,661	24,882	23,847	24,742
		Professional Services	01 General Fund	19,370	26,000	25,927	26,780
		Transportation, Mileage reimb.	01 General Fund	237	316	200	400
		Bank Services Charges/Fees	01 General Fund	422	563	750	750
		Auditing Services	01 General Fund	9,900	9,900	9,900	9,900
		Computer & software	01 General Fund	2,116	2,200	2,000	8,000
	407	**IT-Networking-Data Processing**	01 General Fund	2,912	3,882	7,500	7,500
	Financial Administration Total			**53,617**	**67,743**	**70,124**	**78,072**
14	Tax Collection						
	403	**Payroll Expenses - tax collect**		-	-	-	
		Tax Collection Fees - CTA	01 General Fund	-	-	-	
		Office Supplies & Postage	01 General Fund	785	1,047	3,500	2,500
		Tax Software Maint.	01 General Fund	1,270	1,300	2,500	1,750
		Communications	01 General Fund	-	-	-	
		Contracted Mailing Services	01 General Fund	-	-	-	
		Meetings, Confer.,Seminars	01 General Fund	-	-	500	500
	Tax Collection Total			**2,056**	**2,347**	**6,500**	**4,750**
15	Township Solicitor						
	404	**Legal services**	01 General Fund	12,993	17,324	12,000	15,000
	Township Solicitor Total			**12,993**	**17,324**	**12,000**	**15,000**
17	Township Engineer						
	408	**Engineering services**	01 General Fund	22,592	30,122	69,000	35,000
		MS4-Clearwater	01 General Fund	1,335	1,335	2,500	2,000
		MS4-DEP	01 General Fund	2,500	2,500	2,500	2,500
		Regional Storm Water Study	01 General Fund	-	-	-	
	Township Engineer Total			**26,427**	**33,957**	**74,000**	**39,500**
Finance, Legal & Engineering Total				**95,092**	**121,370**	**162,624**	**137,322**

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 $26,780 in 2026.

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 migrated 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 McQuaide Blasko 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 2026. 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.

MS4 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.

Public Safety

Sub Title		Description	Fund	Y-T-D Actual	2025 Proj	2025 Budget	2026 Budget
Public Safety							
31	Police Services						
	410	**Police services**	01 General Fund	404,242	538,989	532,492	557,864
		Contracted Services	01 General Fund	-	-	-	
	Police Services Total			404,242	538,989	532,492	557,864
32	Zoning & Ordinance Enforcement						
	414	**Payroll Expense**	01 General Fund	80,368	107,157	100,947	103,437
		Professional Services	01 General Fund	6,077	6,077	5,000	7,000
		Planning/GIS Services	01 General Fund	-	-	-	25,000
	422	**Animal Control - Cont Services**	01 General Fund	2,700	3,600	5,000	5,000
	Zoning & Ordinance Enforcement Total			89,145	116,834	110,947	140,437
33	Sewage Enforcement						
	413	**Code Enforcement - SEO**	01 General Fund	-	-	1,000	
	Sewage Enforcement Total			-	-	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	90,000	120,000	150,000	150,000
		Firemen's Relief Fund	01 General Fund	53,563	53,563	50,000	50,000
	Fire Protection Total			143,563	173,563	200,000	200,000
37	Fire Hydrant Fund						
	411	**Maintenance Services**	03 Fire Hydrant	52,290	69,720	70,098	72,160
	Fire Hydrant Fund Total			52,290	69,720	70,098	72,160
34	Zoning & Ordinance Enforcement						
	430	**Payroll Expense**	01 General Fund	-	-	-	
	Zoning & Ordinance Enforcement Total			-	-	-	
Public Safety Total				**689,240**	**899,106**	**914,538**	**970,462**

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 2026, 76 hours per week are budgeted at a cost of $141.16 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 2026, 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.

Local Planning/GIS: This account covers costs of consultant services for local planning and GIS services.

		Sub Title	Description	Fund	Y-T-D Actual	2025 Proj	2025 Budget	2026 Budget
Maintenance								
41	Public Works							
		430	Transportation-Fuel, Mileage r	01 General Fund	-	-	-	
			Uniforms	01 General Fund	6,314	7,000	7,000	7,000
	Public Works Total				6,314	7,000	7,000	7,000
	Storm Water							
		436	Clean and Inspect Stormwater	01 General Fund	-	7,500	7,500	7,500
			MS4 Stream Restoration	01 General Fund	-	-	-	
	Storm Water Total				-	7,500	7,500	7,500
42	Equipment							
		430	Machinery and Equipmen	30 Capital Fund	110,827	121,000	115,000	869,250
			Minor Machinery and Equipment	30 Capital Fund	-	-	-	
		437	Payroll -Tools & Mach. Repair		16,387	21,849	24,892	23,824
			Tool & equipment repair	01 General Fund	4,423	5,897	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	4,877	11,000	15,000	15,000
		492	Transfer to other funds	01 General Fund	-	-	-	
	Equipment Total				136,514	159,746	162,642	915,824
	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	26,473	35,298	7,395	10,464
			Operating Supplies - snow & ic	35 State Fund	21,499	32,000	32,000	32,000
			Winter Maintenance-Bike Paths	01 General Fund	450	600	2,000	2,000
			Contracted Services - Snow	01 General Fund	-	-	-	
	Snow and Ice Control Total				48,422	67,898	41,395	44,464
43	Equipment							
		437	DEP Grant	01 General Fund	-	-	-	
	Equipment Total				-	-	-	
	Snow and Ice Control							
		432	Winter Maintenance - Equip	01 General Fund	-	-	-	
	Snow and Ice Control Total				-	-	-	
	Traffic Signs & Signals							
		433	Payroll-Traffic Signs	01 General Fund	2,830	3,773	3,625	4,293
			Traffic signs & devices	01 General Fund	1,901	2,535	4,000	4,000
			Traffic Control Dev Repair	35 State Fund	1,506	1,506	-	
			Traffic Studies	01 General Fund	-	-	-	
			Repairs & Maint.Traffic Lights	01 General Fund	-	-	-	
			Repairs & Maint-Traffic Lights	35 State Fund	15,326	15,326	15,000	15,000
	Traffic Signs & Signals Total				21,563	23,140	22,625	23,293
44	Equipment							
		437	Repairs&PurTools & Eq.-Minor	01 General Fund	-	-	-	
	Equipment Total				-	-	-	
	Road Maintenenace							
		434	Repairs & Maint-Street Lights	35 State Fund	-	-	-	
			Street light repair & maint.	01 General Fund	-	-	2,500	
		437	General exp.	35 State Fund	-	-	-	
		438	Payroll-Highway Maint.	01 General Fund	175,751	234,334	210,297	268,626
			Personal Services	35 State Fund	-	-	-	
			Diesel Fuel	01 General Fund	-	-	-	

Maintenance
Public Works

	Sub Title	Description	Fund	Y-T-D Actual	2025 Proj	2025 Budget	2026 Budget
Maintenance							
44	438	Low sulfur diesel fuel - road	35 State Fund	10,240	13,653	20,000	20,000
		Maintenance - Roads & Bridges	01 General Fund	32,398	38,000	35,000	35,000
		Road Maintenance	35 State Fund	-	-	-	
		Line Painting	35 State Fund	-	-	5,000	4,000
		Tar & Chip Sealing	35 State Fund	-	18,000	20,000	20,000
		Microsurfacing	35 State Fund	37,443	37,443	40,000	40,000
		Transportation, Mileage reimb.	01 General Fund	72	96	300	300
		Rentals	35 State Fund	-	-	-	
		Meetings, Conferences, Cont Ed	01 General Fund	420	560	250	1,500
		Highway equip. maint.	35 State Fund	-	-	-	
	Road Maintenenace Total			256,323	342,086	333,347	389,426
45	Parks & Grounds						
	439	Tussey Pond	01 General Fund	-	-	-	
	454	Payroll Expense	01 General Fund	14,038	18,717	19,834	18,711
		Operating Supplies - Parks	01 General Fund	-	-	-	
		General Oper Supplies - Parks	01 General Fund	-	-	-	
		Parks	01 General Fund	-	-	-	
		Parks & Recreation	01 General Fund	2,826	5,000	6,500	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	2,035	2,035	-	
		Gypsy Moth Spraying	01 General Fund	-	-	-	
	455	Payroll Expense	01 General Fund	-	-	-	
		Operating Supplies	01 General Fund	-	-	-	
		Shade Tree Exp.	01 General Fund	1,035	6,000	20,000	20,000
		Contracted Serv.-Shade Trees	01 General Fund	-	-	-	
	Parks & Grounds Total			19,933	31,752	46,334	45,211
46	Brush & Leaf Collection						
	431	Brush & Leaf Collection-Payrol	01 General Fund	9,848	13,131	39,732	28,053
		Contracted Services	01 General Fund	11,250	15,000	14,000	15,000
	Brush & Leaf Collection Total			21,098	28,131	53,732	43,053
	Physical Plant						
	409	General Govt	01 General Fund	-	-	-	
		Payroll Expense	01 General Fund	13,018	17,357	20,154	19,804
		Operating supplies & services	01 General Fund	9,781	13,041	12,000	13,000
		Highway Fuels-Diesel, Gasoline	01 General Fund	1,346	1,794	2,000	2,000
		Public Utility Services	01 General Fund	2,063	2,751	2,500	3,000
		Repairs & Maintenance - Bldg.	01 General Fund	2,263	2,750	2,000	2,000
		Contracted Services	01 General Fund	8,673	8,673	11,000	10,000
		Capital Improvements	01 General Fund	-	-	-	
		Capital Purchases-Mach & Equip	01 General Fund	-	-	-	
		Capital Expenditures-Building	01 General Fund	1,201	1,201	-	
	433	Heating - maint. shed	01 General Fund	6,204	8,272	8,500	8,000
		Heating - meeting room	01 General Fund	350	467	3,000	1,000
		Utilities-Electric	01 General Fund	7,327	9,769	11,000	11,000
	Physical Plant Total			52,225	66,074	72,154	69,804
47	Brush & Leaf Collection						
	431	Capital Equip. Street Cleaning	01 General Fund	-	-	-	
	Brush & Leaf Collection Total			-	-	-	
Maintenance Total				**562,392**	**733,327**	**746,728**	**1,545,575**

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 a portion of Aspen Drive in 2026.

439 **Road Construction:** The majority of the expenses for road projects will be paid for from Liquid Fuels funds in 2026. Projects for 2026 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	2025 Proj	2025 Budget	2026 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	7,520	7,520	-	
			Boal Ave Pedestrian Crossing	01 General Fund	28,538	45,000	298,349	253,349
			Kay Street / Rocky Lane	01 General Fund	-	-	-	-
			South Church Street	01 General Fund	-	-	-	
			Boalsburg Pike Culvert	01 General Fund	-	-	-	
		439	Karmel Street	35 State Fund	-	-	-	
			Main Street Culvert Replacement	35 State Fund	-	-	-	
			Boalsburg Pike	35 State Fund	-	-	-	
			Academy Street Pipe	35 State Fund	-	-	-	
			Brookside Drive	35 State Fund	-	-	-	
			Rockey Lane	35 State Fund	-	-	-	
			Willowbrook Basin Retrofit	01 General Fund	-	-	8,000	8,000
			Outer Drive	35 State Fund	63,704	63,704	98,000	80,000
			Rosslyn Road	35 State Fund	-	-	-	
			Kay Street / Rocky Lane	35 State Fund	-	-	-	
			Old Boalsburg Road	35 State Fund	-	-	-	
	Roads Total				99,762	116,224	404,349	341,349
Roads Total					**99,762**	**116,224**	**404,349**	**341,349**

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

Outer Drive	**$80,000**

Outer Drive will be overlayed from the approximately 400 feet west of East Hubler Road to the College Township Boundary.

The following will be paid for using an ARLE Grant.

Boal Avenue Pedestrian Crossing	**$253,349**

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 and the Pennsylvania Military Museum.

Regional Programs

Sub Title		Description	Fund	Y-T-D Actual	2025 Proj	2025 Budget	2026 Budget
Regional Programs							
21	COG						
	414	Planning Commission CRPC CRMPO	01 General Fund	61,671	82,228	82,072	49,362
	415	Emergency Management	01 General Fund	10,562	14,083	14,083	15,539
	450	Parks & Recreation Dept.	01 General Fund	323,387	431,183	431,183	440,057
	456	Schlow Library Cont.	01 General Fund	142,646	190,194	190,184	194,878
	406	COG Administration	01 General Fund	65,341	87,121	87,121	77,439
	COG Total			603,607	804,809	804,643	777,275
22	CATA						
	447	Contribution to Government	01 General Fund	36,291	48,388	48,500	55,000
	CATA Total			36,291	48,388	48,500	55,000
24	Celebrations						
	457	Memorial Day	01 General Fund	-	-	-	
		Payroll-Celebrations	01 General Fund	6,094	8,126	6,000	6,384
		Operating Supplies	01 General Fund	356	475	-	
	Celebrations Total			6,451	8,601	6,000	6,384
Regional Programs Total				**646,349**	**861,798**	**859,143**	**838,659**

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

Regional Programs/Special Services:

This portion of the budget funds the COG and its various agencies in the performance of their duties with the Township's share being based upon the COG Formula. CATA is also supported, as well as the Memorial Day festivities that take place each year in Boalsburg.

447 **Contribution to Government- Capital/Operating:** This is the Township's portion of CATA's budget, which was approved by the Board in 2025. Since CATA operates on a fiscal year, Staff calculated the contribution for the second half of 2026 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 planning services provided by CRPA is charged to this account. The CRPA will discontinue local planning services at the end of 2025.

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.

Sub Title		Description	Fund	Y-T-D Actual	2025 Proj	2025 Budget	2026 Budget
Special Projects							
(blan	(blank)						
	409	Repairs & Maintenance - Bldg.	05 Special Projects	-	-	-	20,000
	438	Boal Avenue Needs Assessment	05 Special Projects	-	-	-	
	454	Trees & Parks	05 Special Projects	5,118	-	7,500	6,000
		MS4 Stream Restoration	05 Special Projects	-	5,500	72,000	5,500
		Country Place Park	05 Special Projects	-	3,500	10,000	10,000
		Kaywood Park	05 Special Projects	-	-	-	
		Boalsburg Pike Culvert	05 Special Projects	-	-	15,000	15,000
		East Drive Stormwater	05 Special Projects	-	-	15,000	15,000
	435	Repairs & Maintenance - Sidewalks	05 Special Projects	-	3,000	15,000	100,000
		Boal Avenue Project	05 Special Projects	-	-	-	
		Diamond Refresh	05 Special Projects	-	-	-	
		PARKS - TUSSEY/COUNTRY PLACE	05 Special Projects	763	763	-	
		Nittany View Park	05 Special Projects	-	-	-	
		Blue Spring Park Pavilion	05 Special Projects	-	-	-	
		Tussey Pond Park	05 Special Projects	-	-	15,000	15,000
		Fasick Park Pavilion/Entry Way	05 Special Projects	-	-	-	
		Fire Hydrant	05 Special Projects	-	-	-	
	446	Clearwater	05 Special Projects	-	-	-	10,000
	(blank) Total			5,881	12,763	149,500	196,500
Special Projects Total				**5,881**	**12,763**	**149,500**	**196,500**

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 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.

Sidewalk Project: Staff is recommending that the Township being making repairs to sidewalks in the Village and complete a master plan once the Safe Streets for All Study is complete. This line item will help support development of the plan and sidewalk repairs.

Tussey Pond Park: Money is included to fund the installation of 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 provide ongoing support for projects that generate MS4 credits in relation to the previous 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.