



Ferguson
Township
Pennsylvania

2015 Comprehensive Budget



Ferguson Township Budget Key Personnel

Board of Supervisors

Richard Mascolo, Chair

Drew Clemson, Vice Chair

Steve Miller

Janet Whitaker

Elliott Killian



Department Managers

Mark A. Kunkle, Township Manager

David G. Pribulka, Assistant Township Manager

David J. Modricker, Director of Public Works

Eric R. Endresen, Director of Finance

Diane M. Conrad, Chief of Police

Maria C. Tranguch, Director of Planning & Zoning

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INTRODUCTION

Introduction

The Township's Comprehensive Budget (CB) is a financial guide for citizens, staff and the Board of Supervisors. The purpose of this document is to communicate the initiatives planned for the next year. This is the official budget for the township. It is used to provide financial information for management to make decisions related to spending limits, sustainability, projects and revenues. The plan accounts for the Township's anticipated revenue from various sources such as income taxes, property taxes and intergovernmental revenue. It also reflects how these resources will be used. The reader will also find Township background information, the Vision Statement, the Mission Statement and Values Statement.



What is the Comprehensive Budget (CB)?

The comprehensive budget is a culmination of the various financial documents prepared by the township that formulate a financial plan for the next year. It is comprised of the strategic plan, the operating budget, the capital improvement plans.

Strategic Plan

The purpose of this Strategic Plan is to identify the goals of the elected officials and map out the objectives associated with each of them. With a clear direction moving forward, staff is better positioned to allocate resources to achieve those goals. The Strategic Plan document is not meant to serve as a specific work plan nor is it meant to be a formal authorization to allocate resources. Rather, it is meant to provide a true north that all Township departments can move toward for the good of the community.

Operating Budget

By definition, the operating budget is the official township budget, authorizing spending and tax rates for the next budget cycle, on a calendar year basis. It provides the best estimate of revenues expected and the required spending needed to provide township services for the next 12 months. This includes staffing, contracted services and regional programs.

Capital Improvement Plan

By definition, the CIP is a five-year plan projecting the financial requirements in order to fulfill capital needs within the time frame of the plan. The township has

defined a capital asset as one that the initial cost exceeds \$2,500 and will have a life span of longer than one year. This plan is updated annually, in order to maintain its relevance and to prevent it from getting stale.

Why do we need a Comprehensive Budget?

A comprehensive budget ties the various township financial documents together into one unified document. There are several key benefits of this. By tying them together, they can be coordinated. Each of the individual document's data can be incorporated into one document making the information more readable and more concise while reducing the number of inconsistencies that normally occur with separate documents.

Governments are tasked with providing services to the public. More and more, the pressure is on to provide such services for less cost. Because public funds are used, it provides accountability for the use of those funds. The OB serves as a means to accomplish this goal by providing key information in one place and documenting policies and procedures.

The Township Administrative Code requires the preparation of the Capital Improvement Plan annually. In 1991, the Township Board of Supervisors adopted the first modern Capital Improvement Program Budget.

Manager's Budget Message

by Mark A. Kunkle, Township Manager

I am pleased to present the 2015 Ferguson Township Budget on behalf of the Township staff that has worked diligently to prepare a comprehensive financial plan for the upcoming year. This budget does not require any increases in current tax rates or the implementation of any new taxes. The proposed budget meets both the regional financial commitments as well as the financial resources to continue to provide reliable public services along with maintenance and improvements to the Township's infrastructure.

Adlai E. Stevenson, 23rd vice president of the United States, said, "We can chart our future clearly and wisely only when we know the path which has led to the present." In 2015, Ferguson Township will celebrate its 214th anniversary of its founding by Thomas Ferguson in 1801. Surely, he could not have imagined the changes that a small settlement at the base of Pine Grove Mountain would undergo in the next two centuries. The direction of the Township has been clear and decisive from the adopted strategic plan, its land development and agricultural preservation to the extensive and well-planned public infrastructure.

As steward of the township since 1801, the township has an obligation to continually strive to balance the value of services provided, the amenities, and infrastructure for the tax dollars paid by residents, businesses and visitors.

Ferguson Township has vibrant neighborhoods, an excellent transportation and parks system, and a well-planned land use strategy for the future. Keeping all of this in balance and within the financial capacity of the township taxpayers is the challenge going forward.

What Is on the Horizon?

"Vision without execution is hallucination."

— Thomas Edison

Having foresight to avoid wide swings in revenues and expenditures in a growth environment takes a multi-year strategy. Controlling expenditures while meeting growth related operating and cost increases takes discipline.

Planning for growth is a continual process. The Township's Comprehensive Plan implemented by its zoning and land development process has provided the opportunity for the Township to experience a steady pattern of growth. As new development occurs, the need to expand services also occurs, while at the same time, initiatives to enhance the quality of life in the Township are advanced. Balancing both demands within the financial capacity of the Township is important to the property owners and residents.

There are some financial uncertainties that the Township will face in the coming years, which are common for most businesses. Health care costs continue to rise faster than the annual consumer price index. Although the Township is participating in a health care program that rewards healthy living, increases in health insurance premiums may exceed even a healthy employee pool. Pension costs for public employees have received considerable national attention.

In 2015, the Township's pension actuary believes municipal contribution will begin to tail off, helping to reduce the significant contributions that have been required as a result of the 2007-2008 stock market declines.

For the foreseeable future regional recreational costs will continue to climb in response to developing and maintaining the new regional parks and aquatic facilities. A new regional recreation maintenance facility will require additional municipal debt. Regional capital projects are not the only ones where debt will be incurred. A planned expansion of the Township's Public Works Maintenance facilities is planned for 2017-2018 at a time when other General Obligation debt is fully satisfied. After a period of staff growth, this year further staff growth should level.

Summary

"In an organization of any significant size, the executives cannot create the future single-handedly. They must develop the enterprise in a constellation of teams within the overall team if they hope to bring the special talents and resources to bear on the challenge of creating superior customer value and sustaining a competitive advantage in the eyes of its customers."

— Karl Albrecht, *The Northbound Train*

The 2015 Township Budget has been prepared using both a conservative approach to projecting 2014 revenues and expenditures as well as 2015 budget estimates. The budget has been prepared without the need for increases in current tax rates or implementing new taxes. At the same time, the budget meets the regional and local financial obligations for programs and services. Ferguson Township has vibrant neighborhoods, an excellent transportation and parks system, and a well-planned land use strategy for the future. Keeping all of this in balance and within the financial capacity of the township taxpayers is the challenge going forward.

Respectfully Submitted,



Mark A. Kunkle, Township Manager

Finance Director's Budget Message

by Eric R Endresen, CPA/MBA Finance Director

Thank you for your interest in the finances of Ferguson Township, Centre County, Pennsylvania. I hope that the information you seek is provided to you in a relatively simple manner, yet comprehensive enough to answer any questions you may have.

This document is the culmination of several projects and many hours of effort engaged in by the township by more than a dozen individuals interested in the successful operation of the township. From the staff who collect, organize and provide key data for reporting, to the department heads who interpret this data, to the manager who makes daily operating decisions to the board of supervisors who act as the liaisons between the public we all serve and the township government. I personally wish to thank them all for this effort. It is without such interest and dedication that this document would not exist, nor would the township operate as effectively as it does.

Ferguson Township is very healthy financially. There are strong fund balances, low debt, staffing levels are reasonable, wages are competitive, pensions are adequately funded, and the capital needs are being met. The township population continues to grow at a manageable pace. Management is involved in the operations and finances of the township. Staff is well educated, and the Board is made up of professionals as well as non-professionals, reflecting a cross section of the citizens of the township.

The township maintains a very conservative approach to financial operations and budgeting. Cash is typically accumulated prior to purchasing assets. Sinking funds are created in preparation of large future expenditures. Capital assets are purchased with cash balances in most cases and the available cash resources affect the timing of the purchases. There are some challenges on the horizon that the township needs to be cognizant of and prepare for.

The township is involved in some large regional projects that are absorbing more and more of the township financial resources. These include two regional pools and two regional parks. Combined, the cost of these projects alone exceed the entire township budget. In order to make these projects affordable, the costs are shared among the regional municipalities based on a specific formula derived from population, assessed property values, and income tax collections. Over the year's Ferguson Township has grown in these areas, leading to a larger share of these costs for the township. There is no dedicated tax for regional projects. These costs are being absorbed by the growth in the township and region.

These regional projects are being funded by long-term debt, typically with 20-year terms. Given the long-term burden and amount of debt, it will be important to track the debt service levels and ensure the debt levels are kept within township guidelines.

In addition, there are regional programs, such as a regional library, regional fire and EMS services, water and sewer, and park maintenance. Again, these programs continue to grow and absorb more and more of the township resources. At some point, it may be necessary to look at other funding options for these programs and projects.

It is important to note that overall, the township finances are strong and resources are sufficient to pay operational costs and provide for necessary capital needs for the short term. A large part of this success is due to the Capital Improvement plan, and the annual budget. Moreover, it is the culture and philosophy of the entire staff working together to be good stewards of the taxpayers' money and to use it wisely.

Respectfully,



Eric Endresen, Finance Director

Budget Resolution

RESOLUTION NO. 2014-37

A RESOLUTION OF THE TOWNSHIP OF FERGUSON, CENTRE COUNTY, PENNSYLVANIA, ADOPTING THE BUDGET FOR THE FISCAL YEAR 2015, BEGINNING JANUARY 1, 2015 AND ENDING DECEMBER 31, 2015.

WHEREAS, the Board of Supervisors of the Township of Ferguson hereby resolves that:

Section 1. The budget for the fiscal year 2015, beginning on January 1, 2015 and ending on December 31, 2015 as presented by the Township Manager and as revised through the December 8, 2014 meeting of the Board of Supervisors, is hereby adopted.

RESOLVED, this 8th day of December, 2014.

TOWNSHIP OF FERGUSON

By: 
Andrew Clemson, Vice-Chairman
Board of Supervisors

[SEAL]

ATTEST:

By: 
Mark A. Kunkle, Secretary

Community Profile

Since its formation in 1801, Ferguson Township has grown into a diverse community, combining the characteristics of residential life with those of high-technology industry and agriculture interests. Named for Thomas Ferguson, an early settler who operated a mill in the Village of Pine Grove Mills at the base of Tussey Mountain, the Township sits on the southern edge of Centre County. The Township encompasses an area of approximately 50 square miles and is home to nearly 18,000 residents. Several high-tech industries have found a home in Ferguson Township over the years including AccuWeather, Minitab, Sound Technology, and Raytheon. The Township is also home to major research facilities of The Pennsylvania State University, one of the nation's premier agricultural and engineering institutions.



Established:	1801
Population:	17,734
Population Density	372.2 per sq mi
Land Area:	50 square miles
Elevation:	1,200 ft
Boundaries:	Fixed
County:	Centre
Named for:	Thomas Ferguson, mill owner



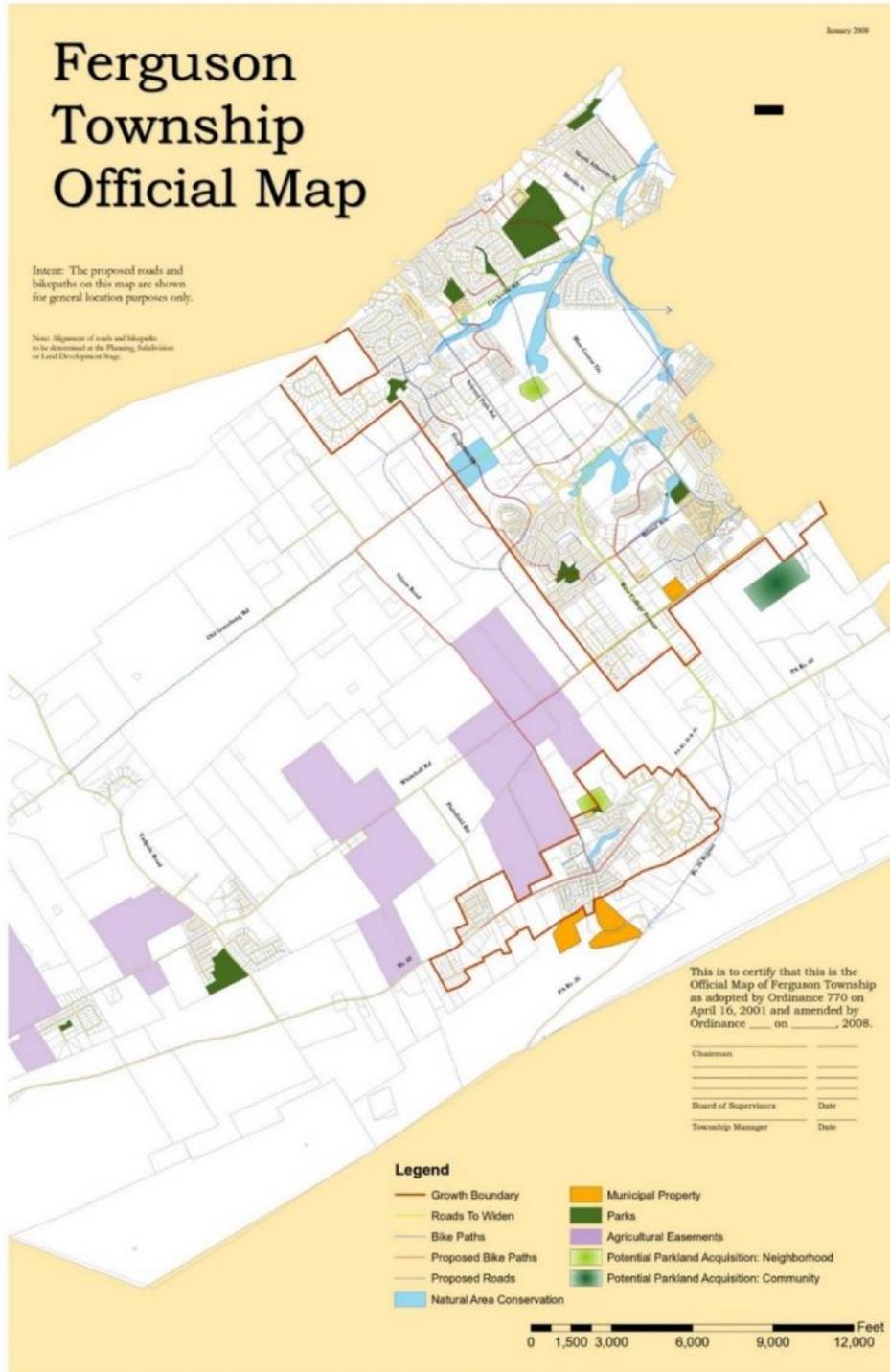
Form of Government

Ferguson Township is a council-manager form of government, consisting of a Board of five elected Supervisors (one from each of the three wards that make up the Township and two at-large) and a Township Manager who is responsible for administering the programs and policies authorized by the Board of Supervisors. Additionally, the Township government includes the Planning Commission, Zoning Hearing Board, and other appointed authorities, boards, and commissions that convene on an as-needed basis to address a variety of issues.

On March 14, 1974, a Government Study Commission recommended the Township modify its governing structure and become a Home Rule municipality. The electorate's approval of Home Rule permitted the Township to adopt its own Charter outlining the manner in which the Township would be governed. Home Rule in Pennsylvania permits the municipality to enact its own regulations except where explicitly superseded by state or federal law. This is different from, for example, a second class township that can only carry out duties assigned to it by the Second Class Township Code. Since becoming Home Rule, the Board of Supervisors has codified and adopted a code of ordinances.

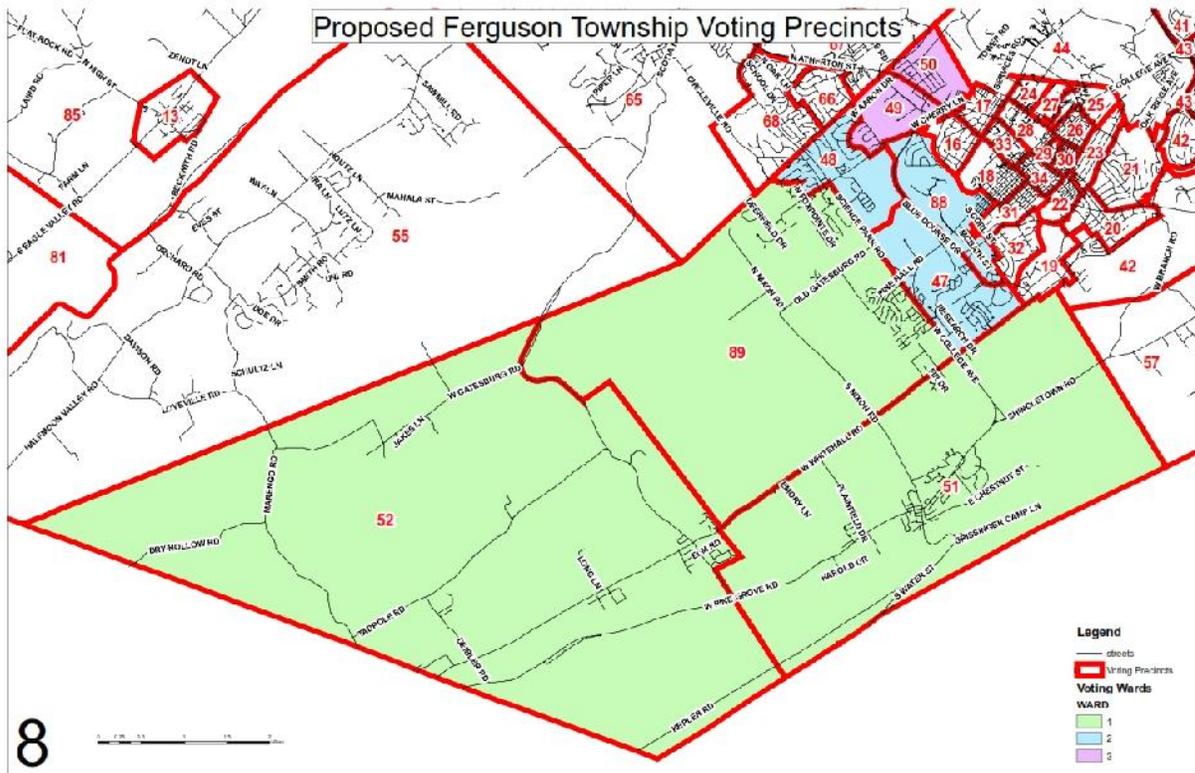
Since the 1960s, Ferguson Township has been an active participant in the Centre Region Council of Governments (COG). The Centre Region COG is a voluntary association of the Borough of State College and the townships of College, Ferguson, Halfmoon, Harris, and Patton. It is responsible for administering a number of programs including regional planning, refuse and recycling, code enforcement, the regional library, fire protection, and parks and recreation.

Township Map

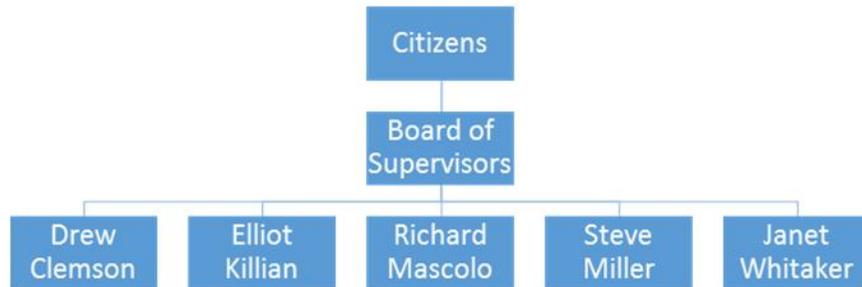


Voting Wards

The township is comprised of three voting wards from the different regions of the township with two at-large. The proposed voting precincts are shown below.



Board of Supervisors



The Board of Supervisors are the elected officials ultimately responsible for the township governmental operations. Each supervisor serves a four year term with a two consecutive term limit. With elections every two years, the terms are staggered so that no more than 3 board members are up for election at the same time. After resigning from the board, the official can run for another (like) term during the next election.



VISION STATEMENT

The Township will strive to appropriate staff and resources to maintain the infrastructure in acceptable condition, provide exemplary service, keep Township operations financially stable and keep pace with technology. As a result, the Township can continue to be a leader and model for the Centre Region and other Home Rule municipalities.

The Township is considered a 'Best Place to Live' due to the high quality of life created in part through a sense of place achieved through the development of a vital town center, a strong diversified community, an effective transportation system, a rural/small town atmosphere and the location and availability of open space.

The Township will continue to preserve environmentally sensitive areas.



MISSION STATEMENT

It is the Township's mission to provide efficient, cost effective, professional services to our residents in a fair, cooperative, ethical and honest manner. The Township will endeavor to manage its resources allowing planned, sustainable growth while preserving the quality of life and its unique characteristics.



Township Values

Effective, efficient, professionalism in delivering services to our residents.

Residents, elected and appointed officials expect the highest quality service delivery from Township staff. It is our duty to meet and exceed those expectations in our daily work.

Preserving the unique character of the Township.

The Township proudly boasts a diverse community of all ages and professions including farmers,

scholars, small and large business employers and employees, professionals, and students. Each give the area a character all its own. It is our responsibility to ensure that policies and service delivery are directed at maintaining that character for generations to come.

A well-maintained and safe environment.

Every resident and guest deserves to live, work, study, and recreate in a high quality environment. Therefore, it is our responsibility to properly maintain and provide for the safety of our community's neighborhoods, streets, parks and common areas.

Managing our resources wisely.

It is recognized that resources, including tax revenue, public utilities such as water and sewer, and services such as police and fire, are finite and must be allocated in the most efficient manner. It is our responsibility to continuously review and refine our practices to improve the management of public resources to provide the highest quality service delivery.

Collaborating with our neighboring municipalities to provide cost effective services.

The Centre Region is home to one of the premier and oldest Council of Governments in the Commonwealth. For decades, the municipalities that comprise the Centre Region have recognized

the benefits of regional cooperation to improve the effectiveness and efficiency of service delivery. It is our responsibility to maintain our commitment to the Centre Region Council of Governments and neighboring municipalities for programs where regional cooperation maximizes our return on investment.

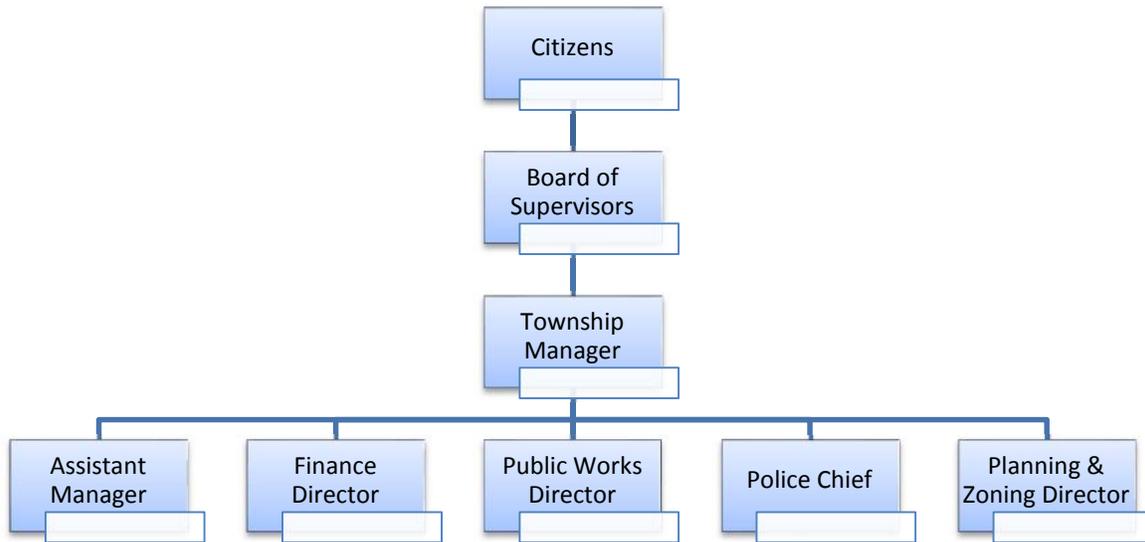
Ethical and honest behavior.

As elected officials and employees of the Township, every official, employee and service provider to the Township is directly accountable to conduct themselves in an ethical and honest manner. It is our responsibility to ensure that all who perform work for the Township operate with the highest standards of ethical and honest behavior.

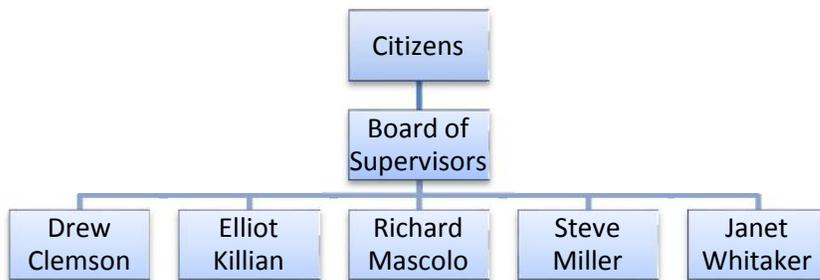


Organizational Charts

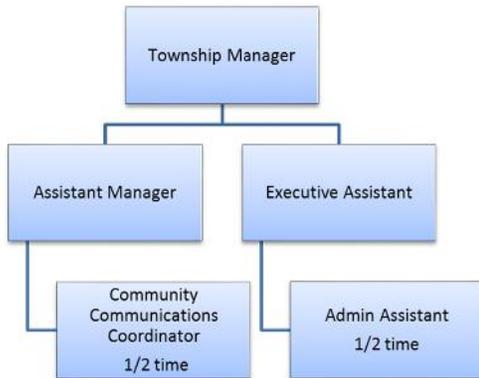
Township Chart



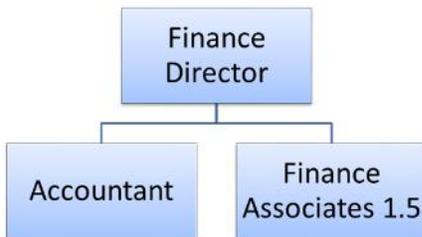
Board of Supervisors



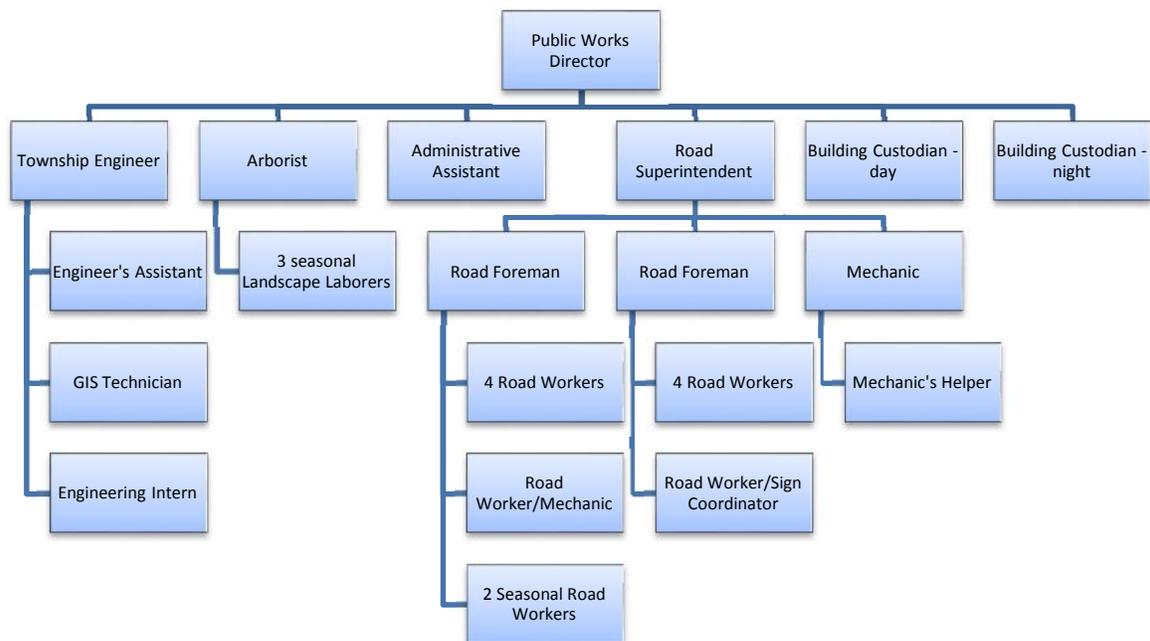
Administration



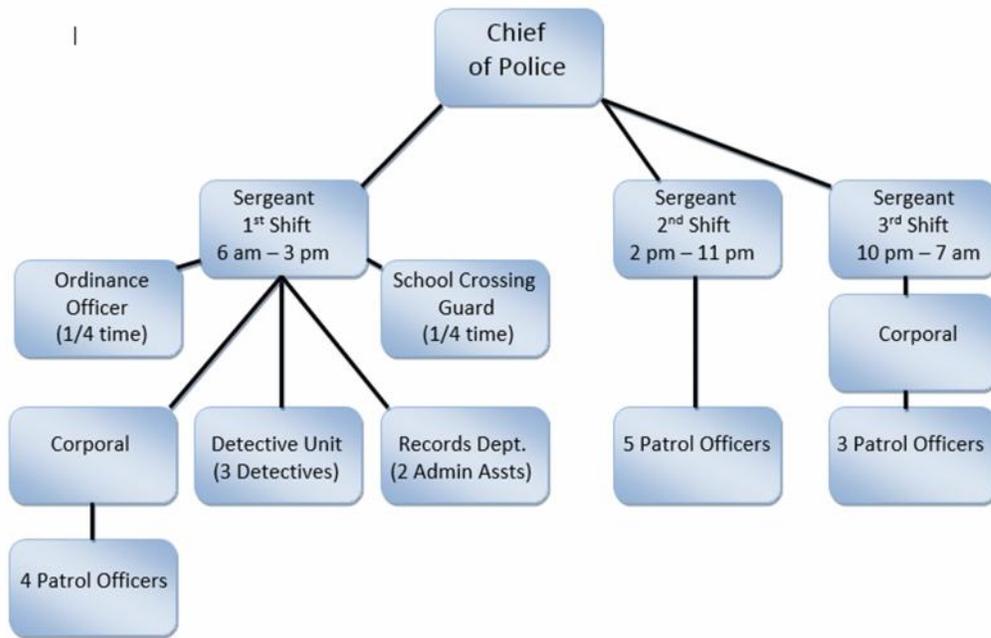
Finance & Tax



Engineering, Buildings & Public Works



Police



1st Shift Sergeant – Fleet Management, Accreditation Manager
 1st Shift Corporal – Use of Force & First Aid Trainer, Department Armorer
 2nd Shift Sergeant – Scheduling, NCIC Validations, Traffic Grant Management, Field Training Coordinator
 3rd Shift Sergeant – Community Relations, Alcohol Grant Coordinator, Bike Patrol Manager

Planning & Zoning



Personnel Schedule

Position	Prior Year	Current Year	Budgeted Year
GENERAL GOVERNMENT			
Board of Supervisors	5	5	5
ADMINISTRATION			
Township Manager	1	1	1
Assistant Manager	1	1	1
Administration Staff	2	2	2
FINANCE & TAX			
Finance Director	1	1	1
Finance Staff	2.5	2.5	2.5
ENGINEERING			
Public Works Director	1	1	1
Township Engineer	1	1	1
Engineering Staff	3	3	3
Engineering Intern	.5	.5	.5
BUILDINGS & GROUNDS			
Custodian	2	2	2
POLICE			
Police Chief	1	1	1
Police Officers	20	20	20
Police Staff	2	2	2
Crossing Guards	.25	.25	.25
PLANNING & ZONING			

Planning Director	1	1	1
Assistant Planner	0	0	1
Zoning Officer	1	1	1
Ordinance Enforcement Officer	.5	.5	.5
PUBLIC WORKS			
Public Works Superintendent	1	1	1
Public Works Foreman	2	2	2
Road Workers	8	8	11
Mechanic	1	1	1
Mechanic Helper	.5	.5	.5
Arborist	0	0	1
Total	58.25	58.25	63.25

Beginning in 2015, staffing is increased to provide for additional needs due to development in the township. An Assistant planner is being hired to help meet the demand of new development requests in a timely manner. Additional road workers are being employed to fulfil road maintenance and snow plowing requirements. The cost of these positions are being offset by the reduction in the demand for road projects. Finally, given the number of township owned trees, in excess of 6,000, a new arborist position is being created to manage the trees and advise on tree health issues.

FINANCIAL OVERVIEW

Budget Highlights

2014 Accomplishments

The 2014 Ferguson Township Strategic Plan sets *goals, objectives, and action steps* to ensure resources and efforts are focused on improving the quality of life for Township residents. The Board of Supervisors and Township staff have achieved or made progress on the following goals consistent with the 2014 Strategic Plan:

- Designed and launched a new Township Website. (*Action Step 6.4.3*)
- Secured a grant for **\$798,585** from PennDOT to install sidewalks along West College Avenue. (*Action Step 3.1.1*)
- Transitioned to new payroll service provider for increased efficiency in human resource management. (*Action Step 1.1.3*)
- Drafted Township Traffic Calming Policy. (*Action Step 4.3.1*)
- Refinanced the 2009 General Obligation Bond. (*Action Step 1.1.3*)
- Completed a Strategic Plan for Information Technology (*Action Step 6.1.2*)
- Completed an update to the Salary and Wage Schedule
- Received its **fifth consecutive** Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the Township's Comprehensive Annual Financial Report. (*Action Step 1.1.3*)
- Initiated a volunteer program to maintain median landscaping. (*Objective 6.3*)
- Purchased and deployed a new Voice over Internet Protocol (VOIP) phone system. (*Objective 6.1*)
- Designed, inspected, and constructed **\$1,866,371** in capital projects.
- Completed Township-wide traffic study and presented to Board of Supervisors. (*Objective 4.3*)
- Community Planning – Recruited new Planning & Zoning Director; Revised Corridor Overlay District; and Engaged consultant to draft revisions to Terraced Streetscape District and Traditional Town Development Zoning Ordinances. (*Action Step 3.1.4* and *Objective 5.2*)
- Implemented Tyler Munis permitting software. (*Action Step 5.1.3*)
- Adopted *new* Street Tree Ordinance and established the Township's first street tree commission. (*Objective 9.3*)
- Organized forum of residents to discuss water quality in the western end of the Township (photo). (*Objective 4.1*)

2015 Initiatives

While 2014 brought significant progress toward several of the *goals, objectives, and action steps* of the Strategic Plan, there is still much work ahead.

Ferguson Township staff and elected and appointed officials will continue to work hard toward advancing the Township's Mission and Vision Statements. The following are just some of the initiatives that will be a focus in 2015:



- Conclude a three-year effort to achieve Police Department Accreditation. (*Goal 7.0*)
- Submit and attain Distinguished Budget Presentation Award from Government Finance Officers Association for 2015 Township Budget. (*Action Step 1.1.3*)
- Finalize Traffic Calming Policy. (*Action Step 4.3.1*)
- Expand community engagement initiatives through a quarterly *Business Leaders Luncheon*.
- Expand staffing to include an Arborist and Community Planner. (*Goal 2.0*)
- Consider coordination of Township promotional video for website. (*Action Step 6.4.3*)
- Complete Community Survey and benchmark results against other communities and results of 2011 Community Survey.
- Submit an application for designation as a Certified Sustainable Community.

The world is changing. Increasing demands of public services in the face of diminished resources continues to be a concern of the Township in coming years. While the Township continues to carry strong and healthy fund balances, difficult decisions may need to be considered to ensure those fund balances remain strong in 2016 and beyond. These may include reallocating revenue distributions among the various funds, or perhaps increasing revenue by raising taxes or building on other sources of income in future years.

The Basis of Budgeting

The accounts of the Ferguson Township are organized on the basis of funds. A fund is an independent fiscal and accounting entity, with a self-balancing set of accounts. Funds maintain independent records of cash and/or other resources, together with all related liabilities, obligations, reserves and equities. The purpose of a fund is to carry out specific activities or attain certain objectives in accordance with special financial regulations, restrictions or limitations. The budget covers the activities and expenditures for a given time period or fiscal year. Ferguson Township operates on a calendar year basis. This budget covers the period January 1, 2015 through December 31, 2015.

The Township develops its budget as required by the Home Rule Charter. All budgets are prepared and adopted using the cash basis, whereas revenues are recognized when received and expenditures are recognized when cash is paid. Expenditures may not legally exceed appropriations at the fund level for all governmental funds. During the year, the Township's accounting system is maintained on the same cash basis as the adopted budget. Unexpended funds revert to fund balance at close of year. Unexpended capital reserve funds carry forward from year to year. At year-end, the Township's Comprehensive Annual Financial Report (CAFR) is prepared on the basis consistent with Generally Accepted Accounting Principles (GAAP).

The main differences between budget and CAFR are:

1. Accruals, such as Accounts Payable, Accounts Receivable and Payroll are not accounted for in the budget. They are recognized and reported in the CAFR.

Budget Process and Overview



The Home Rule Charter places responsibility for the preparation of the budget in the office of the Township Manager. Constructing the budget document is consistent with the approved 2015-2019 Capital Improvement Program Budget and with significant input from department heads

Preparation of the Annual Operating Budget begins in September of each year. The Finance Director provides details to the department heads related to current years transactions as a basis for year-end estimates. The Department Heads review these reports as well as identify priorities for the upcoming year. The Finance Director works with the Township Manager to develop revenue estimates for the current year and budget year. Each department's proposed budget is reviewed by the Township Manager and Finance Director., Any requested expenditures are evaluated based on Township priorities, projected revenues, and the overall financial standing of the Township.

After the Township Manager reviews each department's budget, the Finance Director prepares the proposed Budget for the Board of Supervisors review. Generally, two public work sessions are coordinated with the Board of Supervisors, Township Manager, and Department Heads to review the budget. During the work sessions, the Proposed Budget is typically reviewed in detail by department, and the Board is given an opportunity to suggest changes and discuss the document before it is presented at a Board of Supervisors meeting. After the work sessions, the revised proposed budget obtains tentative approval by the Board of Supervisors at the first meeting in December. The final Operating Budget is typically presented for approval at the second regular meeting of the Board of Supervisors in December.

The Township Budget is a major policy document that provides guidance. Developing the budget is through a team approach initiated at the staff level.

Once a draft budget document is prepared it is provided to the Board of Supervisors and the public both electronically and hard copy early in November. Two public work-sessions are conducted to receive feedback and adjust the draft budget. Although the Board of Supervisors is required to adopt a budget by the last calendar day of the year the Township governing body has traditionally completed this adoption process by mid- December following two additional public hearings.

Input from interested residents and property owners is encouraged.

Budget Revisions

The budget can be revised after adoption by the Board of Supervisors in a public meeting. This is typically done as part of the Board of Supervisors meetings. The revision is advertised as part of the agenda and brought before the board for approval. Typical revisions include additional funding approvals for encumbrances, to comply with fund level expenditure policy, unexpected funding needs during the year for new projects, or to make technical corrections to the adopted budget.

Description of Township Funds

The township has 15 funds in its portfolio. These include the General Fund, three Special Revenue Funds, seven Capital Projects funds, three Fiduciary Funds and one Debt Service Fund

The General Fund is the largest township fund and is the main operating fund of the township.



The Special Revenue Fund Group is comprised of the **Street Light Fund**, the **Hydrant Fund** and the **Liquid Fuels Fund**.

The Capital Projects Fund Group is comprised of the **Piney Ridge Fund**, the **Agricultural Preservation Fund**, the **Capital Reserve Fund**, the **Regional Capital Recreation Projects Fund**, the **Transportation Improvement Fund**, the **Pine Grove Mills Streetlight Fund** and the **Park Improvement Fund**.

The Fiduciary Fund Group is comprised of the **Police Pension Trust Fund**, the **Non-Uniform Trust Fund** and the **Tudek Memorial Trust Fund**.

The Debt Service Fund is reserved for the payment of long-term debt of the township.

Details of the specific funds follows in the following section.

FUND BALANCES AND CHANGES IN FUND BALANCES

Township transactions are divided into funds and fund groups. Funds are grouped by type and transactions are allocated to each fund is used for a specific purpose in accordance with legal restrictions or board directives. For example, revenue allocated to the Street Light Fund is used for maintenance, bulb replacements, and electricity to service the 94 streetlights in Ferguson Township.

The largest Township fund is the General Fund, and the majority of Township expenditures are finances from this fund. Several other funds exist for a variety of special purposes. The following is a description and summary of each fund:

GENERAL FUND				
<p>The General Fund accounts for all financial resources and legally authorized activities of the Township except those required to be accounted for in other specialized funds. The General Fund includes items such as staff salaries and benefits, office supplies, and contributions to COG programs. Revenue sources for the General Fund include Real Estate taxes, Real Estate Transfer taxes, Earned Income taxes, Local Services Taxes, as well as permitting fees, grant funding, and other income. The majority of the current operating expenditures of the Township are financed from the General Fund.</p>				
<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>
\$10,735,390	\$11,122,983	\$387,593	3.61%	\$3,430,015
STREET LIGHT FUND				
<p>The Street Light Fund is a specialized fund dedicated to the operation of streetlights located in the Township. Revenue for this fund comes from assessments levied annually on properties located within a 250-foot radius of a street light. Expenditures in this fund include maintenance, bulb replacements, and electricity to illuminate the 94 streetlights in the Township.</p>				
<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>
\$13,275	\$14,616	\$1,341	10.10%	\$2,840
HYDRANT FUND				

The Hydrant Fund is a specialized fund used for the operation and maintenance of fire hydrants in the Township. Assessments are made annually on properties located within a 780-foot radius of a fire hydrant. The assessments are used to operate and maintain the 337 fire hydrants located in the Township.

<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>
\$27,810	\$27,810	\$0	0.00%	\$3,264

LIQUID FUELS FUND

The Township receives grant money from the Commonwealth of Pennsylvania based on a formula that includes the Township's population and miles of roadway. The grant money comes from state tax on gasoline and diesel fuel. The Township expends this money on road projects such as guiderail replacements, highway pavement markings, and the purchase of general road materials.

<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>
\$303,000	\$772,850	\$469,850	155.07%	\$258,401

GENERAL OBLIGATION FUND

The General Obligation Fund is money set aside to pay debt incurred by the Township. In 2009, the Township obtained a \$4.435 million bond to finance the renovation of the municipal building located at 3147 Research Drive. Revenue for this fund comes from money transferred out of the General Fund. Assuming the Township does not incur additional debt, the Township will retire this debt by 2017.

<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>
\$2,179,911	\$556,511	-\$1,623,400	-74.47%	\$39,287

PINEY RIDGE STREET FUND

This fund was established from a contribution by the now defunct Ferguson Township Authority when the Piney Ridge subdivision received sanitary sewer service. These funds will be used for upgrades to the roads within the subdivision to bring them up to Township standards. These funds are budgeted to be expended in 2015 on projects within the designated subdivision.

<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>

\$0	\$88,417	\$88,417	N/A	\$1,029
AGRICULTURAL PRESERVATION FUND				
<p>The Township established this as part of a joint venture with the Centre County Agricultural Land Preservation Board and Commonwealth of Pennsylvania to help purchase conservation easements to preserve Township farmland. The Township contributes \$150 per acre toward the purchase of conservation easements. Revenue for this fund comes from transfers out of the General Fund.</p>				
<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>
\$47,450	\$25,000	-\$22,450	-47.31%	\$73,508
CAPITAL RESERVE FUND				
<p>This fund was established to account for capital expenditures of the Township. Capital expenditures are generally large items and include road projects, vehicle replacements, and equipment costs over \$2,500 per item. Revenue for this fund comes from a variety of sources such as grant funding, the sale of equipment, and transfers from the General Fund.</p>				
<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>
\$910,189	\$1,471,214	\$561,025	61.64%	\$1,982,720
REGIONAL CAPITAL RECREATION PROJECTS FUND				
<p>This fund is used for capital improvements for regional parks and pools. Examples of expenditures from this fund include equipment and vehicle replacements for the Centre Region Parks and Recreation Department. Revenue for this fund came solely from payments made and interest earned in accordance with a ten-year agreement between the Township, the Pennsylvania State University, and Lezzer-Haubert, LLC that began on January 12, 2012. Remaining outstanding payments were made in full in December 2014.</p>				
<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>
\$172,285	\$136,852	-\$35,433	20.57%	\$1,111,401
TRANSPORTATION IMPROVEMENT FUND				

This fund accounts for improvements to transportation infrastructure such as street repairs and the installation of ADA-accessible ramps on sidewalks. Expenditures also include the relocation of utilities such as power lines and Internet fiber in accordance with other capital projects. Revenue for this fund can come from a variety of sources such as interest revenue, grants, and developer contributions, but the largest funding source is dedicated tax revenue from the 2002 tax increases on real estate, real estate transfers, and earned income.

<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>
\$1,023,311	\$1,112,000	\$88,689	8.67%	\$4,285,801

PINE GROVE MILLS STREET LIGHT FUND

This specialized fund accounts for the cost of construction of the Pine Grove Mills street lights. Revenue primarily comes from resident contributions. No expenditures are anticipated from this fund in 2015.

<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>
\$5	\$5	\$0	0.00%	\$21,787

PARK IMPROVEMENT FUND

This capital projects fund is used for improvements made to parks located within the Township. For example, this fund accounts for a portion of the development of Phase 1A of the Westfield/Hillside Farm Estates Park in 2015. Revenue comes from interest earned by the fund and fee-in-lieu of parkland payments.

<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>
\$0	\$99,000	\$99,000	N/A	\$27,385

POLICE PENSION TRUST FUND

This fund accounts for pension payments made to the ten retired Township police officers, as well as all administrative and legal fees related to the operation of the trust fund. Members of the pension plan are limited by state law to contribute a maximum of 5% since members also contribute to Social Security. The remaining revenue is earned through Township contributions, interest revenue, and state funding.

<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>

\$277,301	\$269,101	\$8,200	-2.96%	\$4,488,270
NON UNIFORMED PENSION TRUST FUND				
Revenues for this fund include state and Township funding. Expenditures from this fund can include payments made to a non-uniform pension plan and transfers of state and Township revenue to the General Fund.				
<u>2014 Budgeted Expenditures</u>	<u>2015 Budgeted Expenditures</u>	<u>Dollar Value Change from 2014</u>	<u>Percent Change from 2014</u>	<u>Remaining Fund Balance</u>
\$38,875	\$0	-\$38,875	-100%	\$3,463,837
TOM TUDEK MEMORIAL PARK FUND*				
This 501 (c) 3 fund was established to assist with capital expenditures associated with The Tom Tudek Memorial Park. These include improvements to pathways, the rental house, and dog park, as well as maintenance costs of the butterfly garden, and horse barn. This fund also includes expenditures for general liability insurance on the rental house and barn. Revenue for this fund comes from gifts, bequeaths and contributions, rental fees charged for the farmhouse on the property and fees charged to board horses at the barn.				
<u>2013 Budgeted Expenditures</u>	<u>2014 Budgeted Expenditures</u>	<u>Dollar Value Change from 2013</u>	<u>Percent Change from 2013</u>	<u>Remaining Fund Balance</u>
\$10,845	\$15,228	\$4,383	40.41%	\$2,290,514

* Includes value of property assets.

Revenue Summary

As you might expect, taxes make up approximate **88%** of the total revenue collected by the Township. For the *eighth* straight year, the Township is not proposing a tax increase – the last tax increase was in 2008, when Real Estate Tax was increased from 1.562 to 2.422 mills.

Real Estate Transfer Tax - \$1,200,000

Real Estate Transfer Tax is paid at the time a property transfers from one owner to another. The Transfer Tax is levied at 2.75% of the value of the sale. Of that 2.75%, 1.0% is allocated to the Commonwealth of Pennsylvania, .5% is allocated to the State College Area School District, and the remaining 1.25% is allocated to the Township as revenue.

Several factors influence the amount of Real Estate Transfer Tax collected by the Township. These include population growth, changes in the market value of homes in the Township and the State College Area, and significant non-recurring large property sales that may occur in any one year. When a property is sold for substantial market value, the result is a larger than normal Real Estate Transfer Tax collection for the Township.



Real Property Tax - \$1,361,916

Real property taxes include three categories. *Real estate taxes* are calculated based on assessed value of real property in the Township. Assessed values in Centre County are generally 50% of the market value as of the date of the last reassessment by the Centre County Board of Property Assessments, Appeals, and Review. The assessed values of each property are taxed at 2.422 mills (.002422 x taxable value). Centre County has not conducted a complete reassessment of property values since 1994. Therefore, changes in assessed value only occur for newly constructed or altered residential or non-residential property, an assessment is appealed, or other factors prompt a reassessment.

The second category is *supplemental real estate taxes*. When new tax parcels are created by subdividing property, or when property improvements are made, the new taxable values often do not meet the deadline for the initial tax bill printing. These property owners are billed separately in the supplemental category for the first year. Supplemental taxes are included on the annual billings in subsequent years.

Finally, the third category is *delinquent taxes*. As the name implies, this category covers real estate taxes that are not paid by the end of the year. Delinquent property taxes are collected by the county and the proceeds are forwarded to the Township and/or the school district depending on the levy. For the 2015 Budget, this budget amount is estimated at approximately 1.0% of the real estate tax, or \$16,000.

Earned Income Tax - \$6,396,386

Earned Income Tax is levied on employees residing in the Township. In other words, Township residents pay Earned Income Tax to Ferguson Township, regardless of where their place of employment is located. The current Earned Income Tax rate is 1.40% of taxable income. It should be noted that, beginning in 2012, Earned Income Taxes are collected by the Centre County Tax Agency through a contract with the Borough of State College. The Centre Tax Agency collects a fee of 2.4% of the tax collected for the Township, and the remaining 97.6% is remitted to the Township.

Local Services Tax - \$310,000

Local Services Tax was enacted by the Township on January 1, 2009. The tax is a flat rate of \$52.00 per year for wages exceeding \$12,000. Those with wages below \$12,000 earnings are exempt from the Local Services Tax. Of the \$52.00 collected, \$5.00 is remitted to the State College Area School District, and the remaining \$47.00 is remitted to the Township. It should be noted that the Borough of State College is the current collector of Local Services Tax for the Township, and deducts a 3.0% collection fee from gross collections before remitting to the Township.

Other Revenues - \$1,285,432

The remainder of township revenues are made up of state funding in the form of direct payments or grants, local funding agreements, departmental earnings and various permits.

Expenditures Summary

Township Direct Expenditures

The five departments of Ferguson Township are primarily responsible for the delivery of most of the public services provided each day. The 2010 Census data shows that Ferguson Township is home to **17,734** residents. Using this number, it is possible to approximate the cost of services provided on a per resident basis.

Public Safety - \$136.16 per resident | ▼ \$22.56 less than 2014

The Police Department is responsible patrolling approximately 50 square miles and 90 road miles to help ensure the safety of the students, visitors, and residents of Ferguson Township. In the 2015 General Fund, Public Safety *operating* expenditures are budgeted at **\$2,138,547**, or **\$120.59** per resident.

This figure includes police officer salaries, fuel and maintenance for police vehicles, criminal investigation expenses, and general operating costs. Public Safety *capital* expenditures are budgeted at **\$276,189**, or **\$15.57** per residents. Capital expenses for 2015 include one vehicle replacement, one additional vehicle, converting two vehicles to bi-fuel CNG, and other equipment upgrades. Some federal and state grant revenue offsets public Safety expenditures.



Public Works – \$76.29 per resident | ▼ \$3.86 less than 2014

The Public Works Department includes the road crew, engineer, GIS technician, and mechanic. The Department’s responsibilities include maintenance of Township roadways



and shared use paths, storm water management, curbside brush and leaf collection, and much more. The Department’s *operating* budget in the 2015 General Fund is **\$1,029,464**, or **\$58.05** per resident. The largest category of expenditures in this budget is salaries but the figure also covers general operating expenses. *Capital* expenditures are budgeted at **\$323,525**, or **\$18.24** per resident. Planned capital expenditures include the purchase of new equipment and replacement of

old equipment.

Infrastructure Projects – \$85.96 per resident | ▲ \$5.81 more than 2014

Infrastructure projects represent a significant cost to Township residents. There are approximately 90 road and street miles in Ferguson Township, and cost to maintain those

roads typically exceeds over \$1 million each year. Road projects in 2015 are expected to total **\$1,524,550**.

Administration – \$19.75 per resident | **▲ \$0.49 more than 2014**

The Administration Department consists of the Township Manager, Assistant Township Manager, and administrative staff. The 2015 *operating* expenditures are budgeted at **\$330,720**, or **\$18.65** per resident. Expenses in this category include staff salaries, office supplies, communications, and other expenses. *Capital* expenditures are budgeted at **\$19,500**, or **\$1.10** per resident, and include the replacement of office chairs and security improvements in the Main Meeting Room.

Planning & Zoning – \$26.00 per resident | **▲ \$2.90 more than 2014**

Operating expenditures are budgeted at **\$355,107**, or **\$20.02** per resident. This category includes salaries, advertising and printing costs, and other operating expenditures. The addition of a Community Planner to the staff is a new expense introduced in 2015. The Community Planner will assist the Director in reviewing plan submissions and help with special projects. *Capital* expenditures are budgeted at **\$106,000**, or **\$5.98** per resident, and include office furniture for the new Community Planner and a consultant to assist with the rewrite of the Township’s Zoning and Subdivision and Land Development Ordinances.



Finance, Tax, and IT – \$20.11 per resident | **▲ \$0.36 more than 2014**

Operating expenditures for the Finance Department are budgeted at **\$189,770**, or **\$10.70** per resident. This category covers salaries, audit fees, and other operating expenditures. There are no *capital* expenditures budgeted for the Finance Department in 2015. The Tax Office has an operating budget of **\$46,690**, or **\$2.63** per resident, and includes the salary of one Finance Associate and general operating expenses. There are no *capital* expenditures in the budget for the Tax Office in 2015.



to offer.

Information Technology is managed by the Finance Department. The *operating* budget for IT in 2015 is **\$104,356**, or **\$5.88** per resident. This budget covers the cost of new equipment, license agreements, and the Township’s contract with a third-party IT service provider. *Capital* expenditures are budgeted at **\$15,900**, or **\$0.90** per resident. These expenses include upgrading the Township’s document imaging software and a short “Welcome” video to show all the community has

Regional Service Expenditures

Goal 8.0 of the Strategic Plan reads, “Ferguson Township actively participates in regional programs that have a demonstrable positive impact on cost and quality of service delivery.” To help achieve this goal, Ferguson Township is an active member of the Centre Region Council of Governments (COG). Since 1969, the COG has provided *financially prudent, quality* public services to the approximately 93,000 residents that call the Centre Region home.



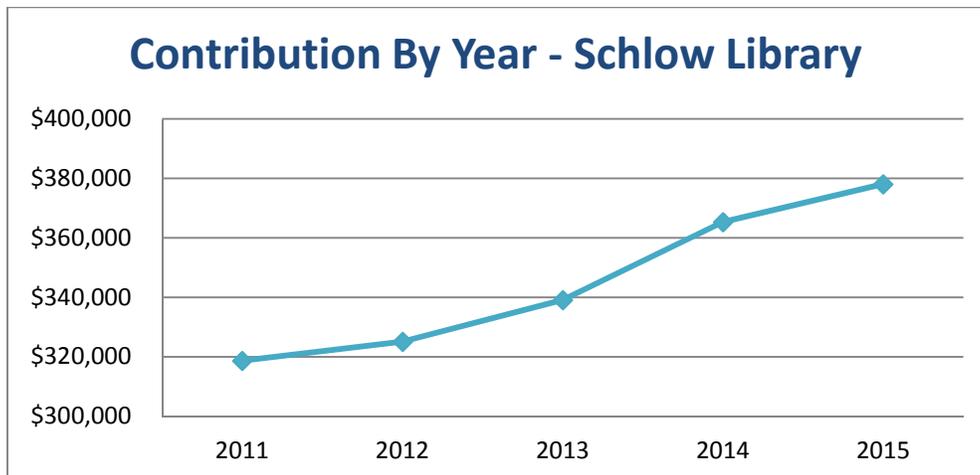
Ferguson Township joins the Borough of State College and the Townships of College, Halfmoon, Harris, and Patton as the six principle COG member municipalities. Member municipalities fund COG programs, and the cost to each is determined by a variety of formulas to ensure each locality contributes their fair share based on their respective usage of each program. The most common funding formula is based on three equally weighted elements: population served (excluding Penn State students), assessed value of properties, and Earned Income Tax.

The following is an overview of the Township’s contributions to the COG programs. For more information on each program’s expenditures, please refer to the 2015 COG Budget.

Schlow Centre Region Library – \$21.32 per resident | ▲ \$0.47 more than 2014

Located in downtown State College, Schlow provides books, e-books, videos, and other services to the Centre Region.

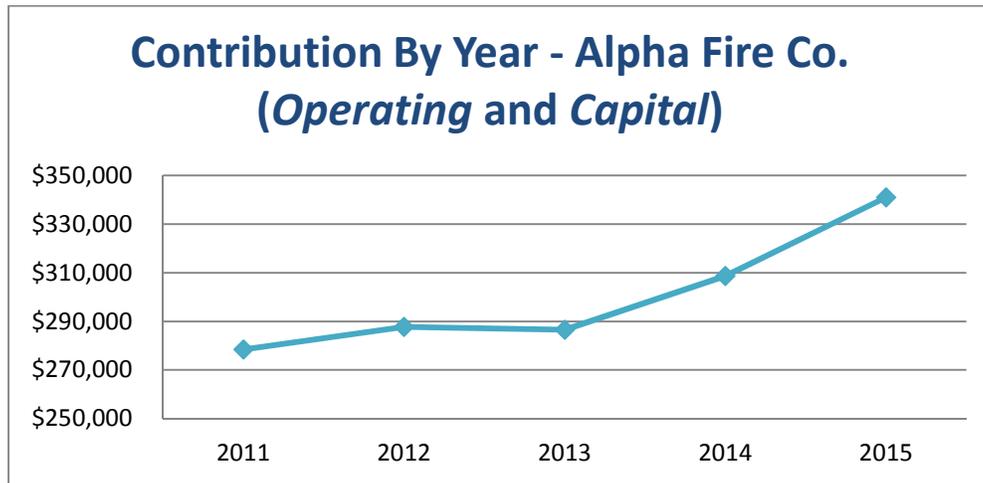
At the time of this budget, the Township is not a participant in the COG’s funding formula for the Library. However, the Township does have one representative on the Library’s Board of Trustees, and the 2015 contribution to the Library is **\$378,112**. The Township’s contribution is determined annually by the Board of Supervisors and is based on a recommendation from Township staff and Library staff. It should be noted that the Ferguson Township Board of Supervisors unanimously voted to rejoin the Schlow Centre Region Library in 2015. The other members of the COG are currently considering this request.



**Regional Fire Protection – \$19.51
than 2014**

▲ \$1.80 more

Alpha Fire Company provides fire protection services to approximately 98 square miles in the Centre Region. Annually, the Township contributes toward the Alpha Fire Company *operating* and *capital* expenditures. The Township’s 2015 contribution to the Alpha’s *operating* budget is **\$262,219**, or **\$14.79** per resident, and a *capital* contribution in the amount of **\$78,811**, or **\$4.44** per resident.

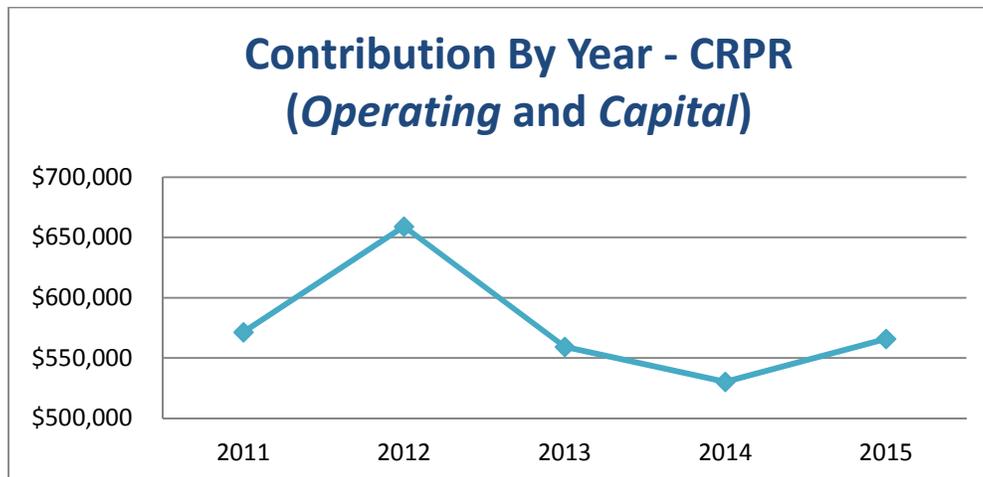


The Township also contributes **\$2,500** per year to Port Matilda Volunteer Fire Company and Warriors Mark Volunteer Fire Company, at a cost of an additional **\$.28** per resident. Both fire companies service a portion of Ferguson Township.

Parks and Recreation (CRPR) - \$31.90 per resident

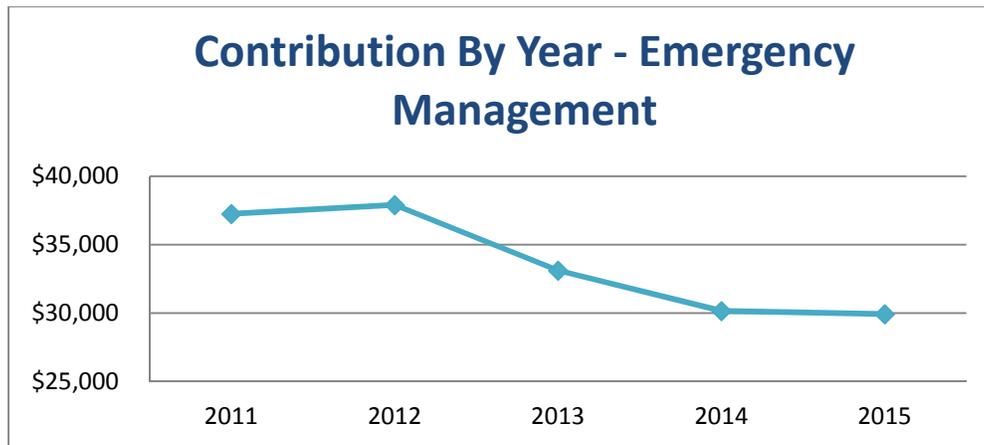
▲ \$2.01 more than 2014

CRPR’s responsibilities include the maintenance and operation of municipal and regional parks, aquatics facilities, the Millbrook Marsh Nature Center, and the Centre Region Senior Center. CRPR also offers a menu of programs, sports leagues, and special events for the enjoyment of Centre Region residents. Total Township contributions for all *capital* and *operating* expenditures by CRPR are budgeted at **\$565,701**.



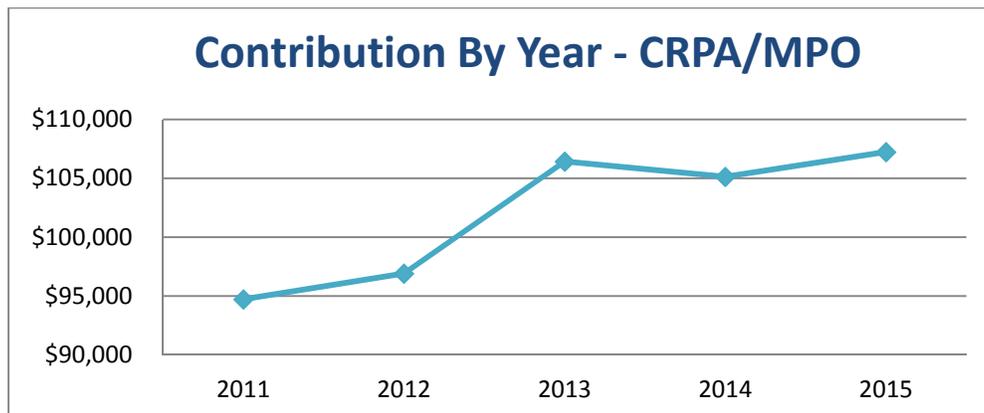
Centre Region Emergency Management – \$1.69 | **▼ \$0.01 less than 2014**

The Centre Region Office of Emergency Management has operated a regional emergency management program since 1990. In 2002, the COG employed a full-time Emergency Management Coordinator to facilitate emergency operations throughout the Centre Region. Contributions to the program are made in two categories. The first covers the operational expenses of the program. In 2015, the Township’s contribution to this category is budgeted at **\$29,505**. The second category is a contingency fund to be used in the event of a declared emergency. The fund has a cap of \$100,000, and the Township’s contribution in 2015 is **\$436**.



Centre Region Planning Agency & Metropolitan (CRPA/MPO) – \$6.05 per resident | **▲ \$0.12 more than 2014**

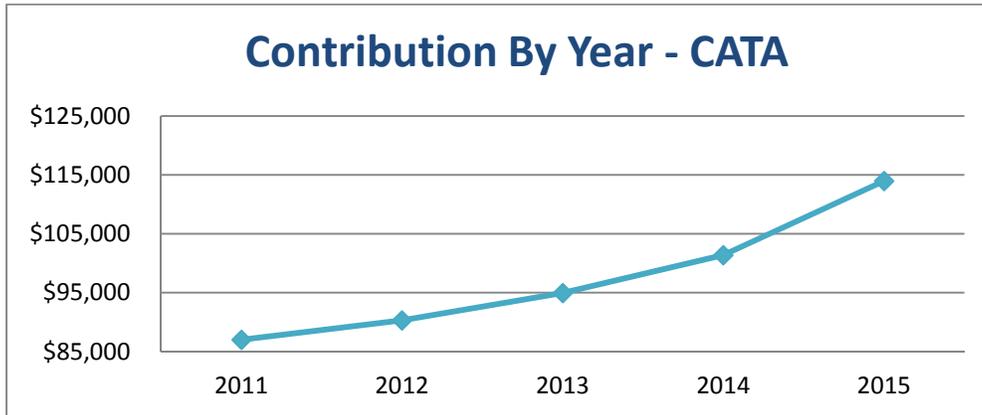
CRPA/MPO provides regional and local planning services to COG municipalities. CRPA/MPO has several important responsibilities. These include providing both local and regional planning and zoning services to the Centre Region. They are responsible for preparing the Centre Region Comprehensive Plan, the Act 537 Sewage Facilities Plan, and the Long Range Transportation Plan. The 2015 contributions to CRPA and the MPO are **\$76,601** and **\$30,645**, respectively.



**CATA - \$6.43 per resident
2014**

| ▲ **\$0.71 more than**

While not a COG program, the six municipalities that make up the COG, as well as Bellefonte Borough, Spring Township, and Benner Township provide the funding needed for the Centre Area Transportation Authority (CATA) to deliver quality, efficient public transportation services. In 2015, the Township contribution to CATA's budget is **\$113,946**. It is important to note that municipal funding will be used to finance a multi-million dollar renovation and expansion project at their existing facility.



Debt Summary

*taken from the 2015-2019 CIP

The proposed annual Debt Service costs for the next 15 years are detailed below. This assumes no change in the COG formula for the pools loan, for which the municipal contributions are recomputed after 10 years. The proposed township maintenance facility cost is based upon a \$2 million 20-year loan at 3% fixed interest rate. The COG maintenance facility cost is based on a \$2.5 million 20-year loan at 3% fixed interest rate.

**FERGUSON TOWNSHIP
2015 – 2019 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
DEBT SERVICE PROJECTIONS**

TOWNSHIP DEBT	Expires	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Township 2014 Refinancing	2017	556,825	556,511	559,350	558,725												
COG Pools Debt	2028	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	
COG Parks Debt	2031		153,000	130,500	110,000	112,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000
Terraced Streetscape PA Infrastructure Loan	2026				66,800	66,800	66,800	66,800	66,800	66,800	66,800	66,800	66,800	66,800			
Ferguson Township Maintenance Facility (proposed)	2037					134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000
COG Maintenance Facility (proposed)	2035			45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500
Total		676,825	829,511	855,350	901,025	478,300	480,300	413,500	413,500	293,500							

STRATEGIC PLAN

STRATEGIC PLAN AND PERFORMANCE MEASURES

Goal 1.0	<p>Financial Stability</p> <p>Ferguson Township strives to be financially stable and capable of funding the Township’s resource demands for immediate and long-term sustainability.</p>
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Objective 1.1: Continuously monitor the Township’s financial stability.

- **Action Step 1.1.1:** Identify metrics that can be used to benchmark the Township’s financial strength.
 - Responsible Departments: Finance
- **Action Step 1.1.2:** Establish a target debt-to-income ratio that connects the amount of debt incurred to what the Township can accomplish with its current revenue.
 - Responsible Departments: Finance
- **Action Step 1.1.3:** Continue to implement and refine best management practices for fiscal accountability in accordance with acceptable standards.
 - Responsible Departments: Finance, Administration

Progress:	0%	25%	50%	75%	100%
Notes:	The Township implements strict accounting practices and routinely exceeds expectations of auditors and accepted standards.				

Objective 1.2: Accurately forecast changes in the tax base and make appropriate modifications to ensure a sufficient stream of revenue.

- **Action Step 1.2.1:** Review land use ordinances and amend as necessary to encourage a working demographic that improves the income tax base for the Township.
 - Responsible Departments: Planning & Zoning

- **Action Step 1.2.2:** Identify how different types of development impact the Township’s tax base.
 - Responsible Departments: Planning & Zoning, Finance
- **Action Step 1.2.3:** Monitor trends and demographic changes in the Township to anticipate demand on revenues and expenditures.
 - Responsible Departments: Finance, Administration

Progress:	0%	25%	50%	75%	100%
Notes:	v				

Goal 2.0	Adequate Staffing
	Ferguson Township will maintain adequate staffing and expertise to meet the needs of a growing population.

Objective 2.1: Identify and plan for the demands on public services as development expands to new areas of the Township.

- **Action Step 2.1.1:** Manage staff size and equipment inventories as needed to continue to provide street maintenance, brush and leaf collection, and other service demands that increase with more development.
 - Responsible Departments: Public Works, Administration
- **Action Step 2.1.2:** Evaluate the benefits of contracting out certain services that will reduce cost or improve service delivery.
 - Responsible Departments: Public Works, Administration
- **Action Step 2.1.3:** Develop a strategy for evaluating the impact of development on all services including, but not limited to fire, EMS, sewer, and water.
 - Responsible Departments: Public Works, Administration, Planning & Zoning, Police

Progress:	0%	25%	50%	75%	100%
Notes:	2014-2018 CIP includes equipment replacements to expedite Public Works service delivery. Contract is currently out for snow plowing.				

Objective 2.2: Ensure adequate police personnel to support a dynamic residential, business, and industrial base, while meeting the demands of public safety.

- **Action Step 2.2.1:** Expand on 2010 police staffing study with updated data and information to help guide future personnel decisions.
 - Responsible Departments: Police, Administration
- **Action Step 2.2.2:** Plan budget accordingly to accommodate higher police staffing demands with new development and redevelopment.
 - Responsible Departments: Finance

Progress:	0%	25%	50%	75%	100%
Notes:	One new Officer hired in 2013; Budget and CIP plan for new equipment to help accommodate increased service delivery with new development.				

Goal 3.0	Economic Development
	Ferguson Township endeavors to be a model of community and economic development in the Centre Region.

Objective 3.1: Create and maintain great neighborhoods that are diverse and offer a range of housing and other amenities.

- **Action Step 3.1.1:** Apply for and secure grant funding to develop the West College Avenue Terraced Streetscape District (TSD).
 - Responsible Departments: Administration, Planning & Zoning
- **Action Step 3.1.2:** Partner with the Borough of State College and PADOT to develop the West College Avenue TSD.
 - Responsible Departments: Administration, Planning & Zoning
- **Action Step 3.1.3:** Modify the Traditional Town Development District to ensure cohesion with other land use regulations and attract developers.
 - Responsible Departments: Administration, Planning & Zoning
- **Action Step 3.1.4:** Establish workforce housing guidelines.

- Responsible Departments: Planning & Zoning

Progress:	0%	25%	50%	75%	100%
Notes:	Mixed-use zoning districts like TTD and TSD have been established to appeal to a new generation of homebuyers and young professionals. Consultant engaged to improve TSD/TTD districts to attract development.				

Objective 3.2: Improve and sustain the economic viability of agriculture in the Township.

- **Action Step 3.2.1:** Collaborate with the Penn State University Agricultural Science College to amend permitted zoning district uses to allow new types of farming.
 - Responsible Departments: Administration, Planning & Zoning
- **Action Step 3.2.2:** Examine Township zoning regulations to identify areas that can be modified to promote the sustainability of agriculture as a business.
 - Responsible Departments: Planning & Zoning
- **Action Step 3.2.3:** Continue to financially and administratively support agricultural preservation efforts.
 - Responsible Departments: Administration

Progress:	0%	25%	50%	75%	100%
Notes:	The Township actively participates in farmland preservation programs.				

Objective 3.3: Create a climate that supports the development of small businesses and entrepreneurs. Approach this objective on a regional level.

- **Action Step 3.3.1:** Make Township support and facilities available, where applicable, to small business incubators that support new businesses.
 - Responsible Departments: Administration

- **Action Step 3.3.2:** Explore and implement financial incentives for economic development within the Township.
 - Responsible Departments: Finance, Administration
- **Action Step 3.3.3:** Review and modify zoning ordinances to encourage mixed-use districts, streamline the plan review process, and encourage other uses that are conducive to the success of small businesses.
 - Responsible Departments: Planning & Zoning
- **Action Step 3.3.4:** Continue support of the Chamber of Business and Industry Centre County (CBICC) through membership and initiative participation.
 - Responsible Departments: Administration

Progress:	0%	25%	50%	75%	100%
Notes:	The Township provides resources to support the mission of the CBICC.				

Objective 3.4: Implement initiatives that connect young residents (ages 18-35) to local government and help retain recent graduates in the Township and Centre Region.

- **Action Step 3.4.1:** Enlist student groups and grassroots organizations to help address local issues as they arise.
 - Responsible Departments: Administration
- **Action Step 3.4.2:** Where possible, provide internship opportunities for post-secondary and continuing education students.
 - Responsible Departments: Administration, Planning & Zoning, Police, Finance, Public Works

Progress:	0%	25%	50%	75%	100%
Notes:	Staff and elected officials have met with local business incubators and held preliminary discussions of future partnerships.				

Goal 4.0	Service Delivery
	Ensure service delivery in Ferguson Township is sufficient to accommodate growth, addresses new concerns of the

community, and is provided at the lowest responsible cost to residents.

Objective 4.1: Where appropriate and feasible, adopt a community approach to service delivery.

- **Action Step 4.1.1:** Prioritize department-wide and regional community policing strategies to address community issues.
 - Responsible Departments: Police, Planning & Zoning, Public Works, Administration
- **Action Step 4.1.2:** Work with volunteer fire companies to encourage participation in the volunteer firefighter program.
 - Responsible Departments: Administration, Police

Progress:	0%	25%	50%	75%	100%
Notes:	No progress has been made toward this objective.				

Objective 4.2: Identify and implement strategies to mitigate vehicle speeding, particularly in high-density residential developments.

- **Action Step 4.2.1:** Complete traffic calming policy.
 - Responsible Departments: Police, Public Works
- **Action Step 4.2.2:** Identify targeted areas for traffic enforcement.
 - Responsible Departments: Police, Public Works
- **Action Step 4.2.3:** Where advantageous, construct or encourage the implementation of traffic calming measures such as roundabouts, chicanes, and speed humps to mitigate excessive vehicle speeds.
 - Responsible Departments: Public Works, Planning & Zoning
- **Action Step 4.2.4:** Support legislation to allow local police use of radar.
 - Responsible Departments: Administration, Police

Progress:	0%	25%	50%	75%	100%
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Notes:	New street designs are including passive traffic calming measures. Police continue to enforce speed limits in targeted areas.
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Goal 5.0	Adequately Zoned Land
	Ensure Ferguson Township has adequately zoned land to accommodate current and future growth.

Objective 5.1: Improve current processes for reviewing and approving new subdivision and land development plans.

- **Action Step 5.1.1:** Complete selection of consultant to submit recommendations to the Board of Supervisors to update existing Subdivision and Land Development Ordinances.
 - Responsible Departments: Planning & Zoning, Administration
- **Action Step 5.1.2:** Review and update Subdivision and Land Development Ordinances and present to Board for adoption.
 - Responsible Departments: Planning & Zoning, Administration
- **Action Step 5.1.3:** Implement permitting software in conjunction with participating Centre Region municipalities and the Centre Region Code Administration.
 - Responsible Departments: Planning & Zoning, Administration
- **Action Step 5.1.4:** Develop an interdepartmental strategy to review subdivision and land development plans.
 - Responsible Departments: Planning & Zoning, Public Works, Administration
- **Action Step 5.1.5:** Revise zoning restrictions on alternative energies such as windmills and solar paneling to encourage renewable energy consumption.
 - Responsible Departments: Planning & Zoning

Progress:	0%	25%	50%	75%	100%
Notes:	Regional permitting software is nearly implemented. Subdivision and Land Development ordinance amendment RFP has been drafted.				

Objective 5.2: Develop and implement policies that concentrate growth in areas within the Regional Growth Boundary to discourage sprawl.

- **Action Step 5.2.1:** Rezone property within the Regional Growth Boundary based on forecasted growth and infrastructure in the Township.
 - Responsible Departments: Planning & Zoning
- **Action Step 5.2.2:** Use the Centre Region Comprehensive Plan update to assist in planning for future growth and for assessing revisions to zoning regulations.
 - Responsible Departments: Planning & Zoning, Administration
- **Action Step 5.2.3:** Determine the impact of Chesapeake Bay Tributary Strategy to infrastructure planning and growth forecasts.
 - Responsible Departments: Planning & Zoning, Public Works

Progress:	0%	25%	50%	75%	100%
Notes:	Completed update to Centre Region Comprehensive Plan. Regional Growth Boundary continues to be enforced, where possible, in the Township.				

Goal 6.0	Improve Communications
	Ferguson Township will utilize both traditional and new methods to improve communications and encourage involvement from residents in local government processes.

- **Objective 6.1: Update and maintain hardware and software used by Township staff.**
- **Action Step 6.1.1:** Complete transition to third-party Information Technology service provider.
 - Responsible Departments: Administration, Finance, Planning & Zoning, Police, Public Works
- **Action Step 6.1.2:** Develop a strategic plan for Information Technology that includes exploring new technology such as third party hosting and open-source applications.

- Responsible Departments: Administration, Finance
- **Action Step 6.1.3:** Maintain inventory of all computing hardware to allow sufficient time to prepare for replacement.
 - Responsible Departments: Administration, Finance
- **Action Step 6.1.4:** Evaluate open source software as a means to reduce software costs associated with commonly used office software
 - Responsible Departments: Administration, Finance

Progress:	0%	25%	50%	75%	100%
Notes:	Third-Party IT vendor has been selected. Inventory of hardware including PCs and servers has been created in conjunction with new IT vendor. Initial IT strategic plan discussions have commenced and staff is exploring free, open-sourced software for telecommunications.				

- Objective 6.2: Develop a communications strategy to improve transparency and strengthen media exposure.
 - **Action Step 6.2.1:** Provide Community Communications Coordinator with accurate and up-to-date information for timely distribution to residents.
 - Responsible Departments: Administration, Finance, Public Works, Planning & Zoning, Police
 - **Action Step 6.2.2:** Promote efforts in cooperating with other government entities in our printed and electronic newsletter, website, and media interviews.
 - Responsible Departments - Administration
 - **Action Step 6.2.3:** Develop efforts to promote and expand Constant Contact listservs.
 - Responsible Departments: Administration, Police

Progress:	0%	25%	50%	75%	100%
Notes:	Recruitment of Community Communications Coordinator has been completed. Township eNewsletter was launched in				

	June 2013. Constant Contact signup contest was completed in May 2013.
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- Objective 6.3: Encourage participation from new candidates on the Township’s Authorities, Boards, and Commissions.
 - **Action Step 6.3.1:** Consider term limitations on Township Authorities, Boards, and Commissions.
 - Responsible Departments: Administration
 - **Action Step 6.3.2:** Create and maintain a listserv for residents interested in volunteer opportunities.
 - Responsible Departments: Administration
 - **Action Step 6.3.3:** Expand community outreach events such as ‘Coffee and Conversation’ and the ‘Homeowner and Condo Association Open Forum.’
 - Responsible Departments: Administration
 - **Action Step 6.3.4:** Distribute resident survey and use results to identify gaps in resident engagement.
 - Responsible Departments: Administration
 - **Action Step 6.3.5:** Organize focus group of young professionals to identify strategies to engage this demographic.
 - Responsible Departments: Administration

Progress:	0%	25%	50%	75%	100%
Notes:	The Township held a Homeowner and Condo Association Open Forum and several Coffee and Conversation Events.				

- Objective 6.4: Evaluate and implement eGovernment strategies designed to provide convenience and accessibility to Township residents.
 - **Action Step 6.4.1:** Explore and employ social media tools as an outlet for Township news and a means to encourage feedback on township services and current issues.

- Responsible Departments: Administration
- **Action Step 6.4.2:** Identify which Township functions could be enhanced by providing eGovernment services.
 - Responsible Departments: Administration, Public Works, Police, Planning & Zoning, Finance
- **Action Step 6.4.3:** Modify webpage layout and functionality to meet new demands of residents, students, businesses, and visitors.
 - Responsible Departments: Administration

Progress:	0%	25%	50%	75%	100%
Notes:	Draft social media policies created. New web hosting service selected; pending budget review.				

Goal 7.0	Accredited Law Enforcement
	To have the Ferguson Township Police Department recognized as an accredited law enforcement agency by the Pennsylvania Police Accreditation Coalition.

Objective 7.1: Attain accredited status by the Pennsylvania Police Accreditation Coalition.

- **Action Step 7.1.1:** Complete policy manual and supporting infrastructure upgrades.
 - Responsible Departments: Police, Public Works, Administration
- **Action Step 7.1.2:** Gather proofs to support Accreditation Standards.
 - Responsible Departments: Police

Progress:	0%	25%	50%	75%	100%
Notes:	Policy manual is nearing completion and accreditation is anticipated in 2014.				

- Objective 7.2: Maintain accredited status in compliance with the Pennsylvania Police Accreditation Coalition.

- **Action Step 7.2.1:** Revise police manual as needed to respond to changing requirements.
 - Responsible Departments: Police

Progress:	0%	25%	50%	75%	100%
Notes:	Progress will be made toward this objective once the Accreditation process is complete.				

Goal 8.0	Regional Programs
	Ferguson Township will continue to actively participate in regional programs that have a demonstrable positive impact on cost and quality of service delivery.

- Objective 8.1: Identify programs where continued and enhanced regional participation is desirable and develop a strategy to sustain that participation.
 - **Action Step 8.1.1:** Collect data on regional programs that are most important to Township residents and report results to elected officials.
 - Responsible Departments: Administration
 - **Action Step 8.1.2:** Evaluate the cost-effectiveness of regional services by comparing regional costs against costs of providing those services in-house or contracted with the private sector.
 - Responsible Departments: Administration, Planning & Zoning, Public Works, Finance
 - **Action Step 8.1.3:** Consider potential for providing services to other regional municipalities.
 - Responsible Departments: Planning & Zoning, Police, Public Works

Progress:	0%	25%	50%	75%	100%
Notes:	The Township implements strict accounting practices and routinely exceeds expectations of auditors and accepted standards.				

- Objective 8.2: Expand recycling programs in partnership with Centre Region Refuse and Recycling.
 - **Action Step 8.2.1:** Explore the feasibility and desirability of a regional organic composting program.
 - Responsible Departments: Administration, Public Works
 - **Action Step 8.2.2:** Launch an educational campaign and improve enforcement of commercial recycling requirements.
 - Responsible Departments: Administration

Progress:	0%	25%	50%	75%	100%
Notes:	Enforcement of commercial recycling requirements is expanding. COG considering including organic composting in new recycling contract.				

- Objective 8.3: Explore the potential to take a regional approach to addressing problems with animal control in the Township and surrounding municipalities.
 - **Action Step 8.3.1:** Work regionally to resolve needs for animal sheltering.
 - Responsible Departments: Administration, Police, Planning & Zoning
 - **Action Step 8.3.2:** Identify area animal shelters that may be interested in entering a contractual relationship with the Township and surrounding municipalities for kenneling services.
 - Responsible Departments: Administration, Police, Planning & Zoning
 - **Action Step 8.3.3:** Develop and implement a policy on the keeping and controlling of exotic animals.
 - Responsible Departments: Police, Planning & Zoning

Progress:	0%	25%	50%	75%	100%
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Notes:	No progress has been made toward this objective.
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Goal 9.0	Ensure Minimal Disruption Ferguson Township will strive to be prepared to respond to unpredictable events to ensure minimal disruption of services.
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- Objective 9.1: Improve and maintain stormwater management practices.
 - **Action Step 9.1.1:** Monitor state legislation for the authorization to create a stormwater management authority.
 - Responsible Departments: Administration
 - **Action Step 9.1.2:** Engage Homeowner and Condo Associations with best management practices for stormwater management.
 - Responsible Departments: Public Works
 - **Action Step 9.1.3:** Evaluate current condition of stormwater detention basins and identify their likelihood of failure.
 - Responsible Departments: Public Works
 - **Action Step 9.1.4:** Develop programs to meet Municipal Separate Storm Sewer Program (MS4) requirements and the National Pollutant Discharge Elimination System (NPDES) permit requirements.
 - Responsible Departments: Public Works

Progress:	0%	25%	50%	75%	100%
Notes:	Efforts have begun to educate Homeowner and Condo Association board members about storm water management practices in the Township. Public Works staff and Engineering complete MS4 report annually for all storm water basins in the Township.				

- Objective 9.2: Complete, test, and modify the Township's Continuity of Operations Plan (COOP).

- **Action Step 9.2.1:** Finalize and maintain ‘disaster recovery template’ provided by Agility Recovery.
 - Responsible Departments: Administration
- **Action Step 9.2.2:** Formalize agreement with recovery site for alternative facility location.
 - Responsible Departments: Administration
- **Action Step 9.2.3:** Coordinate and implement testing of disaster recovery plan with Agility Recovery.
 - Responsible Departments: Administration
- **Action Step 9.2.4:** Develop, distribute and encourage personal emergency response plans.
 - Responsible Departments: Administration
- **Action Step 9.2.5:** Coordinate with all departments and staff to ensure adequate understanding and individual responsibilities of the recovery plan.
 - Responsible Departments: Administration

Progress:	0%	25%	50%	75%	100%
Notes:	Agility Recovery template and portal are complete. Draft recovery site agreement sent to Weis Markets for review and approval.				

- Objective 9.3: Consider the value and cost associated with expanding winter maintenance on bikeways.
 - **Action Step 9.3.1:** Identify bike paths that are most heavily utilized as targets for winter maintenance.
 - Responsible Departments: Public Works
 - **Action Step 9.3.2:** Coordinate winter maintenance on bike paths with adjacent municipalities and private owners to eliminate gaps in coverage.
 - Responsible Departments: Administration, Public Works
 - **Action Step 9.3.3:** Explore the possibility of contracting out bike path winter maintenance.
 - Responsible Departments: Public Works

Progress:	0%	25%	50%	75%	100%
Notes:	Township road crew has begun to maintain some bike paths during the winter months.				

Goal 10.0	Pristine Open Space
	Ferguson Township hopes to maintain some of the most pristine open space and developed parks in Pennsylvania.

- Objective 10.1: Promote environmental and social stewardship in parkland development.
 - **Action Step 10.1.1:** Ensure that existing and proposed facilities comply with the requirements of the Americans with Disabilities Act (ADA).
 - Responsible Departments: Public Works
 - **Action Step 10.1.2:** Encourage parkland designs that do not create adverse environmental impacts by employing practices such as reducing impervious surfaces, harvesting rainwater, and providing for bicycle parking and accessibility.
 - Responsible Departments: Public Works, Planning & Zoning

Progress:	0%	25%	50%	75%	100%
Notes:	New municipal and regional park designs include the provision of ADA facilities and the institution of best management practices for parkland design and development.				

- Objective 10.2: Identify the advantages of establishing a street tree commission.
 - **Action Step 10.2.1:** Create a scope of responsibilities the street tree commission would carry out. Consider modeling commission after State College Borough's.
 - Responsible Departments: Public Works

- **Action Step 10.2.2:** Determine who should comprise the committee and match interested candidates accordingly.
 - Responsible Departments: Public Works, Administration
- **Action Step 10.2.3:** Develop new ordinance addressing street tree maintenance and program administration.
 - Responsible Departments: Public Works, Administration

Progress:	0%	25%	50%	75%	100%
Notes:	Draft street tree ordinance has been created and is currently under review.				

- Objective 10.3: Continue support of Centre Region Parks and Recreation and an interconnected, regional park network.
 - **Action Step 10.3.1:** Identify in park master plans the potential for connecting trails to other parks and surrounding residential neighborhoods and places of interest.
 - Responsible Departments: Planning & Zoning, Public Works
 - **Action Step 10.3.2:** Cooperate with municipal members of the Centre Region Council of Governments to work toward the development of the Whitehall Road Regional Park.
 - Responsible Departments: Administration, Public Works, Planning & Zoning, Police
 - **Action Step 10.3.3:** Provide Centre Region Planning Agency staff with current information on the supply, demand, and use of public parks and open space for the development of a Regional Open Space Plan.
 - Responsible Departments: Planning & Zoning, Administration

Progress:	0%	25%	50%	75%	100%
Notes:	Whitehall Road Regional Park is in the initial stages of development.				

- Objective 10.4: Actively seek new funding outlets for land acquisition and development of Township and regional parks.

- **Action Step 10.4.1:** Research funding sources at state and federal levels, and university research funding, for recreational facilities, parkland development, and agricultural land preservation.
 - Responsible Departments: Administration

Progress:	0%	25%	50%	75%	100%
Notes:	No progress has been made toward this objective.				

GENERAL FUND DEPARTMENTAL BUDGETS

Revenues

301 REAL ESTATE TAXES

301.010 Real Estate Taxes (2.422 mills)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,301,618	\$1,319,356	\$1,331,600	\$1,344,916

During the period from January 1, 2014 through September 30, 2014, 52 new single family or multifamily homes were issued permits. For all of 2013, 80 new single family or multifamily permits were issued.

According to Trulia.com, the real estate sales website for the week ending September 24, 2014,

Market View for State College i

Average Listing Price

\$351,746

for week ending
Sep 24

↑ +\$15,601
+4.6%
W-O-W

Median Sales Price

\$240,000

Jun '14 - Sep '14

↓ \$2,000
-0.8%
y-o-y

Home Standings

299 Homes for Sale
2 Open Homes
402 Recently Sold
6 Foreclosures

Market Trends for State College i



Average Listing Price	\$351,746	+4.6%	W-O-W
Median Sales Price	\$240,000	-0.8%	y-o-y
Average Price/sqft	\$153	+5.5%	y-o-y
Number of Sales	149	-32.0%	y-o-y

[More State College Market Trends](#)

The average historical growth rate in total assessed value for the most recent five years is approximately 1.0% per year.

The budget reflects that most of the Township real estate taxes are escrowed by property owners and paid during the discount period at 2% discount.

According to the Centre County Assessment Office for Ferguson Township, the assessed values are summarized in the following table

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
301.020 Delinquent real estate taxes (<1.0% of above)	\$27,660	\$10,000	\$16,000	\$16,000

For the current budget, the delinquent real estate taxes have been estimated at approximately 1% of the real estate tax.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
301.600 Supplemental real estate taxes	\$5,451	\$5,000	\$1,000	\$1,000

Each year new tax parcels along with property improvements are added to the tax duplicate. Generally, these additions do not meet the deadline for the original duplicate printing and are placed in a supplemental duplicate printing. Taxes are collected from these property owners through this billing process.

310 LOCAL ENABLING TAXES

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
310.010 Real Estate Transfer Tax (1.25%):	\$1,626,072	\$1,000,000	\$1,350,000	\$1,200,000

The Real Estate Transfer taxes are paid at the time that property transfers from one property owner to another. The transfer tax is levied at 2.75% of the sale value, with 1.0% allocated to the Commonwealth of Pennsylvania; 0.5% allocated to the School District; and the remaining 1.25% allocated to the Township. This tax revenue varies with the number of the real estate transfers in any given year. As the market value of properties change, the amount of the transfer tax changes. With the continued increase in State College real estate market values and the population growth of Ferguson Township, it is reasonable to estimate that the transfer tax revenue will grow along with these factors. In 2013, two large sales have skewed the average amount of this tax revenue. Raytheon property and the Copperbeech Townhomes property were sold for significant amounts. For comparative purposes the Township has collected the following amounts in real estate transfer taxes

Year (actual)	Tax	\$ Change	% Change
2015 Proposed	\$1,200,000	\$ (150,000)	-11.11%
2014 Projected	\$1,350,000	\$ (276,072)	-16.98%
2013	\$1,626,072	\$ 656,585	67.72%
2012	\$969,487	\$ 136,907	16.44%
2011	\$832,580	\$ (7,420)	-0.88%
2010	\$840,000	\$ (595)	-0.07%
2009	\$840,595	\$ (443,405)	-34.53%
2008	\$1,284,000	\$ 32,000	2.56%
2007	\$1,252,000	\$ (142,000)	-10.19%
2006	\$1,394,000	\$ (53,000)	-3.66%
2005	\$1,447,000	\$ 311,000	27.38%

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	2013 Actual	2014 Budget	2014 Projected	2015 Budget
310.021 Earned Income Tax (1.40%)	\$6,071,913	\$6,124,474	\$6,210,083	\$6,396,386

The Earned Income tax is levied on the employees residing in the Township. The Township's tax rate is listed below. Beginning in 2012, the Earned Income Taxes for the 2012-year and the future will be collected by the Centre County Tax Agency, through a contract with the State College Borough. The first year collection fee is 2.4% of the tax collected for the Township. This fee will be deducted from the taxes collected. The Township will net the remaining 97.6% of the taxes collected. Each year the Centre Tax Agency reconciles its actual costs with the fee collected and credits any excess fee collected. The Township has approximately 9,000 individual tax returns per year.

Tax Year	Tax Rate	Gross Taxes	\$ Change	% Change	Fees	Net Taxes
2015	1.40%	\$ 6,553,674	\$ 190,884	3.00%	\$ 157,288	\$ 6,396,386
2014 Projected	1.40%	\$ 6,362,790	\$ 185,324	3.00%	\$ 152,707	\$ 6,210,083
2013	1.40%	\$ 6,177,466	\$ 146,059	2.42%	\$ 148,259	\$ 6,029,207
2012	1.40%	\$ 6,031,407	\$ 127,748	2.16%	\$ 144,754	\$ 5,886,653
2011	1.40%	\$ 5,903,659	\$ 450,540	8.26%		\$ 5,903,659
2010	1.40%	\$ 5,453,119	\$ (43,748)	-0.80%		\$ 5,453,119
2009	1.40%	\$ 5,496,867	\$ (137,626)	-2.44%		\$ 5,496,867
2008	1.40%	\$ 5,634,493	\$ 367,066	6.97%		\$ 5,634,493
2007	1.40%	\$ 5,267,427	\$ 218,152	4.32%		\$ 5,267,427
2006	1.40%	\$ 5,049,275	\$ 425,055	9.19%		\$ 5,049,275
2005	1.40%	\$ 4,624,220				\$ 4,624,220

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
310.051 Local Services Tax (\$47 per person)				

\$329,354 \$310,000 \$300,000 \$310,000

FYE 2014 and 2015 includes a 3% fee for collection, shown net of the fee.

Effective January 1, 2009, the Local Services Tax was enacted. The LST provides for a low-income exemption of \$12,000 and a prorated assessment and withholding of the tax over the number of pay periods of an employer.

The LST is levied at the rate of \$52 per year for wages exceeding \$12,000 for the Township and a zero (\$0) exemption amount for the school district. Five dollars (\$5) of the total tax is allocated to the State College Area School District (SCASD) and the remaining or \$47, allocated to the Township. For amounts under \$12,000, any amount up to \$5 is allocated to the school district first and any remaining amounts collected over the \$5 is allocated to the Township.

The State College Borough is the current collector of the LST tax for the Township.

Note that the collector began deducting a 3% collection fee from gross collections before remitting to the Township in 2013.

321 BUSINESS LICENSES & PERMITS

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
321.061 Transient Retailers	\$1,700	\$500	\$300	\$500

The Township requires that individuals conducting solicitation and transient businesses within the Township obtain permits. These permits are based upon the amount of time that the individual or business would like to conduct an activity in the Township, and fees have been established in accordance with the current Township Fee Resolution as follows:

TRANSIENT	PEDDLING
\$50	\$10
\$250	\$40
\$500	\$80
\$1,000	\$200

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
321.062 Home Occupation Permits	\$125	\$100	\$200	\$200

With the adoption of the Township’s Fee Resolution, the Township charges a fee for home occupation permits to recover the costs associated with tracking and issuing these permits.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
321.080 Comcast Cable Franchise Fee				

\$216,990 \$220,000 \$232,000 \$235,000

The Township is entitled to collect a 5% Franchise Fee from the cable operator under the Cable Franchise Ordinance that was adopted in August 2008. The Franchise Agreement provides that all customers, services and programming revenues be assessed at 5.0%. In addition, the cable operator is required to pay to the municipality these assessed revenues on a quarterly basis. The budgeted revenue is estimated to increase slightly for 2015. This estimate is based on \$4,700,000 in annual gross revenues for all cable services in Ferguson Township.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
321.081 Windstream Franchise Fee	\$11,527	\$3,200	\$7,500	\$7,500

A second cable company provides services to a small portion of the Township and has a franchise that also requires a franchise fee of 5% of gross revenues.

322 NON-BUSINESS LICENSES & PERMITS

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
322.030 Municipal Liens	\$990	\$0	\$120	\$0

The Township has \$12,900.88 in outstanding municipal liens on file with the County Recorder of Deeds. At the time of a property transfer, these liens are paid in full with interest. Until a transfer occurs, no funds are remitted to the Township.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
322.082 Sign Permits & Renewals	\$22,913	\$11,500	\$11,000	\$11,000

Sign permitting and license renewals are an important part of the Zoning Administrator’s responsibilities. This program has been completely computerized to allow for the tracking of permits and licensing of existing and new signs erected in the Township. The sign licensing and permit fees have not changed since 1992 and the current fees are based on current Township Fee Resolution that sets forth the current fees for licensing and permitting as follows:

FEE				
ITEM	0-10 SQ FT	11-50 SQ FT	51-100 SQ FT	100+ SQ FT
Initial Permit	\$15	\$25	\$45	\$80
Renewal	\$10	\$20	\$40	\$75

322.083 Conditional Use Hearing Permits	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$325	\$0	\$150	\$150

The current fees are based on current Township Fee Resolution that sets forth the current fees for conditional use hearings, licensing and permitting.

322.300 Driveway Permits	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$2,650	\$1,500	\$3,500	\$3,000

The Driveway Permit requirements were instituted in 1989 in order to address problems experienced with access to public streets. This permit is applied for in conjunction with a zoning permit and sets forth the requirements of the applicant to make the appropriate connection with a public street so as not to compound or create storm drainage problems. There is a \$50 fee per permit.

322.500 Pave Cut Application Fees	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$6,900	\$4,200	\$5,500	\$5,000

This revenue account fluctuates annually based on the amount of utility work conducted within the Township's right-of-ways. In accordance with the Township's Street Occupancy Ordinance, utilities that occupy the Township's right-of-way are required to apply for a Highway Occupancy Permit and to pay an application fee set at \$150 per application plus a roadway restoration deposit. These fees are required in order to cover the costs of inspection services and the actual issuance of the permit to ensure compliance with the Township's Highway Occupancy Ordinance.

322.900 Fiber Optic License Fees	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$53,428	\$26,714	\$26,714	\$26,714

The Township has negotiated two fiber optics right-of-way agreements. Each agreement is for a ten-year term.

NAME	AGREEMENT TERM	ANNUAL PAYMENT
Northeast ITS	12/16/2009 to 12/31/2019	\$22,143.60
Synesys	8/16/2012 to 12/31/2021	\$4,570.20

331 FINES

331.010 Magistrate Fines	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$9,662	\$15,000	\$5,000	\$5,000

This revenue account is a combination of funds received from the County Court system for individuals who have been fined for violations and those who are on a payment program through the County.

331.110 DUI Fines/Restitution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$29,870	\$22,500	\$28,000	\$28,000

Since 1989, the Township has utilized a fee that is billed to individuals who are found guilty of violating the DUI section of the Motor Vehicle Code. Through the Centre County Court Administrator's office, this fee is added to any fines levied by the Court. The fees are also representative of the police officers' time and testing costs incurred due to the arrest of the individual. Historically, defendants have paid these costs on an installment basis. There are occasions, however, when these fines are not paid, such as when the individual has been found guilty of an additional offense, or if an individual violates his/her Accelerated Rehabilitation Schedule (ARD). Normally, defendants through the Court Administrator's office pay the fees on a monthly basis. This increase is the result of the new booking facility. The current fee the Township receives is \$380 per case.

331.120 False Alarm Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$975	\$525	\$500	\$750

The Centre Region municipalities implemented a false alarm fee to reduce and curtail the number of false alarms that were consuming police and fire services. False alarm fees are billed based on the current Fee Schedule.

331.140 Motor Vehicle/Parking/ Grass & Weeds / Snow Violations	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$79,929	\$60,000	\$60,000	\$60,000

The receipt of these funds reflects the fines paid for parking and ordinance violations issued by the Police Department and the Ordinance Enforcement Officer in addition to fines by the District Court Judge. This includes motor vehicle fines.

341 INTEREST

341. Interest Earnings	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$42,512	\$61,500	\$31,500	\$31,500

341.00 0	JSSB Bank Interest	\$20,00 0
341.01 0	JSSB Earned Income Tax Account Interest	\$50
341.02 0	JSSB Real Estate Tax Account Interest	\$1,450
341.10 0	Morgan Stanley Investment Account	\$10,00 0

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in Jersey Shore State Bank. Based on the interest rate earned on funds maintained at Jersey Shore State Bank, the Township moved funds from PLGIT to Jersey Shore State Bank in 2014.

342 RENTS & ROYALTIES

342.200 Rent of Township Property	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$75	\$0	\$0	\$0

Occasionally, the Township rents the main meeting room to groups. This line item provides for accounting of this

342.210 COG Building Rental Payment	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$42,828	\$42,828	\$42,828	\$42,828

The COG Building was financed by a bond issue and is owned by the participating municipalities. As part of the building project, the municipalities receive “rental payments” from the various COG agencies similar to the rental payments the COG was making to the State College Borough when it was renting Borough facilities. Rent is based on \$11.70 per square foot. Ferguson Township’s share is 23.13%. This lease expires in the year 2028.

342.220 Mobile Command Post Storage Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$1,280	\$1,280	\$1,280

This provides for charges related to storage of the Mobile Command Post vehicle at the Township.

351 FEDERAL GRANTS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
351.030 DUI & Corridor Grant Reimbursements				
	\$50,794	\$45,000	\$45,000	\$45,000

Since 1995, the Township has received DUI Checkpoint grant funding to provide for police officers' overtime, materials and testing supplies to conduct checkpoints for violators of the Motor Vehicle Code. This program is administered by Ferguson Township for all of Centre County, and all of the police departments within the County participate in staffing the checkpoints. The current grant period ends September 30, 2015.

354 STATE GRANTS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
354.022 Buckle-Up Reimbursement				
	\$9,523	\$4,500	\$1,650	\$4,500

This account provides for the reimbursements from the Buckle-Up program based on the costs to the Township...

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
354.025 Drive Safe Reimbursement				
	\$0	\$3,000	\$3,000	\$3,000

This account provides for the reimbursements from the Drive Safe Program based on the costs to the Township.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
354.027 BNI Local Drug Task Force				
	\$13,601	\$9,900	\$10,500	\$9,000

The Attorney's General Bureau of Narcotics provides grant funding for the Centre County Drug Task Force in which our officers participate. The funding is 100% of the cost of officer overtime (including benefits) related to this program. In 2013, the Township assigned a full-time detective to this program and assigned a patrol officer to the Township detective detail to replace the assigned drug detective. This is reimbursed based on cost to the Township.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
354.030 Winter Snow Agreement				
	\$2,285	\$2,080	\$2,157	\$2,157

In 2010, the Township entered into a new 5-year agreement, ending in 2015, with the Pennsylvania Department of Transportation to remove snow and ice from Whitehall Road from Route 26 to Blue Course Drive.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
354.070 DCNR Grant Revenues				

\$662 \$0 \$14,000 \$0

This line item accounts for miscellaneous grant revenues from DCNR in 2014, the township received grant money for street tree vitalization.

355 STATE SHARED REVENUE

355.010 Public Utility Realty Taxes (PURTA)	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$11,225	\$11,732	\$11,732	\$11,732

PURTA is a grant that the Township applies for annually to the Pennsylvania Department of Revenue. The grant funding comes from fees in-lieu-of-taxes collected by the Department of Revenue on properties owned by utility companies. The application is submitted in July or August of each year, with funding typically received in October or early November. The basis of the grant amount is the value of the utility property and the millage rate of the municipality. The payment is based on the prior year's collections.

355.040 Liquor License Tax	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$3,000	\$3,000	\$3,000	\$3,000

The Township receives licensing fees for ten (10) locations that have liquor-licensed establishments. Annually, the Commonwealth of Pennsylvania's Bureau of Liquor Control issues licenses that include a \$300 annual fee that is remitted to the municipality where the licensed establishment is located. Establishments with liquor licenses in Ferguson Township include Collegiate Subs, American Legion Post 245, JAC Inc., The Old Oak Tavern, the Northland Recreation Center Inc., We Three Brewmeisters Bed and Breakfast, Metz Enterprises, Inc., the Veterans Club 5825 Inc, Brownies Valley Tavern and the Giant Food Store.

355.050 Act205 Pension State Aid	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$279,674	\$279,674	\$278,833	\$278,833

The State provides funding assistance for the Township's pension plans in accordance with Act 205. The state requires the state funding be transferred into the appropriate pension plans within 60 days of receipt. This funding is commonly received in late September or early October.

355.070 Foreign Fire Relief Funding	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$151,708	\$151,708	\$143,903	\$143,903

The State provides funding assistance for Township Foreign Fire Company annually. This funding is derived from a 2% tax on out-of-state insurance companies writing policies in

PA. In accordance with DCED regulations, this funding needs to be deposited in the General Fund Revenue and then transferred to the appropriate Fire Company within 60 days of receipt. This funding is generally received in late September or early October and then transferred to the State College Fire Relief Association.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
355.080 Marcellus Shale Impact Fee	\$16,116	\$20,875	\$12,015	\$12,015

In 2012, the State implemented an impact fee on the Marcellus Shale drillers under Act13. This fee is collected by the PA Public Utility Commission and distributed to the municipalities. The amount of money is based on the number of active wells in the county. There are restrictions for the use of the funds, there are reporting requirements related to the payments and the Township has designated these funds for transfer to the Capital Reserve Fund. The Township is designated as a non-contiguous or non-host municipality and receives 13.5% of the Centre County funding based on this status.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
355.090 State Police Fines	\$4,468	\$5,000	\$5,500	\$5,500

Beginning in 2014, the Township is recording the State Police Fines in a separate general ledger account. The fines are reimbursement for municipalities with a police force that do not require State Police coverage.

356 STATE PAYMENTS IN-LIEU

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
356.010 State Forest Lands	\$2,764	\$2,764	\$2,764	\$2,916

The Commonwealth has 4,432.5 acres of State Forest within the Township. The Township receives an allocation of \$1.20 per acre as in-lieu-of-tax payments on State Forest Lands (\$.40 cents from the Act of May 17, 1929 and \$.80 cents from Act 102 of 2006). However, the Township typically only receives 30% of the permitted amount. Beginning in 2015, 423 additional acres are expected to be added to the state forest in-lieu payment.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
356.020 Game Commission Lands	\$3,064	\$3,064	\$3,064	\$3,064

The Commonwealth has 2,553.5 acres of game lands within the Township. The Township receives an allocation of \$1.20 per acre as in-lieu-of-tax on State Game Lands (\$.40 cents from the Act of May 17, 1929 and \$.80 cents from Act 102 of 2006). However, the Township typically only receives 30% of the permitted amount.

357 LOCAL GOVERNMENT GRANTS

357.030 County Liquid Fuels Tax Grant	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$0	\$0

No funding is budgeted for 2015, although an application for funding has been submitted for \$30,000 towards the Circleville Road project.

358 LOCAL GOVERNMENT SHARED PAYMENTS

358.300 Custodian Services Revenue	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$24,008	\$25,215	\$25,735	\$26,458

This account provides for the revenue received for custodian services provided to the Centre Region Council of Government. The Township and the Centre Region COG enter into a services agreement annually that provides 4 hours of custodial services daily. This includes 10% overhead costs.

359 LOCAL PAYMENTS IN-LIEU

359.000 Penn State Tax Settlement	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$9,792	\$130,046	\$136,731	\$136,731

This line item represents revenues received from the revised Tax Settlement Agreement reached with the Pennsylvania State University in 2005 and a supplemental agreement entered into in 2008. Ferguson Township receives 13.81% of the total impact fee. This agreement provides for increases bi-annually based on the average of the December CPI-U of the most recent two years. Increases occur every other year beginning in December 2004. The next increase will occur on December 15, 2016. The contract ends in the year 2028.

Year	Avg CPI	Impact Fee	Fee in Lieu
2016		\$133,034	\$3,697
2014	2.35%	\$133,034	\$3,697
2012	3.5%	\$127,060	
2010	6.3%	\$122,743	
2008	2.8%	\$115,487	
2006	6.4%	\$112,341	
2004		\$105,562	

361 GENERAL GOVERNMENT REVENUE

361.000 Administrative Fee Revenue	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$25	\$30	\$51	\$0

This account reflects the administrative costs related to the finance office for billing and billing related activities. This account also includes pass through bank charges for non-sufficient funds, etc.

361.310 Subdivision Plan Submission Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$5,383	\$2,750	\$3,000	\$3,000

The Township requires a \$100 fee for time extensions to help offset the cost to administer plans after approval by the Board of Supervisors.

361.320 Site Plan/Land Development Plan Subdivision Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$1,250	\$1,000	\$1,600	\$1,600

The Township's current fee schedule provides for a fee ranging from \$300 to \$750 (depending on the size of the development) for the submission of site and land development plans. The Township further divides submissions into subdivision plans and lot consolidation plans that are charged a fee ranging from \$200 to \$600.

361.321 Township Engineer Review Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$25,954	\$17,500	\$13,000	\$13,000

The Township Engineer bills time at a rate of two times base salary and benefits for special projects in accordance with the fee schedule.

361.330 Zoning Permits	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$16,790	\$12,000	\$17,500	\$17,500

This account is for the fees for zoning permits issued to residents and businesses in accordance with the Township ordinances and the current fee schedule. Details of the permits issued are listed below:

Description	2012	2013	2014 thru 9/30
New Homes	39	40	
Multi-Units	47	8	
Additions	50	43	
Other	224	226	

Total	360	317	
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	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
361.331 Rental Permits	\$5,644	\$1,650	\$1,500	\$2,875

In 2012, the Township began receiving funds from the various property owners as rental permit fees to cover the costs of the health inspector services related to tenant complaints. These fees are collected as part of the Centre Region Code Agency rental permit program. As of October 2014, the Township had 2875 rental units. This amount reflects 1/3 of the total \$3 fee per unit since rental permits are valid for 3 years.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
361.340 Hearing/Variance Fees	\$8,150	\$4,500	\$11,400	\$5,000

The Township charges a fee of \$250 for all hearings on variances and appeals of the Zoning Officer's decisions. This fee has covered the cost of conducting such hearings. This estimate is based on 20 hearings.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
361.410 Lighting Plan Application Fee	\$900	\$500	\$500	\$500

This is an application fee for customers interested in installing outdoor lighting.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
361.630 State College Area School District Tax Collection Commission	\$49,438	\$48,750	\$43,950	\$40,000

Since the implementation of the 511 Taxes by the State College Area School District, the Township has acted as the tax collection agent for the School District on real estate and earned income taxes. In 2003, the Township and School District entered into an agreement for Earned Income Tax and Real Estate Tax collection for 50% reimbursement based on actual costs.

Beginning in 2013, the amount of funding from the school district has been reduced, since the Centre Tax Agency rather than the Township is collecting the Earned Income Tax. This also reduces revenue to the Township.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
361.650 Tax Certifications	\$8,045	\$6,000	\$6,000	\$6,000

This provides for charges related to certifying property tax payments. The current charge is \$5.00 per certification each for the school and the Township.

361.710 Miscellaneous Bid Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$115	\$100	\$100	\$100

This line item is revenue received for miscellaneous project contractor bid fees.

362 PUBLIC SAFETY REVENUE

362.000 Miscellaneous Police Revenue	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$3,981	\$0	\$400	\$0

This line item provides for accounting of miscellaneous police revenues not recorded in other accounts.

362.010 Ag Progress Days Revenue	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$6,482	\$4,150	\$5,776	\$5,776

This is reimbursement from Penn State University for the expenses related to the police services during the annual Ag Progress Days event. This is based on 84 hours @ \$69.18/hour.

362.101 Police Assistance at PSU Football Games	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$43,407	\$25,000	\$31,000	\$31,000

Revenues are received from Penn State University for assistance at sporting events by the Township Police Department. This estimate is based on 448 hours @ \$69.18/hour

362.110 Accident Reports	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$2,820	\$2,550	\$3,600	\$3,600

Accident reports are provided at a cost of \$15 per report. This estimate is based on 240 accident reports.

362.111 Local Background Checks	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$75	\$0	\$40	\$0

For non-criminal justice hiring needs, the police charge a small fee for researching employment backgrounds at the request of local businesses.

362.450 Special Events Permits	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$25	\$0

This line item accounts for special event permits in accordance with Township ordinances and fee schedule.

363 PUBLIC WORKS REVENUE

363.100 Sidewalk Repairs/Replacements	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$1,071	\$0	\$62	\$0

This line item accounts for the charges to repair or replace sidewalks in lieu of contractor or homeowner.

363.220 Residential Parking Permits	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$148	\$100	\$250	\$250

This account is for issued parking permits that have not been returned by the resident for refund.

363.510 Miscellaneous Project Revenue	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$1,000	\$0	\$0	\$0

This line item accounts for miscellaneous revenue related to unexpected public works projects.

365 HEALTH SERVICES

365.200 Health Inspection Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$8,018	\$7,700	\$9,000	\$9,000

According to the detail invoices received through September 2014, the following inspections were completed. The amount charged to the Township is based on hours and administrative costs plus mileage. The State College Borough's Health Department provides the

Quarter	Restaurants/Retail	Others
4 th Qtr 2013	16	2
1 st Qtr 2014	11	0
2 nd Qtr 2014	17	2
3rd Qtr 2014	NA	NA

inspections.

389 MISCELLANEOUS REVENUE

389.XXX Miscellaneous Revenues	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$14,015	\$7,000	\$2,850	\$0

These accounts are for revenue received that is not specifically assigned to another account, such as purchasing card rebates, net online payment fees, flex plan forfeitures, safety program awards and health insurance refunds

389.020 Insurance Claims/Refunds	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$39,544	\$0	\$5,100	\$0

This line item provides for separate accounting of property insurance claim payments and refunds.

392 INTERFUND TRANSFERS IN

392.030 Transfers In-Capital Reserve Fund	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$200,000	\$0	\$0	\$0

This line item provides for one-time transfers from the Capital Reserve Fund to the General Fund to reimburse for expenses paid out of the general fund...

392.031 Transfers In-Regional Capital Recreation Projects Fund	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$35,000	\$0	\$0	\$0

This line item provides for one-time transfers from the Capital Recreation Projects Fund to the General Fund to reimburse for expenses paid out of the general fund.

392.065 Transfers In-Non-Uniform Pension Plan	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$75,617	\$70,700	\$44,375	\$0

This accounts for the reimbursement from the Non-Uniform Pension Plan of General Fund prefunding of the plan as the result of State Aid. A portion of the Act 205 is historically available to reimburse the Township minimum pension obligation.

	2014	2015
MMO	\$156,065	\$172,470
Estimated Payments	-\$132,000	-\$132,000
State Aid Allocation	-\$68,440	-\$23,558
Estimated Refund	\$44,375	\$-0-

395 REFUND OF PRIORS YEARS EXPENDITURES

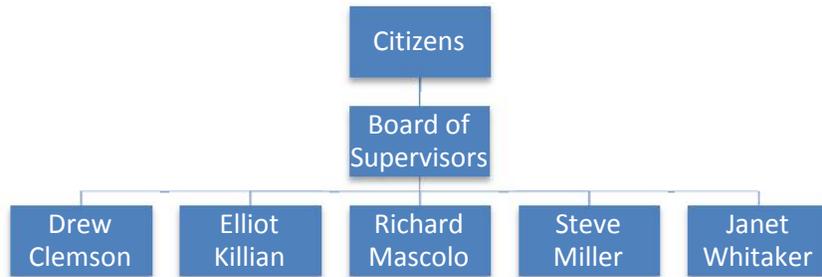
395.000 Refund of Prior Years' Expenditures	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$274	\$0	\$257	\$0

This line item provides for separate accounting of refunds of prior years' expenditures.

General Government

400 GENERAL GOVERNMENT

Elected Officials Organizational Chart



400.105 Supervisors Salaries (see salary schedule)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$20,625	\$20,625	\$20,625	\$20,625

Pursuant to the Township’s Home Rule Charter, each member of the Board receives an annual compensation of \$4,125. Payments are made in monthly installments to each Board member in the amount of \$343.75 per month.

400.240 General Expense	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$6,003	\$3,850	\$3,360	\$3,850

This expenditure item covers the miscellaneous expenses of the Board. Such items include work session refreshments, hosting annual COG General Forum meeting, promotional items, printer cartridges, paper, awards, memorials and celebration contributions. The projected cost of the ABC appreciation and recognition dinner is approximately \$39 per person plus any facility rental and recognition costs for a total of approximately \$1,950.

400.320 CNet Contribution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$19,591	\$15,610	\$15,610	\$16,381

Since 2009, the Township has been a member of CNet, the local government channel that has recorded and broadcast the Board of Supervisors meetings. The Township has utilized CNET to advertise all of its Board and Planning Commission agendas, sponsored Spring Creek Watershed meetings, and used the bulletin board to announce open houses

and Coffee and Conversation meetings. This appropriation will not provide for coverage of the Planning Commission meetings. A Board of Directors governs CNet with one representative from each of the funding partners. That Board develops a budget annually. Funding for CNet is based on a formula using broadcast events and bulletin board postings. The budget projects a 5% increase for 2015.

400.330 Transportation	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$500	\$500	\$500

This line item covers the cost of transportation for Board members who travel in their personal vehicles while conducting Township business. Reimbursement for mileage is at the Internal Revenue Service approved rate.

400.420 Dues, Subscriptions, Memberships & Conferences	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$6,785	\$11,015	\$8,750	\$10,875

This expenditure items covers the various subscription, memberships and dues expenses of the Board. Included in this expense item are the costs associated with attending the Pennsylvania Municipal League (PML) annual conference. The 116th Annual Convention in 2015 is planned for Allentown, from June 23-26... The budget anticipates that four Board members may wish to attend the conference, or portions of the conference. The budget provides for registration, meals and hotel accommodations.

Board members that have attended the convention in the past, have found it to be valuable by increasing their understanding of their roles in local government, to learn about how other municipalities deal with similar problems, to receive updates on legislation that may affect municipal governments, and to deal with current issues. The convention also allows attendees to network with fellow local elected officials from across the Commonwealth from a variety of different size municipalities.

From a membership standpoint, the PML acts as our municipal voice in both the State Legislature and in Congress. By doing so, it keeps us informed about current legislation and carries our concerns to the State and Federal Legislators by educating our fellow members, and through professional lobbyists. During this past year, the League continued to be very active advancing the Core Communities in Crisis initiatives that is focused on pension, collective bargaining and mandate reforms. New legislation has been introduced and legislative committee hearings have been held on Act 111 reform and pension reform. In addition to this very important aspect of the League, the League also provides programs designed that specifically address municipal concerns. The services include the Penn PRIME insurance, which provides worker’s compensation insurance and all lines of liability insurance; U-Comp insurance that provides unemployment compensation insurance; PELRAS (Public Employer Labor Relations

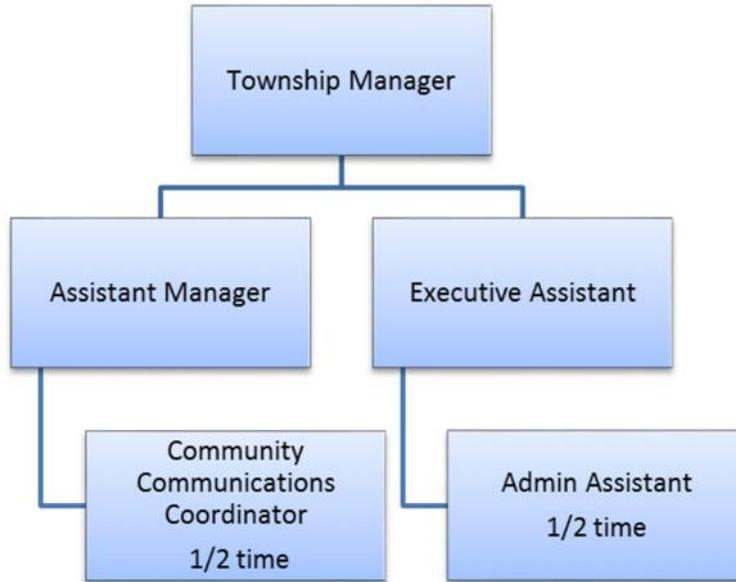
Advisory Service) providing training and discounted rates for high quality labor law firms; and training programs for elected and appointed officials. Included in this budget line item are seminars conducted by PML and may be helpful for Board members. This allocation consists of the following:

PELRAS Membership (Public Employer Labor Relations Advisory Service	\$500	LP3 (Local Piggyback Purchasing Program)	\$65
Home Rule Advocacy Network	\$100	PML Annual Convention June 23-26 Allentown, PA	\$3,76 0
Centre County Township Officials Association	\$250	PML (Pennsylvania Municipal League)	\$5,50 0
CBICC (Chamber of Business and Industry for Centre County) dues	\$200	Miscellaneous Training	\$500

Administration

401 EXECUTIVE

Administration Organizational Chart



Administrative Department Mission Statement

The Department of Administration will strive to advance professional management through open and accountable government leadership dedicated to providing sound financial management, public safety, responsible planning, recreational opportunities and quality community infrastructure. Our goal is to continue as a progressive, healthy and livable community for future generations.

Administrative Department Goal Statement

The Township Manager, Assistant Township Manager and the Executive Assistant provide support in the Department of Administration. In addition, the department shares administrative support from an Administrative Assistant with Finance and manages the Community Communications Coordinator responsible for overall Township media, web page and newsletter information distribution. The Department is responsible for staff support to the Board of Supervisors and the overall administration of all operations, budgets, personnel, recordkeeping, intergovernmental relations, contracts and day-to-day responsibilities.

In 2014, the staff provided a progress report on goals and objectives included in the Strategic Plan, coordinated the refinancing of the 2009 General Obligation Bond without extending the term and saving \$36,331 in interest, applied for two grants to complete

streetscape improvements on West College Avenue, prepared for adoption an email and sponsorship policy, a total of 13 ordinances and 31 resolutions through October 31st, purchased and implemented a new VOIP phone system, administered the IT services contract, continued fund raising efforts and completion of the master plan for the State College Teener League Field and implemented a fee schedule analysis process to evaluate and modify fees charged for services. An update to the Salary and Wage Schedule has been completed during 2014. Staff continued to host four Coffee and Conversation events and two Homeowners Association meetings.

In 2015, staff goals include, expanding our community engagement to the business community through four Soup/Salad and Sandwich events, adoption of a Wireless Facilities Ordinance, advertising and selection of an Arborist, Community Planner and two Public Works Maintenance Section employees.

401.110 Township Manager Salary (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$104,414	\$105,667	\$105,667	\$107,463

This line item reflects the salary of the Township Manager.

401.112 Assistant Manager Salary (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$48,655	\$49,942	\$49,942	\$51,687

This line item reflects the salary of the Assistant Manager.

401.114 Administrative Staff Salaries (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	59,950	\$62,174	\$76,047	\$80,535

This line item accounts for the salaries of the Executive Administrative Assistant, a part-time Community Communications Coordinator and half the cost of an Administrative Assistant (base pay) shared with Finance. This also includes \$1,800 for board recording secretary

401.210 Office Supplies	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$2,671	\$3,500	\$2,200	\$3,000

In 2015, the budget anticipates an increase in this allocation for a total of \$3,000. Items included in this account include the cost for Board packet supplies, budget binders, envelopes, printer and computer supplies, desk supplies and other office supply needs for the administration of the Township.

401.240 General Expense	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$9,499	\$5,320	\$7,320	\$12,750

The appropriation for this account has been increased mainly to provide for expenses related to hosting an Open House in 2015. The Open House is budgeted at \$3500. Generally, expenses attributable to this account include items such as petty cash expenditures, contracted services for shredding of documents, employment medicals, lunch or dinner for municipal meetings, and new hires processing. Payroll processing fees have increased since changing to Keystone Payroll in mid-2014. A new initiative as part of the community engagement is a business representative’s luncheon four times per year to allow for an exchange of ideas with Township staff. This account also includes other expenses that are not accounted for elsewhere within the administration of the Township

401.320 Communications	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$30,216	\$33,790	\$31,000	\$34,510

This account covers the costs related to communication lines, postage and overnight mail. Communication costs for all departments except for the Public Works and Police Departments are covered under this account. Twenty percent 20% of the operating cost of the phone system is assigned to the Administration department for 2015. The budget anticipates three traditional phone lines used to communicate with the traffic signals along Blue Course Drive/Atherton, Science Park Road/Pine Hall Road and a new line at Blue Course/Havershire Drive. The costs for optical fiber services for internet connections, the Township Manager and Assistant Manager’s cell phone, postage for routine mailing and the semi-annual newsletter as well as express mailings are included. This budget item also includes the costs associated with hosting the Township’s web site with EvoGov.

State College Borough Internet/Ethernet via Comcast Internet line (this includes dedicated 30MB line)	\$14,200	EvoGov- Web Site Hosting	\$1,500
20% of phone service/fax lines	\$1,560	Traffic Signal Master Controller (4) Phone Lines@\$18.75/line/ mo.	\$900
Long Distance	\$840	Verizon Wireless	\$840

Newsletter Mailing	\$5,200	US Postal Service Routine Postage	\$9,000
Federal Express	\$250	Two new phone licenses for Arborist and the Community Planner	\$220

401.330 Transportation	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$-305	\$0	-\$200	\$0

This line item covers the cost of mileage for use of a personal vehicle by Administration staff to conduct Township business. Due to reimbursements from associations that pay for mileage to various meetings throughout the year no appropriation is requested.

401.340 Advertising & Printing	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$16,164	\$24,200	\$19,000	\$24,200

The Township's Home Rule Charter requires that each Board meeting agenda be advertised in the legal section of the newspaper. Legal, classified and display advertising is used to inform residents of public works projects and municipal services and to meet legal advertising requirements. The cost of formatting the semi-annual newsletter printing has decrease with the acquisition of an Adobe program and the ability of the Community Communications Coordinator to complete the layout even while the number of copies printed has remained stable. The costs associated for this budget account are anticipated as follows:

Codification Update	\$3,000	Printing Costs	\$1,000
Display & Legal Advertising	\$13,700	Newsletter Printing and mailing preparation	\$6,500

401.350 Bonding	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$500	\$600	\$500	\$500

The bond for the Township Manager/Secretary/Treasurer is paid for pursuant to the Home Rule Charter and the Administrative Code. The bond is set in an amount of 5% of the Township's annual budget. This bond is quoted out to insurance companies typically on a

three-year basis and it is anticipated that the Treasurer’s bond will cost approximately \$500. An employee’s blanket bond will be included in our general liability coverage.

401.370 Repairs / Maintenance Agreements	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$5,682	\$4,620	\$5,000	\$5,400

The Township has utilized maintenance agreements in the past to cover pieces of equipment which are mechanical in nature and which have the highest probability of down time. All of the Department’s computer equipment is covered through a self-insured program established by the Township.

GE Capital Copier Lease – TASKALFA 455 (includes B&W and Color Copies)	\$4,384	Pitney Bowes Postage Meter (\$250/quarter)	\$1,000
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401.420 Dues, Subscriptions, Memberships & Conferences	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$6,202	\$7,685	\$6,500	\$10,175

Memberships in various professional organizations and attendance at conferences and training seminars are important to keep staff abreast of changes occurring in local government. These professional memberships and conferences allow the staff to gain new information, learn about new ideas and concepts, provide support services to the staff and allow for networking opportunities. Traditionally, the Township has valued the Township Manager and the Administrative staff’s attendance and maintenance of memberships in various organizations. The Manager has maintained his credentialed manager status with ICMA as one of 38 active Credentialed Managers in the Commonwealth of PA and one of 1339 in the United States. To meet the required demonstration of 40 hours of continuous education and training must be completed annually. New in 2015, the budget anticipates the Assistant Township Manager attending the Tyler Technologies conference in Atlanta, Georgia. Tyler is the software system used in the Centre Region for planning and permitting. The Assistant Manager is one of three system administrators.

Memberships, conferences and subscriptions are outlined as follows:

Membership APMM (Association for PA	\$330	Subscriptions (Governing, Pennsylvanian &	\$100
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Municipal Management) 2		PA Township News)	
Conference APMM (May 19-21, 2015 Long Branch, NJ – joint conference with NJMA) Asst. Mgr. only	\$1,025	PELRAS (Three attendees - State College, PA; March 18-20, 2015)	\$525
Membership ICMA - 2	\$1,400	ICMA Conference (Seattle, Wash. September 27-30, 2015)	\$2,700
APMM Executive Development Conference (February 6-7, Omni Bedford Springs Hotel)	\$600	Training Seminars	\$300
PML Conference (June 23-26, Allentown, PA)	\$920	Tyler Technologies Conference (Atlanta, Georgia May 3-6, 2015)	\$2,275

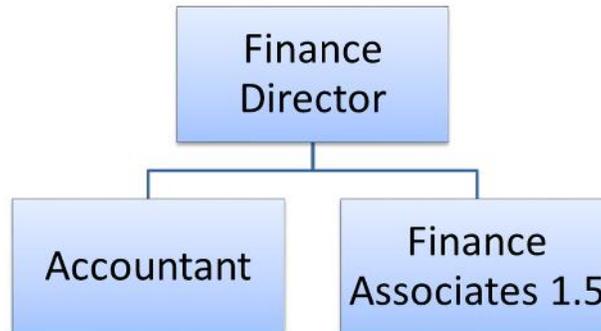
401.750 Office Equipment	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$500	\$0	\$500

This appropriation would be used for small office equipment such as calculators, replacement of recording devices, etc.

Finance & Tax

402 FINANCE DEPARTMENT

Finance Department Organizational Chart



Finance Department Mission Statement

It is the mission of the Finance Department to provide professional, customer oriented financial and tax collection services for the citizens of the Township, Board of Supervisors and Staff.

The Finance Department Budget Message

The Finance Department consists of the Director of Finance, an Accountant and two Finance Associates. The Finance Department provides the Township with the handling of all monetary activities and funds. This includes billing and collection of tax revenues as well as services provided by administration, planning & zoning, police, and public works. The Finance Department handles the collection of revenues and payment for services provided by the Township

The Finance Department oversees the operation of the Tax Office. The Tax Office collects the Real Estate for the Township and the School District. The State College Borough collects the Earned Income Tax and Local Services Tax.

The department is also responsible for the annual Operating Budget preparation, the five-year Capital Improvement Plan and the Comprehensive Annual Financial Report (CAFR) providing financial reports for the Department Heads, Manager, Board of Supervisors, and State (including Liquid Fuels and Pension) This report is the professional standard for many governmental organizations and provides additional financial credibility to the Township.

The department prepares reports for other audits, pension administration, risk management (insurance), computer systems, payroll, utilities and treasury management.

ACCOMPLISHMENTS FOR 2014 INCLUDE:

1. Collected the Township and School District Real Estate Taxes and residual Earned Income Taxes
2. Prepared billing and collected Township revenues; made payments to vendors and employees for services rendered including increased use of electronic vendor billing, vendor payments and receipts.
3. Transferred payroll from one vendor to another providing improved reporting to employees on pay stubs, increased use of electronic payments
4. Worked with staff, administration, police and vendor to implement the new PNC bank police pension program
5. Moved bank funds from PLGIT to Jersey Shore State Bank to improve investment returns from zero to .75% on all funds on deposit.
6. Managed fixed assets inventory for the Township, insurance and auditors.
7. Prepared property insurance and workers comp renewals.
8. Managed the computer room hardware and files. Worked with IT to maintain inventory.
9. Ordered new computer hardware and software for employees.
10. Worked with auditors to prepare the Comprehensive Annual Financial Report (CAFR) for the 2013 financial year.
11. Worked with staff through the Township annual audit, the workers comp audit, the liquid fuels audit and the school district audit of the Township.
12. Worked closely with Administration to upgrade the current phone system to a Voice Over Internet Protocol, a current technology. The vendor or dealer did not support the previous system, and parts were not available.
13. Implemented a completely new accounting system, revising processes, improving reporting, access, and understanding by staff. Created report formats for staff to ease department reporting needs.
14. Prepared financial reports for the staff and Board of Supervisors.
15. Reported to the Board and public on quarterly financial results.
16. Prepared the monthly Treasurers report.
17. Prepared the Capital Improvement Plan.
18. Prepared the Annual Operating Budget.
19. Worked with Administration and the Board on the Strategic Plan.
20. Staff attended the meetings of the Finance Directors, the CRCOG Finance Committee, the Board of Supervisors and the Safety Committee.

GOALS FOR 2015 INCLUDE

1. Prepare billing and collect revenues and make payments to vendors and employees for services rendered

2. Process payroll and investigate possible implementation of human resources components with the payroll vendor to reduce duplication of work and improve information coordination.
3. Investigate possible change to biweekly payroll and align payroll dates to allow better management of time reporting.
4. Work with Auditors to prepare the Comprehensive Annual Financial Report (CAFR) for the 2014 financial year.
5. Continue to work with staff to implement and train users on the Springbrook Accounting Software.
6. Phase out the IBM system by end of 1st quarter.
7. Work with administration and vendors to manage information technology.
8. Attend the meetings of the Finance Directors, the CRCOG Finance Committee, the Safety Committee and the Board of Supervisors.
9. Collect Township and School Real Estate Taxes
10. Order computer systems hardware and software; manage the computer room hardware and files.
11. Work with IT to maintain computer inventory.
12. Manage fixed assets inventory for the Township, insurance and auditors. Audit the fixed assets and upload photos into the Springbrook program.
13. Work with staff through the Township annual audit, the workers comp audit, the liquid fuels audit and the school district audit of the Township.
14. Prepare financial reports for the staff and Board of Supervisors.
15. Report to the board and public on the quarterly financial results of the Township
16. Prepare the monthly Treasurers report
17. Prepare property insurance and workers comp renewals
18. Prepare the Capital Improvement Plan.
19. Prepare the Annual Operating Budget. Submit budget to GFOA for award.
20. Work with Administration and the Board on the Strategic Plan...

402.110 Finance Director Salary (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$71,667	\$61,648	\$61,648	\$75,265

In 2014, the Finance Director Salary was split between the Finance Office (85%) and the Tax Office (15%). Beginning in 2015, the entire Finance Director salary will be recorded in the Finance department.

402.114 Finance Staff Salaries (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$76,686	\$61,694	\$60,992	\$62,927

This provides for the salaries of one Accountant and 1/2 Administrative Assistant. The Administrative Assistant is shared equally (base pay) by the Administration and Finance Departments.

402.210 Office Supplies	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,729	\$2,000	\$500	\$2,000

This account includes such items as pens, paper, envelopes, printer supplies, data storage supplies, budget preparation supplies and other office supply needs required by the Finance Department.

402.240 General Expense:	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$200	\$150	\$200

This line item accounts for expenditures not specifically accounted for in other accounts of the Finance Department.

402.311 Annual Audit Fees	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$23,670	\$26,500	\$26,500	\$27,295

Pursuant to the Township Home Rule Charter, a certified independent audit is required annually. The audit report for 2013 was prepared by the State College office of Parente Beard LLC now part of Baker Tilly. Baker Tilly is budgeted to audit the 2014 financial statements as well. This line item also includes fees for completing and filing the Comprehensive Annual Financial Report for 2014.

402.330 Transportation:	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$80	\$100	\$50	\$100

During the course of conducting Township business, finance department employees are often required to utilize their personal vehicles. This would include banking activities, training, attending various meetings, assistance to administration as necessary, etc. This account provides funding for this type of activity.

402.340 Advertising & Printing:	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,859	\$500	\$250	\$500

This account allows for custom printing needs of the department such as checks, special forms, etc. This account also covers various advertising requirements as needed.

402.370 Repairs/Maintenance Agreements	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$12,405	\$19,143	\$18,393	\$18,393

This account provides for the software maintenance and updates for the Township's financial software package (General Ledger, Purchase Order, Accounts Receivable, Cash Receipts, Accounts Payable and Fixed Assets) through Springbrook Software. Also included in this account is the maintenance agreement for other stand-alone software such as the Human Resources (HR Office) software. It may be possible to eliminate the Docuware scanning costs if staff scans the invoices and attaches them to the Springbrook System.

Springbrook Accounting System maintenance	\$16,193	Keystone HR	\$2,200
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402.420 Dues, Subscriptions, Memberships & Conferences:	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$4,158	\$4,090	\$4,090	\$3,090

Memberships in various professional organizations and attendance at conferences and training seminars are important to keep staff abreast of changes occurring in local government. With continual changes in laws and accounting methods, training will be required within the Finance Department to remain current and to incorporate these changes within Township operations. Memberships, conferences and subscriptions are outlined as follows:

NAME	ORGANIZATION	DESCRIPTION	AMOUNT
Finance Director/ Accountant	GFOA (Government Finance Officers Association)	Annual Membership	\$250
Finance Director	PICPA (Pennsylvania Institute of Certified Public Accountants)	Annual Membership	\$265
Accountant	Aspen Publishers guide to payroll	Annual Subscription	\$275

TBD	Springbrook	Annual Training	\$1,200
Finance Director/ Accountant	Miscellaneous	Professional Publications	\$500
Finance Associate/ Accountant	Various	Seminars (32 hours)	\$600

403 TAX OFFICE

403.112 Tax Administrator Salary (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$10,879	\$10,879	\$0

In 2014, the Finance Director Salary was split between the Finance Office (85%) and the Tax Office (15%). Beginning in 2015, the entire Finance Director salary will be recorded in the Finance department.

403.114 Tax Services Staff Salaries (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$34,793	\$35,211	\$35,211	\$36,340

This line item provides for salaries of one Finance Associate.

403.210 Office Supplies	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,454	\$1,400	\$1,000	\$1,000

This account covers the cost of computer paper, office paper, envelopes and general office supplies.

403.240 General Expense	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$53	\$100	\$50	\$50

This account covers miscellaneous general expenses for the tax office. For example, petty cash reimbursements for meetings and miscellaneous expenses.

403.317 Tax Collection Committee	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$750	\$750	\$500

This line item consists of miscellaneous expenses related to the EIT tax collection committee.

403.320 Postage	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$3,273	\$3,600	\$3,600	\$3,650

This line accounts for the expenses associated with mailing the Township's Earned Income and Real Estate tax statements. The standard first class postage rate is expected to remain at 49 cents.

403.330 Transportation	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$50	\$50	\$50

This account covers the costs of employees utilizing their personal vehicles to accomplish the Department's business. The reimbursement rate, as set by resolution, currently matches the Federal business mileage rate.

403.340 Advertising & Printing	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$300	\$1,000	\$1,000

This account provides the funding for notices, reminders, and other correspondence from the Tax Office.

403.350 Bonding	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$800	\$800	\$800

The bonding estimate is based on the 2014 bonding insurance. The bonding amount is based on the amount of cash on hand. Since the Township no longer collects the Earned Income taxes, the cost of bonding has decreased significantly. The cost of the bonding is shared with the School District based on allocations of collections.

403.370 Repairs/Maintenance Agreements	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$35	\$100	\$100	\$100

This account line item accounts for miscellaneous maintenance of various office equipment as needed.

403.420 Dues, Subscriptions, Memberships & Conferences	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$50	\$400	\$400

This line item consists of miscellaneous expenses related to tax training and memberships

403.450 Contracted Services	2013 Actual	2014 Budget	2014 Projected	2015 Budget
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\$19,084 \$2,000 \$2,800 \$2,800

Annually, outside agencies provide services to the Tax Administration office in order to meet the Township's obligations. The contracted services are as follows:

RBA Software fees 2 * \$150/user	\$300	RBA Load SCASD Real Estate duplicate	\$500
RBA Load Ferguson Real Estate duplicate	\$1,500	Miscellaneous	\$500

Contracted Services have decreased significantly as the result of the State College Borough Local Services Tax collection fees being deducted directly from the collections, rather than billing separately. The fee is 3% of the gross collections and is budgeted as net of the fee.

The Weidenhammer support has been eliminated as the result of the change in Earned Income Tax collector. This software was specifically used for the Township Earned Income Tax collection activities.

Legal

404 LEGAL SERVICES

404.310 – 404.317 Legal	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$19,403	\$33,000	\$23,500	\$22,500

General legal services are averaging approximately 10 hours per month. It is anticipated that the hourly rate for the Solicitor will be \$110/hour. The Solicitor’s services include the preparation of legal documents; ordinances; easements; deeds and providing legal opinions on a variety of matters. Additionally, the Solicitor appears before the Zoning Hearing Board on matters of concern to the Board of Supervisors. Anticipated costs will be approximately \$13,500 in 2015. It should be noted that the Township invoices developers, engineers and property owners for legal services related to subdivision and land development activities and these costs are not included in the budget...

The Township also retains the services of specialized labor and employment law legal counsel. During the course of the year, there are times when this special counsel is required for services such as Heart and Lung, collective bargaining agreement grievances, etc. a total of \$5,000 has been budgeted in 2015. For 2015, funding is provided to engage the services of special counsel for matters that may require specialized training and experience, for example cable, video and right-of-way matters.

404.310 Solicitor	\$13,500
404.314 Special Legal Counsel – Cable/Video/ROW Ordinance	\$4,000
404.315 Other – Labor/Human Resources	\$5,000

404.317 Cable Franchise Consortium	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$1,000	\$0	\$0

This line item represents legal expenses for the consortium.

Information Technology

407 INFORMATION TECHNOLOGY

407.240 General Expense	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$104	\$350	\$350	\$500

Funding is set aside for miscellaneous items not included in other IT department accounts

407.370 – Repairs/Maintenance Agreements	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$30,814	\$32,990	\$32,990	\$37,585

The IBM I520 (AS400) system is being phased out in the first quarter of 2015. The hardware and software maintenance have not been renewed and the system will be used for historical purposes only until disconnection. For 2015, the estimated maintenance contracts costs are as follows:

SCB-network	\$3,840	Docuware annual license renewal and support	\$3,000
SCB-Backup	\$6,220	Township Engineer AutoCAD License and support	\$2,000
SCB-GIS	\$0	ESRI ArcView software maintenance (3 licenses)	\$4,700
SCB-email	\$8,520	TRAK fuel system annual software maintenance	\$2,750
Cartegraph annual	\$3,500	SCB VPN Licenses (10)	\$500

software maintenance		
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407.452 – Computer Services	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$62,076	\$46,380	\$46,380	\$50,771

Beginning in 2014, the Township has contracted (2 year) with a new service provider, Hinton and Associates (2014=\$3,865 per month). Hinton will be the liaison for the Township network, software, hardware and connections issues. The majority of the help desk service work will be done remotely. Hinton will be onsite monthly or as needed at no extra charge. Services include setting up new desktops and laptops as well as IT strategic planning and budget preparation assistance. New servers, switches, network software installation are additional charges. \$300 per setup is included in the budget for 10 units. The State College Borough will maintain several systems, including the police records management system (included in the police department budget), the internet and network infrastructure via Comcast fiber, the Microsoft Exchange email system, and the regional data backup system.

The Township has approximately 50+ computers/laptops; a LAN (Local Area Network) comprised of Windows based servers, building security server and a video camera server. Attached to this backbone are routers, switches, printers and other peripherals.

407.750 Replacement Equipment	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$15,500	\$15,500	\$15,500

Beginning in 2014, items costing less than \$2,500 are considered non-capital items and as a result are being included in the General Fund rather than the Capital Reserve Fund. Additionally, the lifespan is extended to 6 years from previous 5 years and equipment is being sold or retired rather than reassigned to another user. Included in this line item is the cost of new computers, laptops, tablets and associated software. Microsoft cloud office software is being installed rather than purchasing single user office as part of strategic planning to standardize versions. Open source software, such as OpenOffice is being installed on equipment that has limited need for office software to reduce costs. This account also includes funds for replacing printers as needed.

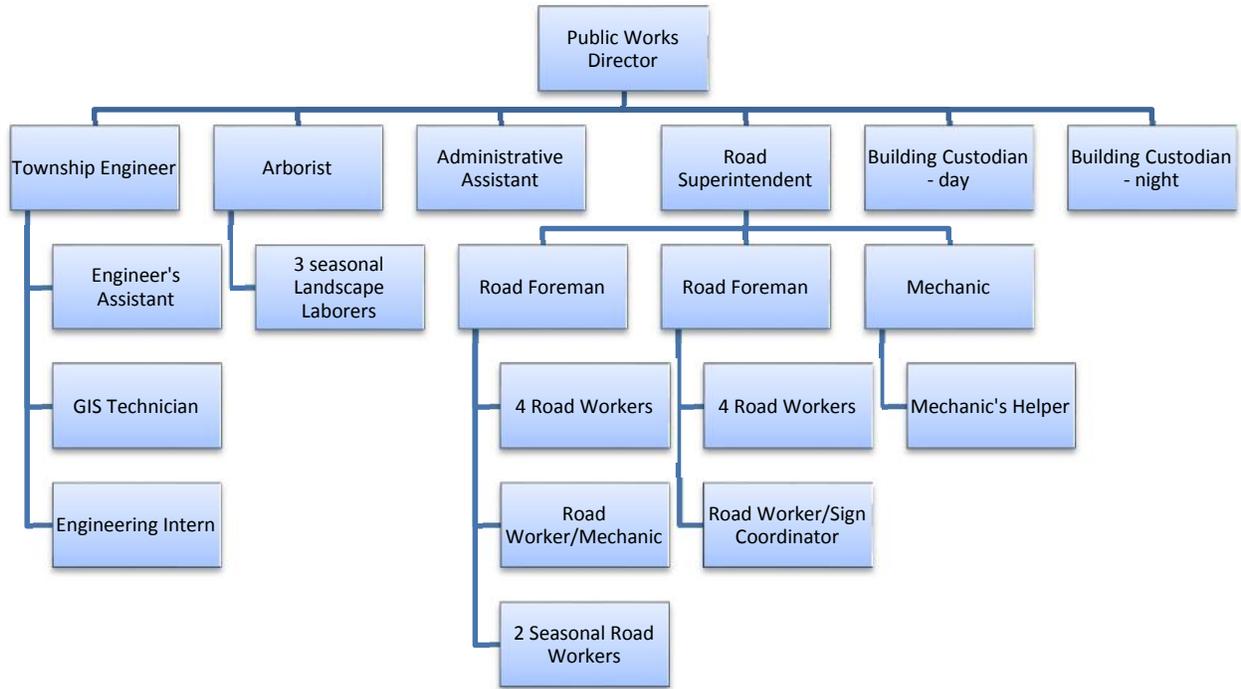
NUMBER	NAME	TYPE	AGE	AMOUNT
New	Police Chief	Tablet	New	\$900
New	Arborist	Laptop w/docking	New	\$1,200

New	Assistant Planner	Laptop w/docking	New	\$1,200
5049	Mechanic	PC		\$1,000
5092	Accountant	PC		\$1,000
5056	PZ Intern	PC		\$1,000
5058	Executive Administrative Assistant	PC		\$1,000
5101	Township Supervisor	Laptop		\$1,200
5062	Custodian	PC		\$1,000
5060	Engineering	Combined with 5067		\$0
5067	Public Works Director	Laptop		\$1,200
	Various	Printers		\$500

Engineering

408 PUBLIC WORKS-ENGINEERING

Public Works Organizational Chart



Public Works Mission Statement

Provide efficient, cost effective, professional public works services within our scope of work to our residents.

Public Works Goal Statement (Engineering Section)

In 2015, the Public Works Department seeks to hire a full time arborist and 2 maintenance road workers. The Department currently includes 17 full time employees consisting of an Engineering section, a Road Maintenance section and 2 building custodians that function under the direction of the Public Works Director. In addition, a part time mechanic's helper assists the mechanic. Part time employees are hired throughout the year to assist with summer road maintenance, roadside mowing, landscaping and tree maintenance work, and in the winter to assist with plowing. The Engineering section includes the Township Engineer, the Engineer Assistant, a Department Administrative Assistant and a Geographic Information Systems (GIS) Technician. The GIS position is shared with other departments including Planning and Zoning. The Engineering Section is responsible for designing, bidding, administering, and inspecting capital improvement projects such as

road, park and building construction, reviewing land development plans including storm water management plans and traffic impact studies, and maintaining traffic signals. The Township hires consultant engineers and inspectors as needed. Duties of the Engineering section include:

- preparing engineering documents and drawings for capital construction projects,
- preparing requests for quotations and bids for maintenance projects and equipment purchases,
- evaluating and documenting the classification and condition of 92 miles of roadway,
- proper maintenance and inspection of 22 signalized intersections plus one set of school zone flashers
- managing engineering consultant agreements,
- administering a highway occupancy program and issuing permits,
- Issuing driveway permits,
- responding to and marking Pa One Calls,
- issuing work orders to and coordinating with the maintenance section,
- asset management including signs, storm water facilities, sidewalks, roads utilizing Cartegraph software,
- maintaining various public works GIS databases and preparing drawings,
- oversight of engineering reviews of development plans,
- construction inspection and oversight,
- managing the NPDES Phase II storm water program including public education, illicit discharge detection and system mapping and inspection,
- responding to questions and needs of the residents, Township staff and Board, and contractors and engineers,
- Maintaining Township road construction standard drawings

Under the direction of the Public Works Director, the Arborist will manage the urban forest consisting of over 6,500 street trees including preparing contract documents for tree pruning bids and tree planting bids.

EXAMPLES OF MAJOR ENGINEERING SERVICES PROJECTS IN 2014 ARE NOTED BELOW:

Asset Management System: In 2014, the Department continued utilization of the Geographic Information System (GIS) and Cartegraph system to manage the sidewalk inspection program including documenting inspections, capturing photographs, and sending notices, and capturing data for use in a sidewalk repair contract. In addition, in 2014, this same system was utilized to conduct a road surface inspection that assigned value and weight to various pavement distresses and ranked the roads with a condition index. This was utilized when preparing the Capital Improvement Plan.

Contract 2012-C1 Whitehall Road: This contract was closed out in 2014.

Contract 2014-C3 Rosemont/Selders Drainage Project: Design work for the drainage project continues on this challenging project. While the drainage work is expected to be bid and constructed in 2015, much of the necessary utility relocation work was completed in 2014.

Contract 2014-C1 Road Paving Projects – Designed, bid, administered, inspected paving projects including Westerly Parkway, Vairo Boulevard, Marjorie Mae Street, Gateway Circle, Abby Place and Deepwood Drive.

Contract 2014-C2 Cold in Place Recycling Projects – Designed, bid, administered, inspected paving projects including cold in place recycling for Westerly Parkway, Vairo Boulevard, Marjorie Mae Street, Gateway Circle and Deepwood Drive.

Contract 2014-C4 Westfield/Hillside Park – Prepared preliminary design drawings for this project.

Contract 2014-C5 Park Pavilion –Prepared engineering drawings and bid this project including a pavilion and amenities including ADA accessible path in Homestead Park.

Contract 2014-C7a Fuel Contract – Each year staff bids and administers a contract for diesel and unleaded gas.

Contract 2014-C7c Asphalt and Aggregate - Each year staff bids and administers a contract for asphalt and aggregate.

Contract 2014-C8 Pavement Markings: Completed painting all lines and any necessary legend work on all Township roads. Adjoining municipalities piggyback on this contract.

Contract 2014-C9 Microsurfacing: In 2014, staff implemented a new pavement preservation technique, combining the benefits of a cape seal, stress absorbing membrane inner layer and Microsurfacing into one contract. Harris Township and College Township piggybacked on this annual contract.

Contract 2014-C10 Bike path Sealcoat/Paving –After evaluating the benefits of bike path sealcoating and the age and condition of the McKee Street bike path, the Department paved this path with our own forces in 2014.

Contract 2014-C13 Street Tree Replacements: Nearly 200 street trees were planted in the Spring of 2014 in Hunters Chase of Foxpointe, and Saybrook. The trees replaced existing dead and diseased ash trees infected with the emerald ash bore. Homeowner Associations were given the option to pay for the upsizing of the trees.

Contract 2013-C15 Blue Course Drive/West College Avenue Traffic Signal Improvement: – Funded in part by grant money from the red light enforcement program, the Department prepared drawings, received a PennDOT permit and contracted the replacement of a pole, mast arm and signal head to improve the safety of southbound left turns at this intersection.

Contract 2013-C22 Upfitting a 2013 International Truck – Staff prepared specifications and bid the necessary work to upfit a newly purchased plow truck.

GOALS AND PLANNED PROJECTS FOR 2015

The following are goals for the Engineering Section of the Public Works Department:

- Design, survey, bid, administer construction, and inspect the following planned public works road projects:
- Rosemont Drive Culvert Replacement and Selders Circle Culvert Replacement,
- Circleville Road from East Park Hills Avenue to Blue Course Drive,
- Bike path and Parking Lot Repairs and Sealcoating,
- Wyoming Avenue repairs and paving,
- Wyandotte Lane repairs and paving,
- Delaware Road repairs and paving,
- Kansa Avenue drainage improvements and road repairs and paving,
- Suburban Avenue storm drain replacement, road repairs and paving,
- Park Lane road repairs and paving,
- Valley Vista/Bachman Lane intersection improvements – Study and Design only in 2015,
- Prepare contracts for any material and equipment purchases,
- Prepare separate contracts for street tree pruning and street tree planting,
- Administer the pavement markings contract including piggybacking by other municipalities,
- Administer the pavement preservation contract including piggybacking by other municipalities,
- Design and administer park capital improvement projects including Westfield/Hillside Park,
- Inspect and document the condition of 92 miles of roadway.
- Continue to utilize Cartegraph mobile to conduct condition assessments and inventory assets such as signs, storm water inlets and sidewalks.
- Finalize a traffic calming policy.
- Update road construction standard drawings.
- Complete engineering traffic studies, collect traffic volume and speed data as needed.

408.110 Public Works Director's Salary (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$86,580	\$86,708	\$86,708	\$88,182

This line item provides for the salary of the Public Works Director

408.112 Township Engineer's & Engineer Assistant's Salaries (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$125,975	\$127,993	\$127,993	\$131,082

This line item provides for the salaries of the Township Engineer, and the Engineering Assistant.

408.114 Engineering Staff Salaries (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$72,181	\$80,393	\$80,393	\$132,166

This line item provides for the salary for the Public Works Administrative Assistant, the GIS Technician and the Arborist

408.115 Engineering Intern Wages (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$10,800	\$10,800	\$11,750

An engineering intern is requested to assist with the workload in the Engineering Section. The Township Engineer will assign work tasks to the intern that may include data collection, estimating quantities, assisting with document preparation, inspection, and other duties as assigned (Work hours estimate: 16 weeks @ 40 hr/week @ \$12.50/hr for the summer, and 30 weeks @ 10hr/week @ \$12.50/hr for the remainder of the year

408.210 Office Supplies	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,891	\$2,100	\$2,100	\$2,100

General office supplies such as toner cartridges and paper for the plotter and printer, letter size paper, files, calendars, desk supplies, envelopes, staples, paper clips, computer disks, plotter paper and other miscellaneous items are included in this account.

408.240 General Expense	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,507	\$2,100	\$2,100	\$1,700

This budget line item covers general expenses such as paint, surveying supplies and small equipment, stakes, flagging, plan copying, recording of easements, plats or plans, and luncheon meetings. Also included in this budget item are the Township's expenses for membership with the Pennsylvania One Call System, which averages approximately \$90/month, based on the volume of tickets.

408.313 Engineering - Project Surveys and Engineer Drawings	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$11,529	\$15,000	\$15,000	\$0

Surveys and drawings for other 2015 capital road projects will be accomplished in-house.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
408.317 Engineering – Specialties	\$1,641	\$21,000	\$15,000	\$21,500

This account provides for a contingency to hire professional consultants to assist the Township Engineer. Examples of services include use of specialized equipment to camera and survey the condition of aging storm water pipes prior to roadway paving (\$10,000), a structural or soils engineer to assist with geotechnical investigations for roadway design (\$4,000), a hydro-geologist to assist with sinkhole repair, basin dewater issues, and groundwater quality or quantity issues (\$5,000). Included in this account is public education and outreach by Clearwater Conservancy (\$2,000), and permit fees for our NPDES Phase II storm water management permit with Pennsylvania Department of Environmental Protection (\$500).

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
408.320 Communications	\$4,368	\$5,300	\$5,300	\$5,300

This account accounts for 40% of the cost of the PRI (Primary Rate Interface) telephone system lines for the Engineering, Planning & Zoning and Public Works departments. It also includes the cost of 2 cell phones for the engineering department. Employees pay \$10/each per month to defray some of the cost of the cell phones. Employees also pay for the cost of the phone, if any. Department heads are provided a \$100 allowance toward the purchase of a smart phone on the Township account.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
408.330 Transportation	\$0	\$150	\$150	\$150

The cost associated with the engineering employees using their personal vehicles.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
408.340 Advertising & Printing	\$3,752	\$3,700	\$3,700	\$2,700

This account allows for the miscellaneous document printing and covers various classified and legal advertising for job vacancies, sealed bids for contracts, and advertising for the sale of equipment.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
408.370 Repairs / Maintenance Agreements	\$2,521	\$3,565	\$3,165	\$3,270

This account covers the lease, repair and maintenance costs for one Kyocera KM-3050 copier/network printer, one Xerox 6204 wide format printer (plotter) and one Kyocera FS1370D desktop printer. This also includes the Taskalfa 4550 color copier usage fees.

Kyocera KM-2050 maintenance (\$200/qtr. est)	\$800
Xerox 6204 Plotter (\$104/mo)(Print-O-Stat)	\$1,250
Xerox 6204 Plotter usage \$20/mo (Print-O-Stat)	\$240
Kyocera FS1370 lease (\$85.18/qtr.) (NCDS)	\$340
Taskalfa 4550 usage (\$160/qtr. est)	\$640

408.420 Dues, Subscriptions & Memberships	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$6,339	\$11,688	\$11,688	\$10,758

Various memberships, seminars and publications are beneficial to stay abreast of current technology, means and methods, and to network with other professionals in the Public Works and Engineering field. The state of Pennsylvania requires continuing education credits for Professional Engineers. The Township Engineer and the Public Works Director are registered professional engineers with the state of Pennsylvania. Certain manuals and publications need updated. Membership fees and conference costs are listed below. The membership for the American Public Works Association, APWA, includes the Road Superintendent, the Public Works Director, the Township Engineer and the Engineer Assistant. Training typically includes the following topics: AutoCAD, ARC-Info, Geographic Information System (GIS) software, construction inspection, leadership and supervision, transportation safety and engineering, traffic studies, and storm water management seminars.

AutoCAD training on site \$4,000, PSATS, PML, LTAP, other training as noted in narrative \$300, Cartegraph training \$500,	APWA National Conference in Phoenix, AZ, attended by Public Works Director and Township Engineer = \$4,700
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Group Membership to American Public Works Association \$400	Transportation Engineering and Safety Conference at PSU for Township Engineer and Public Works Director \$170 x 2 + \$90 = \$430
Institute for Traffic Engineers membership \$228 for the Township Engineer	Publications/Manuals = \$200

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
408.460 Education				
	\$0	\$0	\$0	\$0

No funding is requested for this item in 2015.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
408.750 Office Furniture & Equipment				
	\$0	\$2,999	\$2,999	\$2,500

This item includes furniture for an office for the new arborist position and any furniture replacements that may be needed throughout the year in the Public Works Department.

Buildings & Grounds

409 GENERAL GOVERNMENT BUILDINGS

409.114 Custodian Salary (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$64,136	\$64,691	\$64,691	\$66,945

This line item provides for the salaries of two full time custodians. Centre Region COG will reimburse 1/2 of one custodian.

409.180 Custodian Overtime	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$0	\$500

This line item covers any required overtime.

409.210 Safety Training and Safety Supplies and Safety Incentive Plan	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$500	\$0	\$500

This account handles safety supplies and training material requested by the Safety Committee. For 2015, this line item includes the cost of one member of the safety committee to attend the Penn Prime conference in State College.

409.220 Operating Supplies & General	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$6,450	\$6,200	\$6,200	\$6,200

This item includes the cost of providing the operating supplies for the custodian and covers various expenses needed in the operation of the Township Building such as cleaning supplies, light bulbs, coffee, cups, plates, first aid supplies, water softener salt and any other miscellaneous items.

409.250 Repair & Maintenance & Contracted Services	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$31,033	\$34,000	\$30,000	\$33,000

This item includes routine inspections and maintenance for the HVAC system, roofs, man doors and overhead doors for the administration building and the 5 public works buildings. Also included are the repairs to and changes of locks and door mechanisms, carpet repairs, repairs to outdoor lighting, emergency repairs to HVAC units and roof repairs. The Township purchases mulch for use around the building and grounds. The Township utilizes specialized contractor services to assist with maintenance of the buildings and

grounds. The choice of vendors, contractors and pricing is based on current contracts or estimates and is subject to change.

Refuse & Recycle Carson \$110/mo. x 12 mo.	\$1,400	Central Station Monitoring (fire protection, sewer pump station) and Door Access System Support	\$500
Pest Control	\$900	Carpet cleaning (twice per year, \$1,115 x 2) - Nittany Chem-Dry	\$2,230
HVAC Inspections and Maintenance repairs Allied Mechanical and Electrical (\$2,550 + \$5,000)	\$7,550	Inspect Simplex Grinnell Fire Alarm Panel, detectors, heat detectors, duct detectors, pull stations, quarterly and semi-annual inspections of the wet system and annual inspection of the anti-freeze system - Simplex Grinnell	\$1,838
Document Control (shredding) Knisely	\$225	Backflow Prevention Inspection Allied Mechanical and Electrical	\$850
Lawn Fertilization and Weed Control	\$1,500	Emergency Generator & ASCO transfer switch Service - CAT	\$926

Roof Inspections Marcon	\$450	Halon System Inspection (fire suppression) - Kistler O'Brien	\$620
Fire extinguisher inspections & refills Swartz	\$1,125	Locksmith services, replacing through wall units, sewage pump service and repair and replacements, roof repairs, parking lot light repairs, other building repairs.	\$12,886

409.361 Electricity	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$27,979	\$31,000	\$31,000	\$32,500

The Township has 31,932 square feet of enclosed buildings served by electrical needs. Some of the buildings have 220-volt service for equipment as well as 115-volt service. Beginning in fall 2014, the Township contracted with Constellation to fix electrical rates. This is based on a fixed rate of 6.44 cents per KWH equates to a 5% increase. This budget estimates the average annual cost of electricity at 81 cents per square foot. This cost relates to the Township facility only. The street light costs are included in the Street Light Fund. The traffic signal costs are included in public works department.

Main Office Building	25,732 sq. ft.	Public Works Building #3	4,000 sq. ft.
Public Works Building #1	3,000 sq. ft.	Public Works Building #4	7,200 sq. ft.
		Total	39,932 sq. ft.

409.362 Heat (Gas)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$11,137	\$10,500	\$12,075	\$12,075

The Township has 28,732 square feet of heated enclosed buildings. Most of the buildings are highly insulated and efficient. This helps reduce the cost of heating especially during

extreme cold winters such as 2013/2014. The total natural gas cost is expected to remain stable for 2015. This budget estimates the average cost of gas at 25.0 cents per square foot, no change from prior year.

Main Office Building	25,732 sq. ft.	Public Works Building #3	4,000 sq. ft.
Public Works Building #1	3,000 sq. ft.	Public Works Building #4	7,200 sq. ft.
		Total	39,932 sq. ft.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
409.366 Water	\$918	\$1,250	\$1,250	\$1,250

The Township has water service to several buildings on the premises serviced by the State College Borough Water Authority.

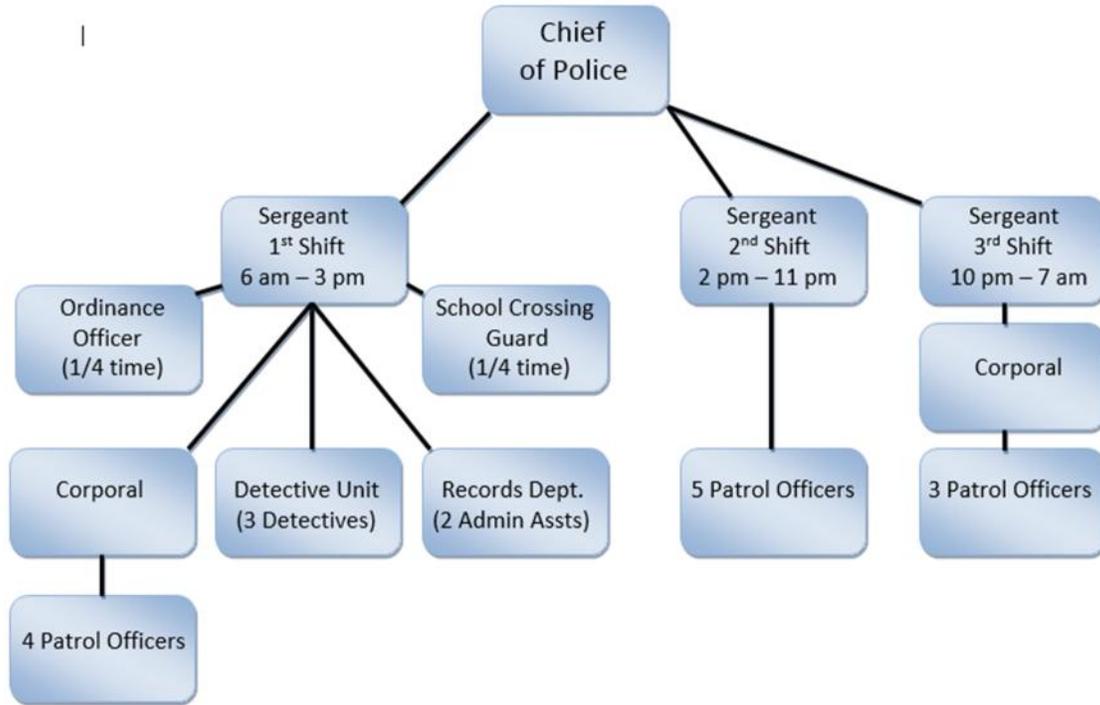
	2013 Actual	2014 Budget	2014 Projected	2015 Budget
409.450 Contracted Maintenance	\$3,000	\$0	\$0	\$0

Occasionally, the department contracts for service. This line item accounts for these costs.

Public Safety

410 PUBLIC SAFETY

Police Department Organizational Chart



1st Shift Sergeant – Fleet Management, Accreditation Manager
 1st Shift Corporal – Use of Force & First Aid Trainer, Department Armorer
 2nd Shift Sergeant – Scheduling, NCIC Validations, Traffic Grant Management, Field Training Coordinator
 3rd Shift Sergeant – Community Relations, Alcohol Grant Coordinator, Bike Patrol Manager

Police Department Mission Statement

The mission of the Ferguson Township Police Department is to enhance the quality of life throughout the Township by working cooperatively to preserve the peace, enforce the law, reduce the fear and incidence of crime and provide a safe environment for the residents and visitors of the community.

Police Department Goal Statement

The Police Department delivers the full range of law enforcement services to the community, including response to all calls for service, criminal investigations, crime detection and prevention activities, vehicle crash investigations, and traffic control and enforcement. The Police Department consists of 21 full time sworn personnel, 2 full time civilian office assistants, a part time Ordinance Enforcement Officer shared with Planning & Zoning, and a part time school crossing guard. The Department will continue participation in the regional Drug Task Force, as well as the Crisis Negotiation,

Intervention and Tactical Response Teams. Updates to the Policy and Procedures Manual will continue and PA Accreditation status will be sought.

2014 Accomplishments (all in keeping with the 6 value statements as stated in the Township's 2014 Strategic Plan)

- During the last twelve months, responded to 4,862 calls for service, a 2% increase over the previous period. Serious crime is down 15% and all other crime is down 3%. This maintains our status as one of the nation's safest communities.
- Officers made over 3,418 traffic stops, 321 criminal arrests, and over 480 court appearances. Studies show high numbers of traffic stops help keep crime down as most criminal offenders travel to and from their criminal activities in vehicles.
- Our two certified motor carrier inspectors conducted 180 truck inspections, helping to keep our roadways safe for travel.
- 130 background checks were completed.
- The Drug Detective conducted or participated in over 53 Drug Task Force buy/bust/search warrant incidents in addition to other casework. Trials are scheduled on several mid-level dealers who resided or conducted business in the Township. (In accordance with Strategic Plan Goal 2.0 to maintain staffing and expertise in keeping with demands of the growing population, and 8.0 Enhance and continue regional programs that positively impact quality and cost of service delivery).
- Processed over 800 items of evidence or property that were recovered, found, seized or kept for safekeeping.
- Several major incidents were investigated: two involving deaths from heroin, the bomb found in a parked car in a local neighborhood, the rape of a woman by her boyfriend after an argument, the intoxicated gunman barricaded in his family home, members of a criminal ring from NY passing fraudulent checks at local businesses, the desecration of multiple headstones in Pine Hall Cemetery, the suicides by two senior age brothers and long-time area residents ten days apart, and the seizure of pounds of crack cocaine after a traffic stop. Considerable investigative time has and continues to be spent on the disappearance of Jennifer Shadle, but her whereabouts remain unknown.
- Officers responded to 90 serious crashes, four of which involved critical injuries and substantial investigation weeks apart. Investigations were led by our certified crash reconstructionists with computerized diagramming assistance from the engineering assistant in Public Works. (In accordance with Strategic Plan Goal 2.0 to maintain expertise in keeping with demands).
- Officers also responded to 352 calls involving persons in emotional or mental health crises, utilizing the tenets of the Crisis Intervention Team training. 67 referrals were made to mental health services, 16 to Children & Youth Services and 7 to the Agency on Aging. Additionally, Department personnel presented at our local trainings as well as at the National Conference, and assisted in the production of a training video. Members are also assisting Blair and Mifflin Counties with their initiatives as per grant funding requirements.
- Officers participated in community events such as the Special Olympics Torch Run, Law Day, the Annual Bike Rodeo, TRIAD Citizen's Police Academy, Prescription Take Back Days and conducted many ridealongs, student interviews and station tours. One student interned. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery

- & Objective 3.4 - Implement initiatives that connect young residents (ages 18-35) to local government and help retain recent graduates in the Township and Centre Region.
- Crisis negotiation team members have been increased by one to assure we have sufficient responders. The tactical, containment and negotiation teams responded to a few call outs this past year. (In accordance with Strategic Plan Goal 2.0 to maintain expertise in keeping with demands & 8.0 Enhance and continue, regional programs that positively impact quality and cost of service delivery).
 - Assisted with updates to the Township's Continuity of Operations Plan (COOP) in the event of an emergency that would affect township facilities. Conducted drills, training and assessed response to specific scenarios. (Strategic Plan Objective 9.2: Complete, test and modify the Township's Continuity of Operations Plan (COOP)).
 - The Chief served as Chair of the PA Chiefs of Police Association's Legislative Committee, helping to bring to the forefront issues of our area and insure police perspective was considered in certain legislative initiatives.
 - Two patrol vehicles were converted to the CNG fleet to save fuel dollars and help preserve our environment.
 - Substantial progress was made on completion of the policies and proofs of compliance as well as infrastructure and equipment upgrades necessary for Accreditation (Strategic Plan Goal 7.0). Began entry of data into a web based management system.
 - Identified vendor, installed new recording system in interview rooms and supervised the installation of building security camera upgrades.
 - In conjunction with Public Works/Engineering, assisted in drafting the Traffic Calming Policy (Strategic Plan Objective 4.2; Identify and implement strategies to mitigate vehicle speeding, particularly in high-density residential developments.)
 - Instituted a police safety committee to address officer safety awareness and issues.
 - Provided support of the new Child Advocacy Center by Board membership (Chief) and Multi-Disciplinary Investigative Team membership (Detective). (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
 - Continued support of Domestic Violence/Sexual Assault/Stalking by representation on Women's Resource Center Board (Chief) and County Task Force (Detective). Also instituted a new Lethality Assessment tool for use in Domestic Violence cases. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
 - Increased officer presence in local public and private schools and continued cooperative work on all hazards security plans and drills. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
 - Worked with Musser Gap Greenway Committee to address traffic and safety issues. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery & Objective 10.3 - Continue support of an interconnected, regional park network.)
 - Completed the mobile computer upgrades to the Mobile Command Vehicle (Strategic Plan Goal 8.0 Enhance and continue regional programs that positively influence quality and cost of service delivery).
 - Worked with Community Communications Coordinator to increase the number of timely articles for publication. Sergeant is guest on local radio station weekly talk show to discuss traffic and safety issues. (Strategic Plan Action Step 6.2.1: Provide Community Communications Coordinator with accurate and up-to-date information for timely distribution to residents.

2015 Initiatives

- Attain Accreditation Status. (Strategic Plan Goal 7.0).
- Finalize the traffic calming policy. Policy (Strategic Plan Objective 4.2; Identify and implement strategies to mitigate vehicle speeding, particularly in high-density residential developments.)
- Convert two additional patrol vehicles to CNG based on ROI analysis.
- Develop a prospective candidate list. (Strategic Plan Goal 2.0 Maintain adequate staffing.)
- Institute an upgraded evidence and property management system.
- Complete training for crisis negotiation team officers. (Strategic Plan Goal 2.0 Maintain adequate staffing.)
- Identify and contract with a new CAD/Records Management/Mobile Data System vendor to replace our current regionally shared system due to its end of life. (Strategic Plan Goal 8.0 Enhance and continue regional programs that positively impact quality and cost of service delivery).
- Draft ordinance updates for BOS consideration on those dealing with alarms, noise and exotic animals.

MOBILE COMMAND POST OPERATING EXPENDITURES

This line item represents the anticipated operating expenses of the Mobile Command Vehicle. These expenses are shared among County Police Agencies and the Centre County Emergency Communications Center. Beginning in October of 2014, this funding will be included in a liability account 01.200.248.050. Customer deposits and expenses will be recorded in the balance.

Fuel	\$500
Vehicle Maintenance	\$2,400
Cleaning	\$128
Vehicle Insurance	\$744
Mobile Computer Terminal Costs	\$3,090
Office Supplies	\$50
Consumables	\$100
Equipment Upgrades	\$100
Satellite Phone	\$750
IT services	\$1,360
Vehicle Storage	\$1,280

Total	\$10,502
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410.110 Police Chief Salary (see attached salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$93,605	\$95,183	\$95,183	\$97,508

This line item provides for the salary of the Police Chief.

410.112 Police Officers Salaries (see attached salary schedule) (does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,289,732	\$1,444,557	\$1,444,557	\$1,397,832

This line item provides for the salaries of the Police Sergeants, Corporals, Detectives and the Patrol Officers. This also includes step adjustments, but not longevity pay, which is included in a separate line item.

410.114 Police Staff Salaries (see attached salary schedule) (does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$74,053	\$71,087	\$71,087	\$73,049

This line item provides for the salaries of two (2) Administrative Assistants and the school crossing guards.

410.179 Longevity Pay	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$13,826	\$16,301	\$16,302	\$18,269

Per the current collective bargaining agreement, the Township pays longevity based on a percentage of salary and length of employment with the Township for Officers hired before Jan 1, 2000 and a fixed rate for Officers hired after that date.

The following officers have not reached the years of service requirement for longevity for 2015: Det. Devon Moran, Officers Shawn Slater, Eric Albright, Daniel Lewis and Caleb Clouse.

OFFICERS HIRED PRIOR TO 1/1/2000			OFFICERS HIRED AFTER 1/1/2000		
Employee	Date of Hire	Amount	Employee	Date of Hire	Amount
Sgt. Rob Glenn	04/02/1990	\$2,580	Off. Mike Lamb	11/19/2001	\$1,200
Sgt. Chris Albright	09/28/1992	\$2,381	Sgt. Ryan Hendrick	05/01/2001	\$1,200
Cpl. Tim Stringer	08/01/1995	\$1,988	Det. Josh Martin	10/18/2004	\$1,000
Off. Andrew J. Ettaro	07/01/1998	\$1,620	Off. Travis Park	12/05/2005	\$900

			Off. Kevin Laudenslager	01/30/2006	\$800
			Det. Jon Mayer	04/04/2006	\$800
			Cpl. Brian Rose	01/02/2007	\$700
			Off. Walter Embser	01/02/2007	\$700
			Off. Shawn Morrison	12/01/2007	\$700
			Off. Jeff White	07/01/2008	\$600
			Off. Bill Chambers	08/01/2008	\$600
			Det. Devon Moran	02/01/2009	\$500

410.180 Public Safety Overtime	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$169,790	\$168,677	\$168,677	\$174,725

Public Safety Overtime includes emergency call outs, court time, special assignments, shift fill-ins, holdovers, and outside of shift meetings. Additionally, special event detail costs such as those from Board permitted events, Penn State Football Games & Ag Progress Days, which are reimbursed by the sponsoring entity, are included. Requests in this category are also those from reimbursable grant initiatives, as well as the Pennsylvania Attorney General’s Office, Bureau of Narcotics Investigations/Centre County Drug Task Force reimbursements. Our Select Traffic Enforcement Program (STEP) program, funded by local dollars, is requested to continue as it allows for additional enforcement in those areas where grant initiatives do not provide funding for dedicated traffic enforcement.

OVERTIME			
DUI Enforcement (Grant)	\$9,000	Drive Safe (Grant)	\$3,000
BNI/Drug Task Force	\$6,000	STEP	\$8,000
Buckle Up (Grant)	\$4,500	Community Relations/Crime	\$5,300

		Prevention Programs	
PSU (Football games & Ag Progress)	\$35,000	General	\$103,925

410.191 Uniform Equipment Purchases	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$14,653	\$43,971	\$33,671	\$33,928

This account reflects the cost of outfitting new officers and replacement of worn or damaged items of existing officers. In addition, included starting this year are some other equipment purchases previously included in the Capital Improvement Budget, such as weapons and protective equipment.

Outfit 1 officer (includes handgun & portable radio). Contingency or preparation for 2016 new hire to fit with academy training if needed.	\$8,500	Replacement shirts, pants, jackets, etc. (3 pieces (shirts/trousers/jacket) per officer @ \$82/piece	\$5,166
Replacement batteries (for flashlights, cameras, etc.)	\$500	Replacement boots, gloves, belts, holders, handcuffs, insignia, etc.	\$2,500
Car or unit chargers for portable radios (COOP) 21 @ \$82 each	\$1,722	Photo ID Card system	\$2,500
2 Remington 1187P shotguns to complete the department's transition to make all lethal shotguns semi-automatic and all less lethal shotguns pump action in the patrol cars.	\$2,000	Replacement heads for all department handgun tactical lights.	\$1,700

Replace patrol vehicle flashlights with LED rechargeable (\$100 per flashlight x 9 vehicles+ 1 spare=\$1000)	\$1,000	Ballistic Vests (5 @ 1,000)	\$5,000
Backpacks for officers to carry riot gear 21 @ \$40 each	\$840	Unanticipated items	\$2,500

410.210 Office Supplies	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$3,445	\$3,800	\$3,800	\$3,800

This account includes such items as paper, pens, pencils, printer and copier toner cartridges, office stock, forms, business cards, parking permits and desk stock.

410.225 Criminal Investigations	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,396	\$2,734	\$2,734	\$2,734

The Criminal Investigations Section uses forensic and investigative materials relative to its function such as fingerprint lifters and powders, filters, impression compounds, DVDs, flash drives, DNA swabs, evidence packaging materials, etc. (\$1,000). This category also includes costs for investigative database access (\$50/month), searches of cell phone, internet provider records (via search warrant), and non-reimbursable towing costs for vehicles seized for forensic processing (6 @ \$185 each). Additionally, costs for outside the area investigative interview expenses and evidence destruction costs are included.

410.231 Vehicle Fuel - Gasoline	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$46,765	\$55,961	\$48,000	\$54,343

The department vehicles are estimated to use 17,500 gallons of unleaded 89-octane fuel at \$3.10/gal, and 30 gallons of diesel fuel at \$3.10/gal.

410.233 Vehicle Fuel – CNG	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$302	\$3,960	\$4,500	\$6,000

Three (3) CNG patrol vehicles (Tahoes) are estimated to use 6,000 Gas Gallon Equivalents at \$1/gallon.

410.234 Oil, Lubrication and Fluids	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$5,304	\$6,000	\$5,300	\$6,000

The amount requested is based on the Department’s needs for oil, lubrication and fluids as estimated. This cost is for synthetic oil.

410.240 General Expenses	2013 Actual	2014 Budget	2014 Projected	2015 Budget
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\$5,722 \$10,000 \$6,000 \$10,000

This account is necessary for a wide variety of items or services that are necessary to insure the proper functioning of the Department, but that are not large enough for a separate categorization and/or do not occur every year. Some of these items include traffic paint, first aid supplies, AED electrodes, flares, towing charges, prisoner transport costs, interpreters and personnel testing and processing costs (police applicant testing will be scheduled this year). Also included are employee random drug and alcohol testing charges. A request is made again this year for \$600 to continue to add frames and items for the remaining walls in the Police Department that are bare.

410.242 Ammunition & Related Expenses	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$10,669	\$11,850	\$11,850	\$10,268

This account reflects the costs of firearms equipment maintenance, and range supplies and costs. Ammunition cost has increased about 5%.

Firearm ammunition, related training items for training in the issued handgun, shotgun, patrol rifle, department sniper rifles, and Simunitions.	\$9,818
Fees to use ranges or other facilities for firearms training (\$250 Outdoor Sportsmen's Club, \$200 Fulcomer Farm)	\$450

410.249 Community Relations/Crime Prevention	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$2,045	\$2,500	\$2,500	\$2,500

The Community Relations/Crime Prevention Officers purchase items for programs and presentations such as videos, posters, literature, stickers, magnets, etc. for programs such as Kid Care, Safe Kids, station tours, local business employee days, Spikes Night, National Night Out, etc.

410.251 Vehicle Parts	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$20,798	\$30,000	\$24,000	\$30,000

This account covers tires, repairs, replacement parts and any other required maintenance necessary to maintain the police vehicles in a safe operating condition. This includes our 8 patrol vehicles, 2 detective vehicles, 2 ATVs, 1 administrative vehicle, one vehicle shared with PW, the Community Response Vehicle and the Ordinance Enforcement truck.

410.315 DNA Testing	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$10,000	\$0	\$10,000

Beginning in 2014, \$10,000 is budgeted for DNA testing at a private lab as recommended for budget inclusion by the county prosecutor. A private lab would only be utilized in special cases where the State funded (PSP) lab processing time of several months would be detrimental to the welfare of residents, as in cases of serial personal injury crime

offenders, or where there is an otherwise urgent need for a quicker evidentiary turnaround time. This line item was not utilized in 2014 at time of writing.

410.317 Contracted Salaries & Wages/Equipment (DUI)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$33,469	\$36,000	\$36,000	\$34,488

This figure accounts for the funds reimbursed for equipment as well as staffing provided by the other participating departments in the county under the Sobriety Checkpoint/DUI Enforcement Program. The Township administers the DUI Enforcement Grant for the entire County and the full grant amount of \$42,480 is split (approximately 20% Ferguson and 80% other) between Ferguson Township & the other participating agencies. The grant funding was reduced slightly from last year.

410.320 Communications	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$8,365	\$11,000	\$9,032	\$11,000

Included in this account are the estimated costs for providing postage, phone, cell phone and data communication services for the effective functioning of the Department. It includes \$500 to cover mailing costs for sending blood alcohol samples from our DUI arrestees to the PA State Police Lab. This cost will be reimbursed as restitution payments are received by the County.

410.327 Radio Maintenance	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$150	\$500	\$209	\$500

These are costs associated with maintenance of car, portable and base station 800 MHz radios. Although most of our units were new in 2013, we may have to replace a unit that would become damaged in the field. The radios are covered by the Township insurance and the amount at risk is the deductible.

410.330 Transportation	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$4,491	\$4,300	\$4,000	\$4,300

Costs of VASCAR, (Visual Average Speed Computer and Recorder), ENRADD (Electronic Non-Radar Device) speedometer and stopwatch calibration are included (\$1,200). Speed monitoring equipment must be certified periodically. Also included are the costs of court related transportation and reimbursement for police officers use of personal vehicles at the IRS rate.

410.340 Printing & Advertising	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$915	\$3,800	\$1,000	\$3,900

This account includes the cost of printing Department forms, letterhead, parking tickets, permits, envelopes, case jackets, etc. and covers various advertising requirements such as for new hires (\$2,000).

410.370 Repairs & Maintenance	2013 Actual \$8,573	2014 Budget \$6,020	2014 Projected \$7,500	2015 Budget \$7,500
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Description	Amount
Kyocera 3050 B&W copier maintenance \$200/qtr. est. (contract 2069)	\$800
Taskalfa 3050CI Color copier lease (GE Capital \$356.03/mo)	\$4,272
Taskalfa 3050CI Color copier maintenance \$350/qtr. est (contract 3000)	\$1,400
Taskalfa 4550 color copier usage (admin copier)	\$1,000

410.380 Outside Vehicle Repairs	2013 Actual \$7,842	2014 Budget \$5,000	2014 Projected \$6,000	2015 Budget \$6,000
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Required vehicle maintenance provided by outside sources as estimated that may include but are not limited to, rotor service, transmission repair, towing, and front-end alignment.

410.420 Dues, Subscriptions, Memberships & Conferences	2013 Actual \$6,824	2014 Budget \$17,864	2014 Projected \$12,000	2015 Budget \$20,142
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International Association of Chiefs of Police (IACP) Memberships (2) \$525 & Conference (1 person) in Chicago in October	\$2,300	Accreditation Coalition Membership (\$125) & conference (3 to attend) in Harrisburg area in July.	\$1,080
Pennsylvania Chiefs of Police Membership (\$130) & Conference (1) in Camp Hill in July	\$1,300	MAGLOCLEN Department Membership (\$400) & Conference (1 @ \$800 Atlantic City, NJ in April)	\$1,200
Central PA Chiefs of Police Association Membership (\$60) &	\$260	PA Homicide Investigator's Association Dues (\$60) & Conference	\$665

Quarterly Meetings (4@\$50)		(\$600 in State College)	
County Chiefs of Police Monthly Meeting (12 @ \$20 + \$2.50 pkg)	\$270	National Association of Professional Accident Specialists Membership	\$60
PATC Digital Evidence 5 day Conference (1 for Certification). April in Las Vegas. Share room with SCPD.	\$1,500	Crisis Intervention Team International Dues (\$25) & Conference (Registration for 1@375) in October in Chicago	\$1,910
Crimes Against Children Conference in Dallas, TX in August (5 day conference) for 1 (Registration \$500, Air Fare \$800, Lodging \$450, Meals \$240, \$40 transportation	\$2,040	CWCOG (Central Westmorland Council of Governments) Integrated Co-operative Purchasing Membership (for purchasing Department vehicles)	\$175
Drug Abuse Resistance Conference in Lancaster in August (4 @ \$75). Includes Missing & Exploited Children Certification & Car Seat Technician Re-certification + lunch	\$400	National/International Association Memberships for Firearms/Less Lethal Instructors and Centre County Tactical Response Team Members	\$350
Regional Detective Meetings (3 @ \$60)	\$180	U.S. Identification Manual	\$100
PA Narcotics Officers Association Dues (1@ \$50) & Conference (1@ \$600; Harrisburg in March)	\$650	Int'l Law Enforcement Educators and Trainers Conference (1 person) in Chicago in April.	\$850
Pocket Crimes & Vehicle Code (14 @\$18 each)	\$252	Hostage Negotiation Conference in MD for 3 CNT Officers. Registration	\$1,750

		(3@\$250); Lodging and other costs (\$1000).	
West Publications Criminal Justice Pamphlet (14 @ \$45)	\$630	National Law Enforcement Directory	\$150
DUI Conference for Co-coordinator (Reimbursable by grant)	\$600	Miscellaneous manuals, publications & costs associated with seminars & conferences	\$500
PA Police Law Services Bulletin	\$220	PELRAS Annual Conference	\$250
IACP Policy Database Access	\$500		

Account Number	2013 Actual	2014 Budget	2014 Projected	2015 Budget
410.450 Contracted Services	\$20,924	\$68,422	\$66,000	\$52,927

<p>The regional RM/MCS (Records Management/Mobile Computer System) is the primary record keeping system for the police department. It functions in house over the fiber optic connection to State College Borough, and in the cars over a wireless data network. Our share of the system software yearly maintenance costs is \$7,000 (.17*\$41,200). Mobile data costs are calculated on a per car unit basis, and include airtime from a digital service provider, the stratus server maintenance, and the administrative fee to the Borough. Cost is \$9,270 (9*\$1,030). \$3,150 is included for the yearly mobile computer hardware maintenance agreement (9@\$350). IT support for the system is separate from the Township IT budget @ \$12,820 for business hours; and \$1,117 for 10 hours of emergency support.</p>	\$33,357
<p>Our anticipated share of the County Central Booking Center costs for 2014 as in recent years revenues have exceeded expenditures.</p>	\$0

State labs have a backlog of 8-12 months that does not meet our constituents' needs. This budget item is for services from a private Digital Forensic Examination Service (\$400/month * 12 months). This is a contracted service.	\$4,800
The Department owns and maintains our uniforms. This is estimated cost for uniform cleaning (\$312/mo*12), detectives clothing allowance as per the collective bargaining agreement (3 @ \$750 each), and the Chief's non-uniform cleaning allowance (\$300).	\$6,300
The Public Works Department typically washes Police Department vehicles. This account provides for an occasional cleaning when Public Works personnel are not available (one wash per week X 20 weeks X 13 cars X \$5 = \$1,300), as well as once a year detailing at \$1,350 (9 @\$150).	\$2,650
This figure is the Township's share of the Mobile Command Vehicle capital and operating Costs.	\$1,420
This line item is the Township's anticipated contingency share of Centre County Tactical Response Team outfitting and operating costs, including the vehicle.	\$500
AED (Automated Electronic Defibrillator) Medical Direction	\$700
Consultant for accreditation (1/2 year)	\$3,200

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
410.460 Education	\$11,231	\$0	\$0	\$29,545

Sgt. Glenn requests funding to attain a M.A. from Juniata College in Non-Profit Leadership as per the stipulations set forth in the Collective Bargaining Agreement. The total program is 72 credits @ \$750/credit. This year would be 30 credit hours plus \$200 estimated fees.

Cpl. Stringer requests funding toward completion of his Criminal Justice Administration Degree from Mountain State University. 38 credits remain; this year would be 19 credits @ \$320/credit + books @ \$765.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
410.461 Officer Training	\$4,314	\$24,075	\$15,775	\$18,235

This item covers new and ongoing mandatory and specialty training. All training is approved by the Chief of Police prior to assignment and assessed for conformance to department needs and priorities. Many training events are announced only weeks in

advance, so a fully detailed list is not available at this time. Many courses are offered through the IACP, PA Chiefs of Police Association, MAGLOCLLEN or other similar organizations, and entail a registration fee of anywhere from \$35 to \$400. Lodging and food are subject to location. Known sessions at this time are:

- \$600 to attend recertification for Simunitions Scenario Instructor Recertification. Current certification expired 9/2013. (Resubmission)
- \$600 for the purchase of Red Cross materials to increase 1/3 of the department to ER Certified responders. This will occur each year over the next three years to get the entire department converted over a three-year period. (Resubmission)
- \$3,300 Wiretap Certification Training (Hershey) for three Officers (2 detectives & 1 Crisis Negotiation Team member). Registration (3 @ \$500); Lodging (4 nights @ \$150 per night *2); Meals (5 days*3 officers*\$40/day).
- \$1,215 Interview and Interrogation Training (2 sessions; different weeks).
- \$300 for share of Crisis Intervention Team Training days.
- \$2,200 for Supervisory Trainings.
- \$4,000 tuition for Staff & Command School for Senior Sergeant. (On line; March 9-August 9). Resubmission from last year as anticipated course in PA was not offered.
- \$4,000 misc. 1-5 day sessions for officers and other staff members.
- \$420 Annual in-service training local day (\$20*21 officers). State mandated courses are now available on line at no cost.
- Recertification for EVOC Instructor \$1,000.
- Misc. training materials-\$600

410.462 Academy Training	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$19,054	\$0	\$19,054

It would be prudent to plan for the possibility that one officer (5%) may leave this year for currently unplanned reasons as well as for the additional officer anticipated in 2016 that may need to be enrolled prior to the end of 2015 so as not to miss the 2016 academy class registration deadline.

Tuition		\$4,000
Lodging	\$100/night for 105 nights	\$10,050
Meals	\$46/day for 105 days	\$4,830
Travel	145 miles @ \$.60/mile times 2	\$174
Total		\$19,054

411 FIRE PROTECTION

411.530 CRCOG Fire Operating Contribution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
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\$210,085 \$232,586 \$232,586 \$262,219

This line item represents Ferguson Township’s share for the Alpha Fire Company funding. Harris and Halfmoon Townships do not contribute to this line item. For further details, please refer to the 2015 COG Budget.

Year	COG Formula	Amount
2015	30.35%	\$262,219
2014	30.36%	\$232,586
2013	30.53%	\$210,085
2012	30.44%	\$210,523
2011	30.6956%	\$201,493
2010	30.44%	\$200,520

411.540 Contribution to Warriors Mark Fire Company	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$2,500	\$2,500	\$2,500	\$2,500

The Warriors Mark Fire Company provides fire protection service to portions of the western part of the Township.

411.541 Contribution to Port Matilda Fire Company	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$2,500	\$2,500	\$2,500	\$2,500

The 2015 allocation to the Port Matilda Fire Company is the same amount that was allocated annually since 2005.

411.750 CRCOG-Fire Capital Equipment Contribution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$76,500	\$76,074	\$76,074	\$78,811

This line item represents Ferguson Township’s share for the Alpha Fire Company Capital appropriation for the replacement of large equipment. This avoids the large expenditures and need for funds at the time of replacement. For further details, please refer to the 2015 COG Budget.

Year	COG Formula	Amount
2015	30.35%	\$78,811
2014	30.36%	\$76,074
2013	30.53%	\$76,500
2012	30.44%	\$77,152
2011	30.6956%	\$76,926

2010	30.44%	\$76,274
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	2013 Actual	2014 Budget	2014 Projected	2015 Budget
411.990 Foreign Fire Relief Funding	\$151,708	\$151,708	\$143,903	\$143,903

The State provides funding assistance for Township Foreign Fire Company annually. In accordance with DCED regulations, this funding is required to be transferred to the appropriate Fire Association within 60 days of receipt. This line item represents the payment to the State College Volunteer Fire Relief Association

412 AMBULANCE SERVICE

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
412.541 Contribution to Port Matilda EMS	\$0	\$500	\$500	\$500

In 2007, the Board elected to contribute this amount to the Port Matilda EMS for the current budget. This amount reflects a continuation of that funding.

413 ORDINANCE ENFORCEMENT

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
413.364 Sewage Enforcement Services	\$220	\$350	\$500	\$500

Beginning in 2010, the sewage enforcement officer began billing the customers directly, rather than through the Township. This has eliminated this source of expense. A small amount is budgeted for the annual report.

Planning & Zoning

414 PLANNING & ZONING

Planning Department Organizational Chart



The Director of Planning and Zoning, the Zoning Administrator, Receptionist, and a part-time Ordinance Enforcement Officer staff the Planning and Zoning Department. The addition of an Assistant Planner is identified to support the present staff with the plan review process and large Planning and Zoning projects such as the Zoning and SALDO updates.

Planning & Zoning Department Mission Statement

The Department's Mission is to provide quality service to the community by acting as a team to accomplish duties and to communicate with respect at all times.

The Planning Department aligns the strategic plan elements with the following budgeted activities.

- Review land ordinances and amend as necessary to accommodate future changes in tax base
- Identify how different types of development impact the Township's tax base and services provided.
- Partner with the Borough of State College and PADOT to develop the West College Ave TSD
- Establish workforce-housing guidelines.
- Examine Township zoning regulations to identify areas that can be modified to promote the sustainability of agriculture as a business.
- Review and modify zoning ordinances to encourage mixed-use districts, streamline the plan review process and encourage other uses that are conducive to the success of small businesses.
- Implement permitting software in conjunction with participating with Centre Region municipalities and the Centre Region Code Administration.
- Revise zoning restrictions on alternative energies such as windmills and solar paneling to encourage renewable energy consumption.

- Develop and implement policies that concentrate growth in areas within the Regional Growth Boundary to discourage sprawl.
- Encourage participation from new candidates on the Township's Planning Commission
- Encourage parkland designs that do not create adverse environmental impacts by employing practices such as reducing impervious surfaces, harvesting rainwater and providing for bicycle parking and accessibility.
- Continue to support the vision of an interconnected, regional park network

In 2014, staff worked on the following projects:

- Coordinating staff for a streamlined development review and tracking process
- Working with Department of Public Works and the Township Engineer to improve the review process
- Work with Consultants and staff on Terraced Streetscape District Changes
- Land development plan review, including the larger plans such as CATA; Toll Brothers PRD; College Court Apartments Pine Hall Phase 2A SIP; Whitehall Road Regional Park; and various phases of Stonebridge, Saybrook, the Landings and Foxpointe.
- Updates to the sign ordinance
- Collaborate and coordinate with Centre Regional Planning Agency
- Work with the public to issue permits and complete zoning inspections
- Review minor alterations to land development plans
- Evaluate the 1803 North Atherton Zoning request
- Provide zoning/weed/snow/noise/abandoned vehicle enforcement

In 2015, staff will continue to accomplish the following:

- Assist customers who call, email or visit the Township office with questions or concerns
- Review and provide staff recommendations on subdivision and land development plans
- Evaluate rezoning requests as required by the Board of Supervisors
- Assist in updating Township Subdivision and/or Zoning Ordinances
- Maintain and develop the Planning & Zoning webpages
- Review lot consolidation and minor alteration plans
- Issue zoning and sign permits
- Provide zoning/ weed/snow/noise/abandoned vehicle enforcement
- Maintain and develop information for the Township's Geographic Information System (GIS)
- Maintain accurate phasing schedules and submission dates for each approved subdivision and land development

In addition, during 2015, staff intends to work on the following:

- Work with Toll Brothers on the PRD review process and coordinate staff and regional consultant recommendations.
- Develop workforce-housing guidelines that will provide the programmatic structure to ensure that the required affordable housing developed in Turnberry and the Terraced Streetscape District remains affordable for future homeowners.
- Continued discussion of the Terraced Streetscape ordinance edits.
- Continued monitoring of the Traditional Town Development Master Plans and associated projects. Because master plans have been approved and are in place for both Pine Hall and Turnberry, next phases of development are being submitted for approval. There should be constant monitoring of the master plans and ordinance and how they govern the specific implementation plans.

- Prepare and release an RFQ for a consultant to update the Subdivision and Land Development and Zoning Ordinances.
- Prepare a draft native landscape ordinance.
- Analyze the Rural Residential zoning district with respect to the Comprehensive Plan
- Research, analyze best practices in agricultural zoning and development appropriate zoning ordinance amendments: including farm café, and other business interests that assist farmers without threatening prime agricultural soils
- Evaluate the existing Subdivision and Land Development Ordinance as well as the Zoning chapters of the Code of Ordinances and recommend appropriate updates to ensure that the tools that the Township has in place to manage growth and development are timely and suitable for Ferguson Township. Some areas to be evaluated may include:
 - Agricultural Protection
 - Low Impact Development/Resource Protection
 - Sustainability/Green Design
- Evaluate consultant proposals, manage consultant contract and begin process to update Township Subdivision and/or Zoning Ordinances

414.110 Planning and Zoning Director Salary (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$66,741	\$74,888	\$52,500	\$71,190

This account reflects the salary of the Planning and Zoning Director. Merit pay is included in a separate account.

414.112 Zoning Administrator Salary (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$54,624	\$55,279	\$55,279	\$57,081

This account reflects the salary of the Zoning Officer. Merit pay is included in a separate account.

414.114 Planning and Zoning Administrative Staff Salaries (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$31,555	\$73,584	\$60,414	\$71,940

This account includes the salaries for the Township’s Receptionist, Assistant Planner and \$1,200 for planning meetings recording Secretary.

414.115 Ordinance Enforcement Officer’s Salary (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$15,292	\$16,403	\$16,403	\$16,575

Average of 25 hours per week @ \$12.75/hr (25*52*\$12.75). This position provides services to enforce grass and weeds, snow removal, and animal enforcement. Other duties may include property addressing compliance, sign and parking enforcement.

414.191 Uniforms	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$500	\$500	\$500

The Department owns and maintains the uniform for the Ordinance Enforcement Officer. This line item reflects the estimated cost of purchasing the uniform and personal equipment. The cleaning and maintenance of the uniforms is included under contracted services.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
414.210 Office Supplies				
	\$503	\$850	\$500	\$850

General office supplies such as paper, files, calendars, desk supplies, envelopes, staples, paper clips, printer and plotter cartridges, disks and other miscellaneous items are included in this account.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
414.240 General Expense				
	\$196	\$400	\$225	\$400

This line item represents the cost of miscellaneous expenses that are not classified in other categories such as equipment calibration, Ordinance Enforcement Officer equipment, and hiring costs.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
414.310 Professional Services				
	\$8,613	\$8,400	\$13,093	\$13,500

This account covers all planning and zoning professional services, which consists of the Zoning Hearing Board Solicitor and stenographer. A projected breakdown of these services follows:

Stenographer / Experts for ZHB (est.)	\$1,500
ZHB Solicitor (12 meetings x 8 hrs/mtg @ \$125/hour)	\$12,000

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
414.320 Communications				
	\$437	\$420	\$561	\$600

This line item represents the cost of the Ordinance Enforcement Officer's cell phone (\$35/mo net of employee share).

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
414.330 Transportation				
	\$0	\$50	\$50	\$50

This account is intended to cover the general use of private vehicle mileage reimbursement and parking charges for meetings.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
414.340 Advertising & Printing				
	\$4,396	\$4,750	\$4,750	\$4,750

This account covers all of the advertising for the Planning Commission and Zoning Hearing Board meetings as well as the advertising of re-zonings, variances, appeals, and any rescheduling of meetings as necessary. Also included are funds for the reduction of plans for presentation at the meetings and the reproduction of miscellaneous maps, fact sheets and violation notices.

Misc. Plan Reductions & Color Copying	\$25 0	Advertising	\$4,50 0
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414.370 Maintenance Agreements	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$96	\$400	\$700	\$700

This account records the actual copy and printing costs related to the Planning and Zoning Department.

Description	Amount
Kyocera 2050 B&W copier maintenance (contract 2373)	\$450
Taskalfa 4550 Color copier use (admin copier)	\$250

414.420 Dues, Subscriptions, Memberships	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$2,912	\$4,977	\$2,418	\$8,125

This account is to cover the cost for conferences, subscriptions and dues for professional memberships for the Planner, Zoning Administrator and Planning Commission members.

Miscellaneous Seminars-for staff, PC and ZHB	\$1,000	American Planning Association Annual Conference (1) (Seattle, WA)	\$1,700
Certification/travel for Floodplain Management, Atlanta, GA	\$2,360	Miscellaneous Publications	\$350
Dues PA Planning Association (PPA) 45% of APA dues	\$122	Subscription to Zoning Practice	\$95
Membership American Planning Association (APA)	\$270	Subscription to Zoning Bulletin	\$313
Dues American Institution of Certified Planners (AICP)	\$145	Subscription to Journal of the American Planning Association	\$48
Certification for Playground Safety Inspections	\$200	Dues Central PA Safety Association (CPSA)	\$30

(1/3 of total for 3yr. certification)			
American Red Cross Certifications x4 (CPR)	\$32	PA Governors Safety Conference	\$660
		PA American Planning Association Conference (Pittsburgh, PA)	\$800

414.450 Contracted Services	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$337	\$300	\$300	\$300

This line item represents the costs of cleaning and maintenance of the Ordinance Officer's uniforms.

414.461 Training Seminars	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$120	\$0	\$0	\$800

This represents the cost of animal control training for the ordinance officer.

414.530 COG Planning Agency	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$70,940	\$75,462	\$75,462	\$76,601

This line item represents Ferguson Township's regional planning share of the cost for the Centre Region COG Planning Agency. For further details, please refer to the 2015 COG Budget.

Year	Rate	Amount
2015	26.34%	\$76,601
2014	26.34%	\$75,462
2013	26.51%	\$70,940
2012	26.63%	\$62,096
2011	26.69%	\$60,666
2010	27.59%	\$55,141

414.531 Centre County MPO	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$35,488	\$29,677	\$29,677	\$30,645

This line item represents Ferguson Township's share of the cost for the Centre County Metropolitan Planning Organization. For further details, please refer to the 2015 COG Budget.

Year	Rate	Amount
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2015	26.34%	\$30,645
2014	26.34%	\$29,677
2013	26.51%	\$35,488
2012	26.63%	\$34,825
2011	26.69%	\$34,066
2010	27.59%	\$32,788

414.750 Office Equipment	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$1,000	\$755	\$500

This line item represents the cost of a new office chair (\$500) for the Zoning Administrator.

Public Works

426 - 439 PUBLIC WORKS DEPARTMENT – MAINTENANCE

Mission: Provide efficient, cost effective, professional public works services within our scope of work to our residents.

The Public Works Department Maintenance Section consists of 1 Superintendent, 2 Foreman, 1 mechanic, 1 assistant mechanic/road worker, 9 road workers (7 current plus additional 2 new hires in 2015) and 1 arborist (new position in 2015) and 2 building custodians, all under the direction of the Public Works Director. Part-time workers are hired in the summer to assist with road maintenance and mowing/landscaping and in the winter to assist with plowing.

Public Works Maintenance Section Accomplishments for 2014

- Paved McKee Street bike (shared use) path
- Base repair on Airport Road
- Cleared and grubbed area behind Airport Road baseball field for future improvements
- Completed crack sealing in advance of microsurfacing on various roads,
- Performed routine year round maintenance on 90+ miles of roadway including:
- Completed 2 rounds of street sweeping,
- Completed 2 or 3 rounds of mowing along rural roadsides and undeveloped parkland and storm water basins,
- Performed weekly roadside mowing on Blue Course Drive, Old Gatesburg Road, and Havershire Boulevard
- Performed bi-weekly roadside mowing in along urban roads,
- Maintained tree mulch beds,
- Patched and repaired roads,
- Performed winter snow and ice removal operations,
- Replaced and repaired roadside signs,
- Replaced street signs in Greenleaf Manor,
- Removed approximately 200 ash trees,
- Sprayed weeds and curb lines,
- Performed monthly Township wide brush collection,
- Performed monthly and extended seasonal Township wide leaf collection,
- Responded to flooding or roadside hazard incidents after hours,
- Completed numerous work order requests for sign repairs, washouts, park improvements, road repairs, storm drainage repairs, sinkhole repairs,
- Maintained Township automobiles and equipment,

Public Works 2015 Monthly Work Plan:

Planned monthly routine maintenance activities are as follows:

January and February

Brush and leaf collection as weather permits on scheduled dates
Winter operations
Equipment Maintenance
Building Maintenance
Clear and grub work in parks if necessary

March

Winter operations
Prepare for Spring operations
Plant trees in park
Brush collection, first Monday unless holiday
Leaf collection, first Monday unless holiday

April

Crack sealing 1 week
Street sweeping 1 week
Sod repair from plow damage
Over-seed previous year capital project areas as necessary
Brush collection, first Monday unless holiday
Leaf collection, first Monday unless holiday
Base repair and preparation for capital road improvements 4 weeks

May

Spray curbs 1 week
Crack sealing 1 week
Roadside mowing 3 weeks
Base repair and preparation for capital road improvements 4 weeks
LED traffic signal replacements 3 days
Street tree maintenance and landscaping/mowing, flowers
Street sweeping
Brush collection, first Monday unless holiday
Leaf collection, first Monday unless holiday

June

Street sweeping

Inlet cleaning 2 weeks
Roadside mowing all month
Park mowing – 1 week
Street tree maintenance and landscaping/mowing, flowers
Brush collection, first Monday unless holiday
Leaf collection, first Monday unless holiday
Preparation for bike path sealcoat – 1 week

July

Inlet repairs 3 weeks
Roadside mowing all month
Park mowing – 1 week
Ditch grading 2 weeks
Street sweeping
Street tree maintenance and landscaping/mowing, flowers
Brush collection, first Monday unless holiday
Leaf collection, first Monday unless holiday
Prepare for road sealcoating – 1st week in July
Pave Pine Hall Court

August

Spray curbs 1 week
Street sweeping
Roadside mowing all month
Park mowing – 1 week
Street tree maintenance and landscaping/mowing, flowers
Brush collection, first Monday unless holiday
Leaf collection, first Monday unless holiday

September

Tree trimming – 4 weeks
Park mowing – Tudek Park 3 days
Crack sealing – 2 weeks
Street sweeping
Brush collection, first Monday unless holiday

Leaf collection, first Monday unless holiday

Capital road improvements including shoulder backup, mailbox resetting, sign installation
– 4 weeks

October

Street sweeping

Brush collection, first Monday unless holiday

Leaf collection, first Monday unless holiday

Leaf collection steady starting October 15th

Traffic signal inspections Oct 1 – Oct 15

November

Leaf collection steady until Thanksgiving or longer if needed and weather permits

Tree trimming

December

Winter operations

Brush and leaf collection as weather permits on scheduled dates

Tree trimming

Building painting and repairs

Equipment cleaning and body work

Ongoing activities:

Respond to work order requests from staff and residents

Respond to winter storms and road hazards throughout the year in timely manner

426 RECYCLING - COLLECTION, DISPOSAL SERVICES

426.368 Recycling, collection & disposal	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$33,005	\$35,000	\$35,000	\$33,005

Ferguson Township utilizes the recycling and composting center operated by the State College Borough for the disposal and composting of leaves and brush chips per agreement with State College Borough. The Borough has a permitted disposal site.

430 PUBLIC WORKS – ADMINISTRATION

430.191 Uniform Rental	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$4,900	\$4,800	\$4,800	\$5,700

The Township provides uniforms for the employees of the Public Works Department. In 2014, the Township changed its contracted uniform provider to Cintas. Uniforms will be required for 2 additional road workers in 2015.

430.210 Office Supplies	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$99	\$0	\$0	\$0

This line item represents the cost of office supplies for the department.

430.231 Gasoline	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$13,098	\$12,000	\$12,000	\$12,400

Public Works vehicles will consume approximately 4,000 gallons of gasoline estimated at \$3.10/gallon. Our cost on 9/24/14 was \$2.75/gallon.

430.232 Diesel Fuel	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$32,179	\$40,200	\$57,169	\$37,200

Public Works vehicles will consume approximately 12,000 gallons of diesel at \$3.10/gallon. Our cost on 9/24/14 was \$2.78/gallon.

430.234 Oil, Lubricants, and Fluids	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$5,276	\$5,000	\$5,800	\$5,800

Oil is bought in bulk quantity. Grease is bought by the tube. Also included is antifreeze, power steering fluid, brake fluid, gear oil, hydraulic fluid, etc. This includes \$100 annual compliance fee and costs associated with recycling of fluids.

430.238 Clothing/Personal Protective Equipment	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$4,522	\$5,500	\$5,500	\$7,000

This account is for the replacement of vests, T-shirts, jackets, gloves, and rain gear, high-visibility clothing, safety gear such as safety glasses, chaps, hard hats and hearing protection. Also included is the reimbursement for steel-toed boot purchases of \$150 per person (15 people) and \$300 for prescription safety glasses with permanent side shields. This line item is increased from 2014 to account for clothing and PPE for 2 additional road workers and 1 new arborist.

430.240 General Expense.	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$19,682	\$20,000	\$20,000	\$20,000

This account covers miscellaneous items such as bolts, protective equipment and cleaning supplies for the mechanic, wire ties, paint cans, washers, printer toner, grit for sand blasting, brushes, lines, lubricants, degreaser, soaps, waxes, filters, welding supplies, nuts, spray products, etc., that are used daily, but cannot be allocated to

specific functions. In addition, expenses involved with the mandatory drug and alcohol testing will come from this account.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
430.260 Small Tools and Equipment	\$3,704	\$6,600	\$6,600	\$4,900

The purchase of small tools for road workers such as weed eaters, chain saws, hand saws, drills, shovels, rakes, sledges, brooms, welding and shop tools will be made from this account. These purchases will total less than \$2,500 each. For 2015, this includes one fire safe storage cabinet at a cost of \$1,800.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
430.320 Communications	\$1,162	\$2,000	\$2,000	\$4,240

This line item represents the cost of 3 cell phones for the public works department at \$35/each per month, net of employees share. Employees pay \$10/each per month to defray some of the cost of the cell phones. This also includes the cost of the Township's business use share of the public works employees' personal cell phones for payment in lieu of pagers at a rate of \$10 per month from November 1 through March 31. This also include \$10/mo x 12 mo x 2 for new road workers. For 2015, it includes a radio for the Arborist for \$2,000.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
430.327 Radio Maintenance	\$0	\$1,000	\$500	\$1,000

All public works radios were replaced in 2014. This fund will be utilized for the purchase of batteries, accessories and maintenance.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
430.370 Repairs & Maintenance	\$26	\$0	\$0	\$0

This account reflects the cost of repairs and maintenance other than radios.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
430.384 Equipment Rentals	\$3,916	\$7,000	\$13,000	\$12,000

With the purchase of a used bucket truck and anticipated purchase of a grappler truck, rental cost is expected to decrease in 2015. Rentals will include equipment such as an asphalt paver, cement mixer, storm pipe cleaning equipment, wheel or track excavator. Includes five months of rental at \$2,500 per month

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
430.420 Dues, Subscriptions, Memberships & Seminars	\$2,751	\$3,385	\$3,300	\$3,385

This account provides funding for training for the Road Superintendent, foremen, mechanics, and road workers to stay abreast of requirements and gain knowledge in the areas of heavy equipment and

automotive repairs, trouble-shooting hydraulic system repairs, road repairs, winter snow fighting operations, commercial driver license training and record management, supervisory skills, drug and alcohol awareness.

Mechanic and Asst Mechanic Training, Ford or AC-DELCO, International training	\$1,500	Foreman’s training, Drug and alcohol awareness training, Road worker LTAP training, equipment expo, welding certification, confined space entry	\$400
Magazines and Publications	\$150	NTEA convention and Work Truck Show, Superintendent and Mechanic, Indianapolis, IN	\$1,335

430.450 Underground Storage Tank Fees	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$100	\$100	\$100

This tank registration fee is paid to the state for the regulation of two underground fuel tanks and testing.

432 PUBLIC WORKS-SNOW REMOVAL

432.222 Chemicals	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$87,487	\$75,972	\$77,441	\$90,100

The Township purchases salt from the Commonwealth of Pennsylvania’s Cooperative Purchasing Program. The budget includes a total of 1,300 tons of salt at \$69.31 (2014/2015 price) per ton, up \$6.00/per ton from last year. In 2015, the Township expects to continue receiving salt brine from PADOT under the Agility Program. The application of liquid sodium chloride (brine) improves the performance of the salt. The Road Superintendent will continue to monitor the application rate of the salt. The total amount of salt used year to year will vary depending on the severity of winter weather. The State contract requires a minimum purchase of 60% of the anticipated need up to 120% maximum. The amount of salt purchased depends on the current salt inventory of the

Township. The Department uses salt in the winter to de-ice 92 miles of roadway and 7.6 miles of shared use paths. Anti-skid is included in Liquid Fuels fund.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
432.240 General Expense	\$2,624	\$4,000	\$4,725	\$4,000

During snow removal, vehicle frames and springs occasionally are damaged. Additionally, plow frames become bent and need to be replaced or repaired. Snowplow blade purchases are also included.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
432.450 Contracted Snow Removal	\$1,603	\$0	\$7,500	\$11,000

In 2014, the Township started contracting winter maintenance on certain roads in the geographic area zoned Traditional Town Development such as Old Gatesburg Road. In 2015, Havershire Boulevard, Prestwich Blvd. and Northwich Blvd. became Township roads for a total of 1.53 miles of contract plowing in the TTD. Contracting this service is still in the evaluation process and staff has extended a contract to a local contractor for the 2014-2015 winter season.

433 PUBLIC WORKS-SIGNALS & SIGNS

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
433.245 Street Signs and Supplies	\$16,520	\$18,000	\$15,000	\$16,000

This account is for materials to repair or replace street signs and posts. Traffic control devices such as barricades, cones, flashing work zone signs and flags are also purchased from this account.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
433.361 Traffic Signal Charges	\$7,979	\$8,200	\$9,600	\$9,600

This account is intended to cover the fixed operating costs of electricity to run the traffic signals. The cost to operate traffic signals has been reduced using LED signal lights and by competitively contracting for electric service. In 2013, the Township added two additional traffic signals at Whitehall & Research and Blue Course & Havershire.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
433.372 Traffic Signal Repair (Parts & Labor)	\$12,751	\$9,650	\$9,000	\$9,000

This budget item covers contracted traffic signal repairs and parts necessary to maintain the Township's ever increasing number of traffic signals, (22 signals in 2014 plus 1 school zone flasher). Signals are maintained in accordance with permits from PADOT. The Township Engineer does initial troubleshooting and minor repairs. Inspections are performed by Engineering section staff. This line item also includes funding to repair and locate loop detectors. For 2015 items costing less than \$2,500 each will be accounted for

in the General Fund rather than the Capital Reserve Fund. This account includes traffic signal Uninterruptable Power Supply batteries.

1. Pine Grove Mills - Nixon Road and Route 45	12. Science Park/Old Gatesburg
2. Whitehall Road and West College Avenue	13. Martin Street and Aaron Drive
3. Corl Street and West College Avenue	14. Martin Street and Blue Course Drive
4. Cherry Lane and North Atherton Street	15. West College Avenue & Blue Course Drive
5. Clinton Avenue and North Atherton Street	16. Blue Course Drive and Teaberry Lane
6. Aaron Drive and North Atherton Street	17. Science Park Road and Raytheon/ARL Building
7. Science Park Road and West College Avenue	18. Blue Course and Westerly Parkway
8. North Hills Place and North Atherton Street	19. Blue Course and Old Gatesburg
9. Bristol Avenue and West College	20. Blue Course and Havershire (2013)
10. Pine Hall and Science Park Road	21. Whitehall Road and Research Drive (2013)
11. Valley Vista/Science Park/Circleville	22. Whitehall Road and Blue Course Drive (Shared with Borough)

437 REPAIRS TO TOOLS & MACHINERY

437.114 Mechanics Salary (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$54,945	\$55,604	\$55,604	\$56,549

This line item represents salary for the Mechanic.

437.180 Mechanic Overtime	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$118	\$700	\$1,000	\$1,000

This line item represents overtime for the Mechanic as needed.

437.240 General Expense	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$3,816	\$4,100	\$5,300	\$4,100

This account is necessary to purchase various tools (less than \$2,500 each) necessary to repair Township vehicles, and to cover repairs and updates to the diagnostic equipment. Miscellaneous tool additions for the mechanic are funded by this account.

437.250 Repair and Maintenance Supplies - Vehicle & Equipment Parts	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$62,931	\$60,000	\$50,000	\$50,000

This account is used to purchase parts for all vehicles and equipment except Police Department vehicles, which are accounted for separately. Trucks in the Ferguson Township fleet are normally serviced for 12 to 15 years before being replaced. This is longer than the industry standard for public works fleet life. The longer the Township maintains a piece of equipment, the more it costs to service the vehicle. This includes hydraulic and other hoses.

437.370 Maintenance and Repairs (outside)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$6,451	\$8,000	\$8,000	\$8,000

While most work is done in-house, outside service is needed for such work as refurbishing brake drums and rotors, machining parts, repairs to diesel fuel pumps and suspension springs, bodywork, some hydraulic line repairs and replacements, hydraulic pumps, air conditioning. The actual cost of outside repairs will vary from year to year and these expenses are not anticipated in advance.

438 PUBLIC WORKS-HIGHWAY MAINTENANCE

438.112 Road Superintendent Salary (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$65,384	\$66,169	\$66,169	\$68,107

This line item provides for the salaries for the road superintendent.

438.114 Road Crew Salaries (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$383,018	\$405,965	\$405,965	\$470,953

This line item provides for the salaries for two (2) supervisors, and the road crew. It includes two additional road workers for 2015.

438.115 Part-time Help Wages	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$36,320	\$61,995	\$50,000	\$63,380

The Township Public Works Department hires individuals to help with seasonal work as noted below.

GROUP	CALCULATION	AMOUNT
Road Crew Summer Help	2 people X 18 wks. x 40 hrs/wk. x \$11.75/hr	\$16,920
Landscape and Mowing Help	3 people X 18 wks. x 40 hrs/wk. x \$11.75/hr	\$25,380
Road Crew Winter Help	4 people x 24 wks. X 10 hrs/wk x \$11.75/hr	\$11,280
Mechanic helper for summer	16 wks. x 40hrs/wk. x \$10.00/hr.	\$6,400
Mechanic helper during school	34 wks. x10 hrs/wk. x \$10.00/hr	\$3,400

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
438.180 Overtime	\$23,885	\$41,199	\$35,000	\$47,950

Overtime is based on historical use. It is estimated to be approximately 10% of the cost of road workers base wages. Almost all overtime occurs during the winter months for snow removal with some overtime necessary to complete summer projects. Other overtime is used for emergency call out such as flooding, sign replacement or hazardous conditions.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
438.245 Supplies & Materials (non-liquid fuels)	\$6,852	\$6,000	\$6,000	6,000

This line item is used to purchase supplies and materials for the roadway areas that do not qualify for liquid fuels reimbursement. This account is for general road supplies, park supplies, roadside materials and supplies, seed, weed spraying applications, mulch for trees and landscape beds, other various supplies commonly used by municipalities.

Parks & Recreation

452 PARKS & RECREATION

452.530 CRCOG – Parks & Recreation Contribution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$403,120	\$365,931	\$365,931	\$369,414

The Centre Region COG Parks and Recreation Department provides both parks maintenance and programs for the Township owned parks that are developed with facilities. Please see the 2015 COG Budget for more information.

Year	Rate	Amount
2015	27.56%	\$369,414
2014	27.57%	\$365,931
2013	27.73%	\$403,120
2012	27.97%	\$368,358
2011	28.047%	\$323,327
2010	27.59%	\$287,960

452.532 CRCOG – Pools Capital Contribution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$96,257	\$98,791	\$98,791	\$127,830

This line item represents Ferguson Township’s share for the CRCOG Parks and Recreation Department debt service for the capital improvements to the Welch and Park Forest pools. The 2015 capital shares increase is due to the pools revenue not providing sufficient income to reduce the capital costs as has been the experience in prior years. This expenditure is over and above the operating costs. Please refer to the 2015 COG Budget for more information.

Year	Rate	Amount
2015	27.56%	\$127,830
2014	27.57%	\$98,791
2013	27.73%	\$96,257
2012	27.97%	\$118,408
2011	28.047%	\$118,436
2010	27.59%	\$113,237

452.533 CRCOG – Nature Center Contribution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$14,014	\$14,350	\$14,350	\$17,471

This line item represents Ferguson Township’s share of the Millbrook Marsh Nature Center. Please refer to the 2015 COG Budget for more information.

Year	Rate	Amount
2015	27.56%	\$17,471
2014	27.57%	\$14,350
2013	27.73%	\$14,014
2012	27.97%	\$13,462
2011	28.047%	\$12,977
2010	27.59%	\$11,940

452.534 CRCOG – Parks & Rec Capital Contribution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$45,754	\$51,004	\$51,004	\$50,986

This line item represents Ferguson Township’s share of the Centre Region Parks & Recreation Capital. Please refer to the 2015 COG Budget for more information.

Year	Rate	Amount
2015	27.56%	\$50,986
2014	27.57%	\$51,004
2013	27.73%	\$45,754
2012	27.97%	\$0
2011	28.047%	\$0
2010	27.59%	\$0

453 SPECTATOR RECREATION

453.540 Community Contributions	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$3,510	\$2,500	\$2,100	\$3,150

The Board has adopted a policy to provide guidance on community contributions. Two applications for funding have been received for the 2015 year from Discovery Space and First Night State College. This account provides funding for the following:

Name	2014 Contribution	2015 Contribution Proposed
Discovery Space	\$1,000	\$1,000
4 th Fest	\$600	\$600
First Night State College	\$500 (ice sculpture)	\$550 (ice sculpture)
Ferguson Business Startup Grant	\$0	\$1,000

454 TOWNSHIP PARKS OPERATING EXPENSES

454.220 Township Park Operating Expenses	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$79	\$700	\$700	\$700

Certain miscellaneous park operating expenses are the responsibility of the Township. The Township has done some spraying for weed control and groundhog control in the parks, mainly in Tudek Park. Other costs include tree removal, backflow preventer inspection at State College Babe Ruth Fields and two quarters of water service at Haymarket Park.

455 SHADE TREE PROGRAM

455.375 Street Tree Replacements	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$48,576	\$50,000	\$66,495	\$50,000

This account provides funding to replace existing street trees damaged by vehicle crashes, storms, disease or natural causes and to plant trees at new locations. Due to the infestation of the emerald ash bore, the population of 550 ash trees is declining. Two-hundred of these ash trees were replaced under contract in the spring of 2013 and 192 were replaced in the spring of 2014. Funding at the current level is requested to continue the ash tree replacement program in 2015. A planting plan for trees in Thistlewood development could be developed in 2015 and considered for planting in 2016.

455.450 Contracted Services	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$23,528	\$45,000	\$32,000	\$42,000

The Township has a street tree maintenance program and prepares contracts every year for an arborist(s) to trim and maintain a portion of the 6,500 street trees (\$24,000). The

Township utilizes an inventory of the trees within the Township right-of-way. Every 5 years the Township contracts with a consultant arborist to evaluate the condition of all street trees and update the street tree inventory. An inventory is scheduled for late 2014, although the invoice likely will not be received until 2015 (\$18,000). The next inventory is scheduled for 2019.

Regional Programs

406 CENTRE REGION COUNCIL OF GOVERNMENTS-ADMINISTRATION (CRCOG)

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
406.530 CRCOG Administration	\$92,496	\$104,566	\$104,566	\$104,555

This represents the Township's share of funding for the Centre Region COG Administration. For further details, please refer to the 2015 COG Budget.

Year	COG Formula	Amount
2015	26.34%	\$104,555
2014	26.34%	\$104,566
2013	26.51%	\$92,496
2012	27.97%	\$83,569
2011	28.047%	\$89,182
2010	27.59%	\$84,086

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
406.532 CRCOG Building Capital	\$4,815	\$4,871	\$4,871	\$4,871

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2015 COG Budget.

Year	COG Formula	Amount
2015	26.34%	\$4,871
2014	26.34%	\$4,871
2013	26.51%	\$4,815
2012	27.97%	\$4,746
2011	28.047%	\$4,663
2010	27.59%	\$4,519

415 EMERGENCY SERVICES

415.530 Emergency Management / COG Contribution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$30,476	\$30,172	\$30,172	\$29,505

This represents the Township’s contribution to the Centre Region Emergency Management Program. For further details, please refer to the 2015 COG Budget.

Year	Rate	Amount
2015	26.34%	\$29,505
2014	26.34%	\$30,172
2013	26.51%	\$30,476
2012	26.63%	\$35,239
2011	26.69%	\$34,585
2010	27.59%	\$33,901

415.531 Emergency Management / COG Contingency	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$2,651	\$0	\$0	\$436

This line item provides funding for the Emergency Management Coordinator to use in the event of a declared disaster. The Fund balance is anticipated to cap at \$100,000. This goal has been reached and minor contributions are due for 2015. For further details, please refer to the 2015 COG Budget.

YEAR	RATE	Amount
2015	26.34%	\$436
2014	26.34%	\$0
2013	26.51%	\$2,651
2012	26.63%	\$2,663
2011	26.69%	\$2,669
2010	27.59%	\$2,626

421 HEALTH & WELFARE

421.318 Contracted Services	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$5,427	\$6,000	\$5,000	\$5,000

Annually, the State College Borough Health Officer inspects area eating, drinking and retail establishments. These inspections are made in order to assure that these establishments meet the Township’s ordinance regarding sanitary and safety conditions. The Township compensates the Health Officer based on an hourly basis, and these services include responding to citizen requests for assistance with property owners who

fail to maintain their properties in a sanitary and healthy condition. This cost is subject to the number of inspections made, which varies from quarter to quarter.

Quarter	Restaurants/ Retail	Other
4 th Qtr 2013	16	2
1 st Qtr 2014	11	0
2 nd Qtr 2014	17	2
3 rd Qtr 2014	NA	NA

447 TRANSIT SYSTEM

447.530 Centre Area Transportation Authority (CATA)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$97,348	\$101,383	\$101,383	\$113,946

The Centre Area Transportation Authority (CATA) operates on a fiscal year ending June 30, and therefore, the first six months of 2015 are based on CATA's current 2014/2015 budget ending on June 30, 2015. For 2014, CATA increased the local shares. The operating share increased \$6,739 to \$92,760 and the capital share increased \$5,103 to \$17,992. The remaining six months in 2015 are based on recommendations made to hold to a 3% increase in the operating shares and capital increases of approximately 30% or \$5,400. The 2014 /2015, CATA Budget indicates a \$25,000 increase in regional capital contributions through the 2017/2018 budget cycle. For more information, please refer to CATA's budget.

2015	Operating	Capital	Total
1 st Qtr	\$23,190	\$4,498	\$27,688
2 nd Qtr	\$23,190	\$4,498	\$27,688
3 rd Qtr	\$23,885	\$5,400	\$29,285
4 th Qtr	\$23,885	\$5,400	\$29,285
Total	\$94,150	\$19,796	\$113,946

456 LIBRARY SERVICES

456.530 CRCOG - Schlow Library Services	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$339,096	\$369,835	\$365,325	\$378,112

The CRCOG Budget provides funding for the operating costs for Library Services. While not currently a member, Ferguson Township has continued to contribute money toward the operation of the Schlow Centre Region Library. The Township's share is based on an annual presentation made to the Board of Supervisors by the Library. For further details, please refer to the 2015 COG Budget.

YEAR	AMOUNT
2015	\$378,112
2014	\$365,325
2013	\$339,096
2012	\$325,059
2011	\$318,685
2010	\$314,745

458 SENIOR CITIZENS

458.530 CRCOG Senior Center	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$12,831	\$16,383	\$16,383	\$14,534

This line item represents Ferguson Township's share of the CRCOG funding for the Senior Center. The Township's share is based on actual use rather than the COG formula. For further details, please refer to the 2015 COG Budget.

YEAR	AMOUNT
2015	\$14,534
2014	\$16,383
2013	\$12,831
2012	\$16,615
2011	\$19,395
2010	\$24,246

458.540 Ferguson Seniors	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$500	\$500	\$500	\$500

In previous years, the Township has supported two senior citizen groups: the Centre Region Senior Citizen Center that is operated out of the Fraser Street Plaza, and the second being the Ferguson Township Senior Citizens Group that meets occasionally at various locations. The Ferguson Township Senior Citizen Group annually requests an allocation of \$500, which is included in this budget.

Insurance, Taxes and Other

461 NATURAL RESOURCE CONSERVATION

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
461.540 Spring Creek Watershed Commission Contribution	\$575	\$575	\$575	\$575

This line item represents a contribution towards the Spring Creek Watershed Commission.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
461.541 Spring Creek Watershed Monitoring	\$4,840	\$5,000	\$4,840	\$5,000

This line item represents an annual contribution towards the Spring Creek Watershed monitoring project. The Township has participated in this program annually for the past 16 years and the Clearwater Conservancy is not seeking any change in the contribution in 2015.

463 ECONOMIC DEVELOPMENT

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
463.540 Economic Development	\$25,000	\$25,000	\$25,000	\$25,000

This line item is to account for expenditures related to local economic development activities. For 2015, this amount is proposed to assist in the efforts of the CBICC (Chamber of Business and Industry of Centre County) to attract new business to the area. It is suggested that this appropriation be a placeholder and that the actual distribution be contingent on the funding effort of other Centre County municipalities. The Board should determine the actual distribution after these other municipal contributions are known.

472 DEBT SERVICE-INTEREST

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
472.390 Interest on Escrow Accounts	\$2,233	\$1,750	\$4,500	\$1,750

This is for accumulated interest on escrow monies held by the Township. Interest is paid on funds that the Township holds in escrow for improvements required in conjunction with land development plans...

481 EMPLOYER TAXES

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
481.192 Employer Social Security	\$237,108	\$260,424	\$260,424	\$277,518

Employer contributions toward Social Security and Medicare remain at 7.65% of gross payroll in accordance with Federal law.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
481.194 Employer Unemployment Compensation				

\$9,595 \$10,415 \$10,415 \$11,793

Through the Pennsylvania Municipal League (PML), the Township secures its unemployment compensation insurance needs. For 2015, the Township is budgeted at a rate of 2.08% of gross payroll on the first \$9,000 of each employee’s compensation. This is a self-insured employment trust that provides the Township with the lowest possible employment compensation insurance rates available.

Calculating Employer Contributions

The amount of contributions an employer owes is determined by multiplying an assigned contribution rate by the taxable wages paid to each employee for each calendar year. The taxable wage base for calendar year 2014 is \$8,750 for each employee.

Year	Taxable Wage Base
2012 and prior	\$8,000
2013	\$8,500
2014	\$8,750
2015	\$9,000
2016	\$9,500
2017	\$9,750
2018 and thereafter	\$10,000

483 EMPLOYER PAID BENEFITS

483.197 Gross Pension Expense	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$404,915	\$362,059	\$366,458	\$427,744

In accordance with the Township’s auditor accounting for pensions, this account includes the pension liabilities as defined by the Police and Non-Uniform MMO. Since employee contributions are already deducted to determine the MMO, they are not deducted separately. The state Act 205 funding is listed separately as revenue.

Description	2014	2015
Police MMO	\$210,393	\$255,275
Non-Uniform MMO	156,065	172,470
Gross Township pension expense	\$366,458	\$427,744
Less Estimated State Funding	-278,833	-278,833
Net Township pension expense	\$87,625	\$145,019

486 INSURANCE & RISK MANAGEMENT

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
486.350 Insurance Claims Expenses	\$3,623	\$0	\$11,500	\$0

This account is used to segregate the costs related to reimbursable insurance items. In segregating these items, the related expenditure budgets can be more accurately estimated.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
486.351 Property & General Liability Insurance	\$26,644	\$45,748	\$45,748	\$47,120

The Township contracts with Penn Prime as its source of insurance coverage. The Township limits are \$5,000,000 each occurrence and \$5,000,000 personal/advertising injury. This line item includes property coverage and general liability.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
486.352 Police Liability Insurance	\$16,857	\$37,752	\$37,752	\$38,885

Township contracts with Penn Prime as its source of insurance coverage. The Township limits are \$1,000,000 each claim with a \$1,000 deductible and a \$1,000,000 aggregate limit.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
486.353 Public Officials Errors & Omissions Policy	\$10,122	\$18,623	\$18,623	\$19,182

The Township contracts with Penn Prime as its source of insurance coverage. The Township limits are \$5,000,000 each loss with a \$2,500 deductible and a \$5,000,000 aggregate limit.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
486.354 Workers Compensation	\$136,764	\$181,495	\$181,495	\$222,668

This line item represents the workers compensation coverage for employees while on duty as required by federal law. The Township contracts with Penn Prime as its source of workers compensation insurance coverage. Workers compensation costs are dependent on the job classifications of employees and the total payroll. Job classifications such as Police and Public Works have a high-risk level for injury and therefore the rates are significantly higher for these classifications than others are. For 2015, the experience modification may decrease for the first time in three years, based on claims history. This impacts the Township's cost for coverage. This does not represent any discounts that the Township may receive.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
486.355 Vehicle Insurance	\$8,564	\$14,828	\$15,500	\$15,965

The Township contracts with Penn Prime as its source of insurance coverage. The Township carries commercial automobile coverage for all vehicles owned by the Township. Currently, the Township carries a \$500 deductible on collision for private passenger types and light trucks and \$1,000 for all other vehicles. Our limits of liability are \$3,000,000 dollars each, combined single limit.

486.356 Crime Insurance	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$500	\$500

This account reflects the cost of crime insurance. Penn Prime is the agent for this coverage.

487 EMPLOYEE BENEFITS

487.187 Health Insurance Waivers	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$19,770	\$38,960	\$38,960	\$35,117

This account reflects the 20% cost of payments made to employees in lieu of health insurance coverage. This amount is based on nine employees opting out of insurance.

487.195 Vision Insurance	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$7,880	\$7,740	\$7,740	\$13,097

The Township contracts with Davis Vision through the Pennsylvania Municipal Health Insurance Cooperative. There was no change in the rates or costs for coverage in 2015, other than the cost for additional employees.

487.196 Health Insurance	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$600,150	\$598,416	\$598,416	\$698,782

In April 2006, the Township joined the Pennsylvania Municipal Health Insurance Cooperative (PMHIC) for health coverage as a way to reduce future rate increases. This group was created to form a self-insured plan using the Blue Cross network of providers. Due to the continued percentage increases in health coverage costs significantly above the inflation rates, the Township increased the deductibles and copays that employees pay beginning in 2014. No further changes are proposed in 2015. The increase in expenditures is tied to an 11.8% increase in premium and the addition of four employees.

487.197 Health Savings Account	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$5,000	\$5,000	\$6,000	\$5,500

In November 2007, the Board of Supervisors established a Retirement Health Savings Account for non-uniformed employees. The purpose of this program is two-fold, first to provide a value to earned and accumulated sick leave annually, second to provide value to accumulated sick leave at retirement. The goal of the program is to encourage employees to utilize sick leave in an appropriate manner throughout their employment

with the Township and to be rewarded for limiting their sick leave during the course of a year and then at retirement. This assumes 11 employees qualify for this program.

487.198 Dental Insurance	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$39,955	\$38,511	\$38,511	\$39,677

The Township contracts with United Concordia through the Pennsylvania Municipal Health Insurance Cooperative. There was no change in the cost of coverage in 2015, due to adding employees this expense account increased.

487.199 Life Insurance	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$6,714	\$8,141	\$8,141	\$7,296

Group term life insurance is budgeted for \$80,000 of coverage of life insurance. America One provides this coverage.

487.200 Short Term Disability Insurance	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$7,772	\$7,346	\$7,346	\$7,762

This insurance provides all employees up to 26 weeks of compensation at 60% of salary up to \$350 per week. Sickness is covered on the 8th day; injuries are covered on the first day. This benefit is for non-work-related losses, and does not duplicate the Worker Compensation insurance. America One provides this coverage.

489 CONTINGENCY

489.112 Salaries & Wages Merit Increases	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$18,778	\$28,124	\$24,812	\$30,629

Since 1996, the Township has had a merit increase program that provides for an employee to move through his or her salary grade incrementally based on performance. Each year, the Department Heads and Township Manager have completed evaluations for all non-uniform employees and based on the results of the performance evaluations, recommendations for merit increases for those employees. For 2015, the merit budget is recommended to be up to 2.0% of the base salary.

489.113 Salaries & Wages Market Adjustment	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$0	\$16,490

In the last quarter of 2014, a wage and salary market study was completed to update the 2005 study. This updated study was completed by McGrath Consulting and included survey data from 39 comparable governmental entities. The results of that study indicated that the current salary schedule has been maintained for the most part with the market rates for similar positions. The study however has recommended some market adjustments and changes of pay grades for some positions.

489.117 Deferred Compensation	2013 Actual	2014 Budget	2014 Projected	2015 Budget

\$18,100 \$18,944 18,785 \$18,404

This line item accounts for the deferred compensation provided to the Township Manager and Chief of Police under employment agreements.

489.160 Employee Service Awards	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$700	\$500

This line item accounts for the service awards presented to employees for every five years of service for those reaching a milestone in the current year.

489.300 General Expense - Uncommitted Reserve	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$6,568	\$26,000	\$8,000	\$25,000

The Township's Budget is providing a contingency for general expenses to account for unexpected expenses. This funding is made available to the Board of Supervisors to enable them to respond readily to funding needs without affecting other accounts within the budget.

492 INTERFUND OPERATING TRANSFERS-OUT

492.002 Transfer to Street Light Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,964	\$0	\$0	\$0

This account reflects any transfers from the General Fund to the Street Light Fund.

492.003 Transfer to Hydrant Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$3,994	\$0	\$0	\$0

This account reflects any transfers from the General Fund to the Hydrant Fund.

492.016 Transfer to General Obligation Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$558,641	\$560,000	\$560,000	\$560,000

These are funds transferred from the General Fund and deposited in the General Obligation Fund. This transfer is made in order to meet the Township's note payment of interest and principal for the year.

492.019 Transfer to Agricultural Preservation Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$30,000	\$50,000	\$25,000

The Agricultural Preservation fund was established in 1999 to allow the Township to participate in purchasing agricultural easements within the Township. Transfers are made from the General Fund to maintain a 3-year rolling average Fund Balance of \$80,000 to \$90,000 at the Board's request.

492.030 Transfer to Capital Reserve Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,501,030	\$500,000	\$500,000	\$500,000

This transfer payment is needed in order to fund the anticipated capital expenditures from the Capital Reserve Fund. For further details, please refer to the Capital Reserve Fund narrative.

492.031 Transfer to Regional Capital Recreation Projects Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$35,000	\$0	\$0	\$0

This account represents any transfers made by the General Fund into the Regional Capital Recreation Projects Fund.

492.032 Transfer to Transportation Improvement Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,856,264	\$1,373,531	\$1,593,113	\$1,373,567

In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income and real estate transfer tax and a resolution increasing the real estate tax. The Board further directed that a specific fund be established to account for the taxes collected from these increased tax rates. The Transportation Improvement Fund has been established in accordance with Resolution 2001-25. In 2015, the budget is recommending a reallocation of the tax revenues reducing the transfer from the General Fund. The revised tax allocation is as follows:

Tax	Pre- 2015 Rate	2015 Revised Rate
Real Estate	25.185797%	21.88%
Real Estate Transfer	60%	60%
Earned Income Tax	7.142857143%	3.214%

This fund will accept the transfer of funds from the General Fund as follows: (note these are estimates based on the projected tax basis for each tax).

Real Estate Tax (0.53 mils)	Calculation: estimated 2015 collection (\$1,361,916) x 21.88%	\$297,987
Real Estate Transfer Tax (0.75%)	Calculation: estimated 2015 collection (\$1,200,000) x 60%	\$720,000
Earned Income Tax (0.45%)	Calculation: estimated 2015 collection (\$6,396,386) x 3.214%	\$205,580

This account includes a one-time \$150,000 transfer for funding for the West College Ave Streetscape project.

492.035 Transfer to Liquid Fuels Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$935	\$0	\$0	\$0

Whenever, liquid fuels fund expenditures do not meet state requirements, it is necessary to reimburse the liquid fuels funds from the general fund in order to comply with the state mandates. This account is used to identify such reimbursements.

SPECIAL REVENUE FUNDS ANNUAL BUDGETS

SPECIAL REVENUE FUNDS

Street Light Fund

02 STREET LIGHT FUND

REVENUES

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$13	\$5	\$30	\$50

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in Jersey Shore State Bank. Based on the interest rate earned on funds maintained at Jersey Shore State Bank, the Township moved funds from PLGIT to Jersey Shore State Bank in 2014.

383 SPECIAL ASSESSMENTS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
383.110 Street Lighting Assessment	\$5,886	\$8,000	\$9,085	\$12,390

The cost of street lighting is paid through an assessment that is placed on all property owners based on front footage within a 250-foot radius of the street light. The Board sets the cost per front foot annually.

In 2013 and 2014, the methodology used to assess properties was improved using GIS data, rather than paper maps. This has improved the measurements of the front footage as well as determining which properties are assessed.

Based on the information provided by engineering and the tax duplicate, the front footage is estimated to be 82,590 feet (\$9,085/\$.11).

The current rate is \$.11 cents per lineal front foot. Based on the fund balance in 2014, this rate will need to be increased by \$.04 cents to \$.15 cents to maintain the fund's stability. (\$.15*82,590)

392 INTERFUND OPERATING TRANSFERS

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
392.001 Transfer from General Fund	\$1,964	\$0	\$0	\$0

This account reflects any transfers from the General Fund to the Street Light Fund.

EXPENDITURES

434 STREET LIGHTS

434.361 Street Lights	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$12,098	\$13,275	\$13,275	\$14,616

There are currently 94 streetlights for which the township is responsible for supplying power. The Township maintains thirty nine (39) streetlights and West Penn Power maintains another 55. Since streetlights are unmetered, the budget is based on actual billing for 2014.

Following is a detail of the fixture charges and estimated electrical charges from account ending 639 lighting, including charges

(6) Street Lights @ \$140/month	\$1,680
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Havershire Blvd distribution

Following is a detail of the fixture charges and estimated electrical charges from account ending 424

(1) 11,500 Lumen MV @ \$10.12/ea./mo	\$121	(5) 50,000 Lumen SV COBRA @ \$17.87/ea./mo	\$1,072
(2) 9,500L SV @ \$8.77/ea./mo	\$211	(2) 8,150L MV @ \$7.25/ea./mo	\$174
(1) 9,500L SV OL @ \$9.42/ea./mo	\$113	(13) 8,150L MV @ \$7.25/mo	\$1,131
Energy Charges \$150/mo	\$1,800	Total	\$4,622

Following is a detail of the fixture charges and estimated electrical charges from account ending 057

(2) 21,500L MV @ \$12.24/ea./mo	\$294	(11) 9,500L SV CUST @ \$3.57/ea./mo	\$471
(28) 9,500L MU CUST @ \$3.57/ea./mo	\$1,20 0	(1) 8,500L MV @\$7.25/ea./mo	\$87
(3) 22,000L SV COBRA @ \$11.86/ea./mo	\$427	(25) 8,500L MV @ \$7.25/mo	\$2,17 5
Energy Charges \$305/mo	\$3,66 0	Total	\$8,31 4

Hydrant Fund

03 HYDRANT FUND

REVENUES

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$35	\$5	\$100	\$100

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in Jersey Shore State Bank. Based on the interest rate earned on funds maintained at Jersey Shore State Bank, the Township moved funds from PLGIT to Jersey Shore State Bank in 2014.

378 WATER SYSTEMS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
378.020 Hydrant Assessments	\$14,617	\$21,675	\$17,067	\$22,756

This assessment is based on the front footage of all properties within 780 feet of a fire hydrant. New hydrants are installed throughout the year in new developments as the streets are constructed.

In 2013 and 2014, the methodology used to assess properties was improved using GIS data, rather than paper maps. This has improved the measurements of the front footage as well as determining which properties are assessed. Based on the 2014 tax duplicate, the total assessed front footage is calculated to be 568,900 lineal feet. (\$17,067/\$.03) The current hydrant assessment is \$.03 cents per linear front foot. This rate will need to be increased by \$.01 cents to \$.04 cents to maintain the fund's stability. (\$.04*568,900) Beginning in 2014, no assessment is being made on the Rock Springs Water Authority properties.

392 INTERFUND OPERATING TRANSFERS

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
392.001 Transfer from General Fund	\$3,994	\$0	\$0	\$0

This account reflects any transfers from the General Fund to the Hydrant Fund.

EXPENDITURES

448 WATER SYSTEM

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
448.363 Hydrant Services				

\$28,248 \$28,230 \$27,810 \$27,810

Hydrants are installed as part of the subdivision improvements. The Alpha Fire Department selects the location of the hydrants. Each hydrant installed has a quarterly or annual cost to operate. Hydrants are assessed to each property owner within 780 feet of the hydrant and billed for the service on their Township property tax bill. Beginning in 2014, the Township no longer pays for the Rock Springs Water Authority hydrants. The Township pays for the following hydrants:

State College Borough Water Authority 309 hydrants @ \$22.50/hydrant/qtr.	\$27,810
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Liquid Fuels Fund

35 LIQUID FUELS FUND

REVENUE

341 INTEREST REVENUE

341.000 Interest Revenue	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$560	\$100	\$6,000	\$7,500

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in Jersey Shore State Bank. Based on the interest rate earned on funds maintained at Jersey Shore State Bank, the Township moved funds from PLGIT to Jersey Shore State Bank in 2014.

355 STATE SHARED REVENUES

355.020 State Liquid Fuel Grant	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$446,547	431,581	\$477,083	\$477,083

The municipalities in the Commonwealth of Pennsylvania receive State Liquid Fuel Tax Grants (Acts 32 & 655) based on 20% of the liquid fuel tax on gasoline and diesel fuel. The allocation formula is based upon the 2010 Census and the current Township road mileage. The 2010 population was 17,690 and 92 miles of roadway.

The Act 655 payment is based on 80.45 road miles.

The Act 32 Turn-back maintenance rate remains at \$4,000 per mile based on 11.28 miles.

Recent payment history is listed below:

YEAR	ACT 655	ACT 32
2015 estimate	\$431,963	\$45,120
2014 actual	\$431,963	\$45,120
2013 actual	\$401,427	\$45,120
2012 actual	\$406,693	\$45,120
2011 actual	\$351,892	\$45,120
2010 actual	\$343,180	\$45,120

392 INTERFUND OPERATING TRANSFERS

392.001 Transfer from General Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$935	\$0	\$0	\$0

Whenever, liquid fuels fund expenditures do not meet state requirements, it is necessary to reimburse the liquid fuels funds from the general fund in order to comply with the state mandates. This account is used to identify such reimbursements.

EXPENDITURES

433 SIGNALS & SIGNS & MARKINGS

433.610 Highway Pavement Markings	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$50,113	\$72,000	\$75,000	\$76,300

Ferguson Township will continue to implement its formal pavement-marking program in 2015. In accordance with the program, a budget has been established to allow each street requiring striping and all crosswalks and legends to be striped once per year.

438 HIGHWAY MAINTENANCE

438.245 Supplies and Materials	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$13,188	\$29,000	\$25,000	\$50,000

This line item is for the purchase general road supplies such as asphalt, pipe, stone, concrete, sealing materials, etc. This line item is increased in 2015 to account for the additional material cost to allow the department to perform base repair and limited pipe replacement in advance of 2015 capital road improvement projects.

438.610 Contracted Maintenance	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$201,199	\$267,000	\$240,000	\$275,000

This account is for the contracted maintenance on the Township's streets such as a Mod Seal (modified Cape seal with stress absorbing membrane inner layer (SAMI) and 2 coats of microsurfacing used to preserve the life of the pavement), American with Disability Act (ADA) compliant curb and ramp replacement, and guiderail replacement. Replacement of ADA accessible curb/sidewalk ramps are considered whenever the abutting road surface is repaved, microsurfaced, or identified during the ongoing sidewalk inspection program.

ROADS – Description	Cost
Guiderail replacement	\$10,000
Pavement preservation	\$220,000
Curb and ramp replacements	\$45,000
Total Liquid Fuels	\$275,000

439 CAPITAL PROJECTS

439.610 Capital Construction	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$353,000	\$14,000	\$371,550

ROADS - Description	Const Year	Construction Year Cost	
2015			
Microsurfacing and pavement preservation Townshipwide	2015	acct 438.610	
Guiderail Replacement	2015	acct 438.610	
Curb & Ramp Replacement	2015	acct 438.610	
Pine Hall Court materials and paver	2015	\$24,000	
2014 Project Selders Circle Overlay	2015	\$220,500	
2104 Project Rosemont Drive Box Culvert	2015	\$127,050	
Subtotal Liquid Fuels			\$371,550

DEBT SERVICE FUND ANNUAL BUDGET

General Obligation Fund

16 GENERAL OBLIGATION FUND

REVENUES

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$40	\$0	\$4,000	\$0

This account is used, as a pass-through from the general fund for payment of the long-term debt, there is generally a minimal balance kept in the account. Therefore, interest earned is minimal. The township earned \$4,000 in interest during the refinancing of the 2009 bond issue.

392 INTERFUND OPERATING TRANSFERS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
392.001 Transfers From General Fund	\$558,641	\$560,000	\$560,000	\$560,000

These are funds transferred from the General Fund and deposited in the General Obligation Fund. This transfer is made in order to meet the Township's bond and note payment of interest and principal for the year. For 2015, there is currently only one series outstanding.

393 PROCEEDS FROM LONG TERM DEBT

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
393.110 Proceeds from Long Term Debt	\$0	\$0	\$1,650,000	\$0

This account reflects the receipts of long-term debt, when the Township refinances or issues new debt. In 2014, the Township refinanced the 2009 bond series with a bank loan from PNC Bank.

EXPENDITURES

401 ADMINISTRATION

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
401.240 General Expense	\$550	\$600	\$550	\$0

Beginning in 2015, the current outstanding debt is secured by a bank loan with PNC Bank rather than a bond issue. No annual service fees are required by bank.

471 DEBT SERVICE PRINCIPAL

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
471.730 General Obligation Note Principal – Series 2009 (Refinancing)	\$495,000	\$505,000	\$2,110,000	\$0

During 2014, the Township refinanced the Series 2009 bond with a bank loan. This line includes the payoff of the series 2009 obligation. No further payments are due on this obligation.

471.731 General Obligation Note Principal – Series 2014 (Refinancing)	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$0	\$543,000

During 2014, the Township obtained \$1,650,200 in general obligation financing through a short-term bank loan with PNC Bank at .98% annual interest without extending the term. The final payment on this loan will be in 2017.

PRINCIPAL DEBT SCHEDULE			
2014	2015	2016	2017
\$0	\$543,000	\$551,200	\$556,000

472 DEBT SERVICE INTEREST

472.730 General Obligation Note Interest – Series 2009 (Refinancing)	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$63,088	\$51,825	\$29,069	\$0

During 2014, the Township refinanced the Series 2009 bond with a bank loan. No further payments are due on this obligation.

472.731 General Obligation Note Interest – Series 2014 (Refinancing)	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$18,850	\$13,511

During 2014, the Township obtained \$1,650,200 in general obligation financing through a short-term bank loan with PNC Bank at .98% annual interest without extending the term. The final payment on this loan will be in 2017.

INTEREST DEBT SCHEDULE			
2014	2015	2016	2017
\$0	\$13,511	\$8,150	\$2,724

475 FISCAL AGENT FEES

475.000 Debt Issue Costs	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$21,442	\$0

During 2014, the Township refinanced the Series 2009 bond with a bank loan. This line item accounts for the costs of refinancing.

CAPITAL PROJECTS FUNDS ANNUAL BUDGETS

CAPITAL PROJECTS FUNDS

Piney Ridge Fund

18 PINEY RIDGE FUND

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$116	\$15	\$600	\$600

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in Jersey Shore State Bank. Based on the interest rate earned on funds maintained at Jersey Shore State Bank, the Township moved funds from PLGIT to Jersey Shore State Bank in 2014.

EXPENDITURES

439 HIGHWAY MAINTENANCE

439.610 Capital Projects – Piney Ridge	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$0	\$88,417

All funds from this account will be expended in 2015 when the roads in Piney Ridge are paved.

Agricultural Preservation Fund

19 AGRICULTURAL PRESERVATION FUND

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$96	\$15	\$500	\$300

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in Jersey Shore State Bank. Based on the interest rate earned on funds maintained at Jersey Shore State Bank, the Township moved funds from PLGIT to Jersey Shore State Bank in 2014.

392 INTERFUND OPERATING TRANSFERS-IN

392.001 Transfer from General Fund	2013 Actuals	2014 Budget	2014 Projected	2015 Budget

\$0 \$30,000 \$50,000 \$25,000

This line item accounts for the transfers from the General Fund to maintain the Ag Preservation Fund balance between \$80,000 and \$90,000 based on a 3-year rolling average, at the Board’s request.

YEAR	BALANCE @ 12/31	3 YR. ROLLING AVG
2015 estimated	\$83,750	\$80,692
2014 projected	\$73,250	\$83,090
2013 actual	\$88,246	\$88,981
2012 actual	\$90,944	\$85,923
2011 actual	\$90,923	\$75,895

EXPENDITURES

461 AGRICULTURAL EASEMENT PURCHASES

461.070 Agricultural Easement Purchase	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$20,882	\$47,480	\$47,450	\$25,000

The County Agricultural Preservation Board is uncertain as this budget is being prepared whether funding will be available through federal or state sources for the purchase of agricultural conservation easements. There are farms in the Township that have a high ranking for conservation easement purchase. This budget does recommend a transfer of funding to the Agricultural Preservation Fund to improve the fund balance in anticipation of upcoming years’ purchases. The Township portion is \$150 per acre.

In 2015, the County has requested that the Township indicate the amount of funds available for purchase of agricultural conservation easements in the Township. A new evaluation process is under consideration and therefore the qualifying farms will not be announced until February 2015.

Capital Reserve Fund

30 CAPITAL RESERVE FUND

REVENUES

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$17,553	\$8,500	\$15,000	\$15,000

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in Jersey Shore State Bank. Based on the interest rate earned on funds maintained at Jersey Shore State Bank, the Township moved funds from PLGIT to Jersey Shore State Bank in 2014.

342 RENTS & ROYALTIES

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
342.210 Centre Region Codes Lease of Fire Trailer	\$0	\$10,000	\$0	\$6,000

This line item represents the funding for the fire trailer storage structure to be constructed on the Township property and leased by Centre Region Code Agency. The receipts are determined by the timing of the completion of the project.

354 STATE GRANT REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
354.010 DCNR Grant Revenue	\$67,200	\$200,000	\$0	\$200,000

A grant has been applied for from DCNR for the Westfield Park Project. Notice of the grant award has been received in 2014 with project to be constructed in 2015.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
354.150 Recycling Equipment	\$0	\$187,200	\$0	\$164,000

This line item represents the 90% (of cost) state grant funding for the grapple truck ordered in September 2014. The Township will also receive 90% of the cost of the four leaf boxes budgeted in 2015.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
354.160 Miscellaneous Grant Revenue	\$0	\$35,000	\$0	\$35,000

This line item represents the grant revenue from PennDOT Automated Red Light Enforcement Grant (ARLE)

358 LOCAL GOVERNMENT SHARED PAYMENTS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
358.000 Recycling Equipment Shared Payments	\$0	\$10,400	\$0	\$0

This line item represents the revenue from sharing equipment with other municipalities

387 DEVELOPER CONTRIBUTIONS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
387.000 Developer Contributions	\$50,000	\$0	\$0	\$177,000

This line item represents the contributions made for the Teener League Field lighting project. The pledges include:

Louis Silvi Foundation	\$120,000
Ferguson Township	\$75,000*
State College Teener League	\$25,000
Patton Township	\$10,000
State College Borough	\$10,000
Centre County Visitors Bureau	\$10,000
West Penn Power	\$2,000

*The Township's portion (\$75,000) is included in the interfund transfer from the General Fund.

389 MISCELLANEOUS REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
389.000 Miscellaneous Revenue	\$1,826	\$0	\$0	\$0

This line item represents the revenue not accounted for in other revenue accounts of the fund.

391 SALE OF FIXED ASSETS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
391.100 Sale of Fixed Assets	\$46,976	\$1,000	\$12,000	\$1,000

With the purchase of new trucks, cars, computers, and other miscellaneous items, the Township typically sells the existing items to the public. This account reflects the revenue from such sales.

392 INTERFUND OPERATING TRANSFERS

392.001 Transfer from General Fund	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$1,501,030	\$500,000	\$500,000	\$500,000

This amount is budgeted as a transfer from the General Fund to the Capital Reserve Fund in order to cover the cost of the projected Capital Improvement expenditures.

EXPENDITURES

CAPITAL EQUIPMENT PURCHASES-SUMMARY

401.750 Capital Equipment-Administration	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$9,350	\$43,700	\$45,010	\$19,500

This account summarizes the capital expenditures requested by administration. These expenditures are detailed below.

407.750 Capital Equipment-Information Technology	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$102,852	\$24,000	\$32,000	\$15,900

This account summarizes the capital expenditures requested by the IT department. These expenditures are detailed below.

409.750 Capital Equipment-Buildings-New	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$11,308	\$182,400	\$55,907	\$132,400

This account summarizes the capital expenditures requested by the Buildings department for new equipment. These expenditures are detailed below.

409.760 Capital Equipment-Buildings-Replacement	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$24,963	\$0	\$0	\$0

This account summarizes the capital expenditures requested by the Buildings department for replacement equipment. These expenditures are detailed below.

409.770 Capital Equipment-Wellness Fund	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	-\$262	\$0	\$0	\$0

This account represents capital expenditures from the wellness fund.

410.374 Capital Equipment-Mobile Command Post	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$4,680	\$0	\$0	\$0

This account represents capital expenditures for the Mobile Command Post. Beginning in 2014, this information is recorded as a liability in the General Fund.

410.750 Capital Equipment-Police-New	2013 Actuals	2014 Budget	2014 Projected	2015 Budget

\$166,251 \$146,115 \$112,000 \$276,189

This account summarizes the capital expenditures requested by the Police department. These expenditures are detailed below. This includes the radio system sinking fund, and the video sinking fund expenditures.

410.760 Capital Equipment-Police-Replacement	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$63,397	\$0

This account summarizes the capital expenditures requested by the Police department. These expenditures are detailed below.

414.750 Capital Equipment-Planning	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$5,000	\$167,370	\$22,500	\$106,000

This account summarizes the capital expenditures requested by the Planning department. These expenditures are detailed below.

430.750 Capital Equipment-Public Works-New	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$35,246	\$488,225	\$305,375	\$53,990

This account summarizes the capital expenditures requested by the Public Works department for new equipment. These expenditures are detailed below.

430.760 Capital Equipment-Public Works-Replacement	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$368,841	\$168,525	\$164,680	\$269,535

This account summarizes the capital expenditures requested by the Public Works department for replacement equipment. These expenditures are detailed below.

439.610 Roads Capital Construction	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$16,921	\$105,000	\$25,000	\$220,000

This account represents the capital projects expenditures from the fund for road projects.

439.710 ROW Acquisition Costs	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$5,000	\$0	\$0

This account represents the capital projects expenditures from the fund for road projects.

452.610 Parks Capital Construction	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$87,797	\$0	\$0	\$0

This account represents the capital projects expenditures from the fund for parks projects.

452.750 Capital Equipment-Parks	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$106,252	\$546,674	\$83,470	\$344,700

This account summarizes the capital expenditures requested by the Parks & Rec department. These expenditures are detailed below.

486 SELF INSURANCE

486.356 Capital Equipment-IT Self Insurance	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$1,905	\$6,000	\$850	\$6,000

This account represents the replacement capital expenditures for Information Technology due to unexpected failures.

492 INTERFUND OPERATING TRANSFERS-OUT

492.001 Interfund Transfers out-General Fund	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$200,000	\$0	\$0	\$0

This account represents transfers made from the Capital Reserve Fund to the General Fund

CAPITAL EXPENDITURES DETAILS

The following pages detail the 2015 Capital Expenditures taken from the Capital Improvement Program Plan, revised and updated based on current information

401.750 ADMINISTRATION

Replacement of Conference Room Chairs \$7,000

Ten conference room chairs will now be 23 years old. Board and staff meeting in the conference room, use these chairs frequently. The fabric covered chairs are tilt/height adjustable. Replacement with high-grade chairs is recommended and depending on manufacturer, model, finishes and discounts these chairs could range from \$500 - \$1,000 per chair.

Main Meeting Room Safety Improvements \$12,500

Improving the safety of the main meeting room includes adding ballistic armor to the tables to provide a safe area for elected and appointed officials.

407.750 INFORMATION TECHNOLOGY

Purchasing & Accounts Payable Workflow for Springbrook \$6,900

This item represents moving from paper based requisition process to an electronic process using the Springbrook accounting system.

It will reduce paperwork and eliminate lost documents, since the employees will request authorizations directly on the accounting system. Approvals will be done within the system as well.

Website Video \$6,000

This represents the cost of preparing a professional video stream for the township website.

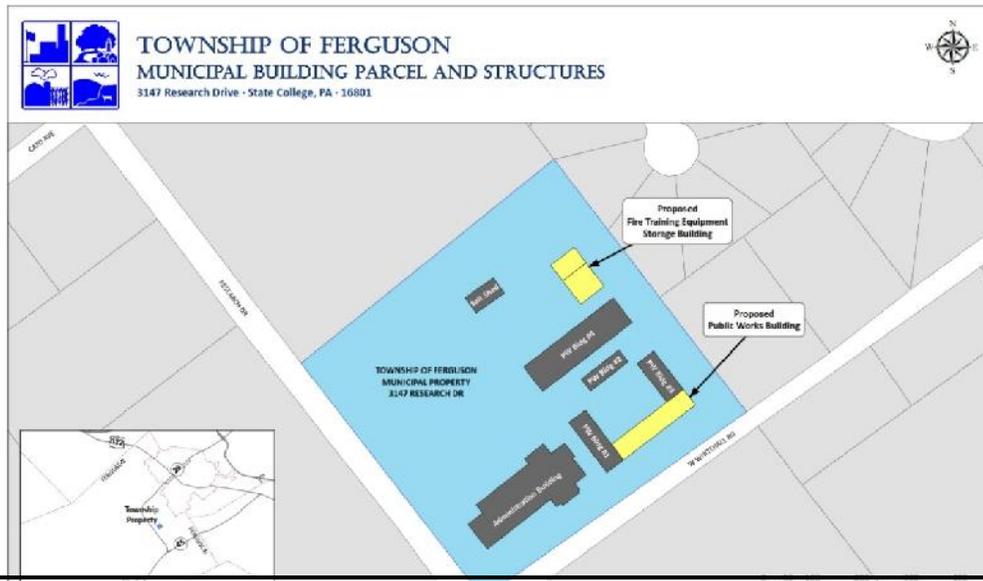
Document Imaging Upgrade

\$3,000

This represents the cost of upgrading the document imaging software.

BUILDINGS AND GROUNDS

The map of the township facilities is revised to include the proposed fire trailer structure and the new public works facility.



EQUIPMENT & SINKING FUND			
	New Building Equipment 409.750	Replacement Equipment Fund 409.760	Fitness Equipment / Wellness Fund 409.770
PROJECTED BEGINNING BALANCE 2015		\$155,650	\$5,150
Mobile generator hook up	\$10,000		
Floor Scrubbing Machine	\$4,000		
Fire training trailer	\$83,400		
Fuel Pump dispensers, island & canopy	\$35,000		

Building equipment capital replacement fund		\$27,000	
Health/Wellness/Fitness			\$2,000
TOTAL/ENDING BALANCE 2015	\$132,400	\$182,650	\$7,150

The Buildings & Grounds Department has a sinking fund for replacement of major equipment. The proposed sinking fund activity is included in the following chart. Currently, there are no plans to replace any equipment in the next 5 years

The sinking fund was set up after the township building was renovated in 2006 to save for the future replacement of building systems such as HVAC, roof, doors, and fixtures. The amount established was \$27,000 per year. The amount has not changed and remained the same each year without escalation.

The budget accounts for the actual planned expenditures for capital equipment rather than the transfer of funds from the general fund to the sinking fund. The basis for this is the fact that a transfer from one fund to another is not an expenditure. No funds leave the Township in exchange for a fixed asset. It is merely a transfer from one bank and fund to another bank and fund.

ITEM	LIFE	EXPECTED REPLACEMENT DATE	AMOUNT
HVAC Roof units	15 Years	2021	\$250,000
Roof	15 Years	2021	\$60,000
Overhead doors	15 Years	2021	\$50,000
Miscellaneous items	15 Years	As needed	\$50,000

410.750 PUBLIC SAFETY

Below is the current fleet replacement schedule.

Vehicle #	FT-1	FT-2	FT-3	FT-4	FT-5	FT-6	FT-7	FT-8	FT-10	FT-11	FT-12	FT-13	FT-14	FT-17	EVOC-2	FT-20	FT-21
Year / Make	2013 Chev Tahoe	2014 Chev Tahoe	2013 Chev Tahoe	2012 Chev Caprice	2011 Chev Caprice	2012 Chev Caprice	2009 Ford Crown Victoria	2015 Chev Tahoe	2010 Ford Fusion	2013 Chev Tahoe	2004 Ford Crown Victoria	2014 Chev Impala	2011 Chev Tahoe	2008 Chev Impala	2008 Ford Crown Victoria	2000 MCV	CRV 1995 Ford
Wup ID	100046	100259	100045	100043	100255	100048	100195		100253	100044	100010	100260	100254	100123	100193		100252
VIN	1GNL2ZE00DR283016	1GNSK2E0ZE4172886	1GNL2ZE06DR284231	6G1MK5U23CL646331	6G1MK5T20BL544811	6G1MK5U2XCL644432	2FAHP71V39X140033		3FAHP0H0A0AR213114	1GNL2ZE06DR284350	2FAHP71W04X128911	1G11X5SL2EU145604	1GNSK2E04BR326560	2G1WS553181338892	2FAFP71V28X106851	5134LP37J8Y3319896	1FDJE30F8SHB77651
In Service	May-13	May-14	May-13	Oct-12	Aug-12	Oct-12	Jun-09		Apr-12	May-13	Apr-04	Mar-14	Aug-12	Mar-10	Oct-12	Jul-05	Jun-08
Assignment	Patrol	Patrol	Detective	Patrol	All	Chief	Patrol	Detective	EVOC	Spec	CP/CM						
CNG	Y	N	Y							Y							
Radio In Service	XTL2500 2013	XTL2500	XTL2500 2013	XTL2500 2013	XTL2500 2013	XTL2500 2013	XTL5000 2009		XTL2500	XTL5000 2009	MVA N/A	None	XTL2500	XTL2500	N/A	Multiple	N/A
MCT Model / In service	M-6 (2010)	M-6 (2009)	M-6 (2010)	M-6 (2010)	M-6 (2010)	M-6 (2010)	M-6 (2009)		None	M-6 (2010)	None	None	M-6 (2010)	None	None	2 laptops	None
VASCAR / VSPEC	VASCAR	VASCAR	VASCAR	VASCAR	VASCAR	VASCAR	VSPEC 2009		N/A	VASCAR	N/A	N/A	N/A	N/A	N/A	N/A	N/A
In service Officers Assigned	3712-3710	3719-3729	3737-3726	3721-3714	3723-3722	3725-3711	Traffic	3713	3728	3730-3715	Training	3700	3706-3718	3727	All	Select	All
Est. Rplcm	2018	2019	2018	2017	2016	2017	2014	2015	2017	2018	2015	2019	2016	2016		N/A	N/A
Color	Bl/Silver	Bl/Silver	Bl/Silver	Silver	Silver	Silver	Dk Blue		Gold	Bl/Silver	DK Gray	Black	Silver	Black	White	White	White
Registrn	MG4783G		MG4785G	MG3039G	MG7642F	MG3038G	EDE0010		GFW2466	MG4784G	EDF3416	JKK3229	MG6670F	HJS9888	MG7443D	95356MG	MG4227B
Mileage May 2014	23,985	200	24,622	32,395	73,976	29,538	58,610		29,400	21,954	91,432	1,020	53,102	29,354	121,891	4,939	187,335

Note: One detective has a County supplied car.

Police Vehicles & Equipment

\$101,500

One vehicle will be due for replacement and the addition of a marked patrol vehicle (FT-8) is requested to maintain the 2 officer per car ratio, which extends useful life to 5 years and evens out the year-to-year expense to maintain the fleet. The replacement of the department's unmarked patrol unit (FT-7) was pushed from 2013 to 2014 to this year due to lower mileage & good condition, and it is still so. Therefore, FT-7 will become the department's administrative and training vehicle, and the current such vehicle, FT-12, will be replaced this year.

Add Chevrolet Tahoe (FT-8)	\$34,500
Equipment and installation	15,500
Subtotal	\$60,000
Replace 2004 Ford Crown Victoria (FT-12) (with Caprice)	\$33,500
Equipment and installation	8,000

Subtotal	\$41,500
Total	\$101,500

Note: Equipment and install for FT-8 is higher than other vehicles as it requires all new equipment since it is an addition to the fleet and there is no existing equipment to install. It will need a mobile computer system, VASCAR unit, etc.

CNG Conversions \$19,000

This cost is for the new Tahoe (FT-8) & FT-2 to be converted to operate on Compressed Natural Gas. Grant funding is not available at this time for only two conversions (need 5 to apply). This cost is higher than last year to accommodate the tank cover, which was found to be needed. 1 @ \$12,000 and 1 @ \$7,000.

Police Equipment

Records Management/Mobile Data System Software \$55,000

Our current regionally shared dispatch and the vendor has discontinued records management/mobile data system. The consortium is seeking the cost of migration to the current vendor's new system. If that does not have a successful outcome, a new vendor will be chosen. This is the second of two anticipatory cost payments. (\$110,000 over 2 years).

Sinking Fund Use-Records Management/Mobile Data System Hardware \$60,000

This line item represents the use of the police car video/equipment sinking fund allocation. The department is proposing to replace the car laptops with new multiuse laptop type equipment to interface with the new records management system.

Interview Room Recording System Update \$8,200

This is a revised amount related to the 2014 budget item to reflect current costs.

VASCAR Plus IIIC \$10,850

The department's current VASCAR (Visual Average Speed Computer And Recorder) units are getting older, starting to require frequent repair of switches, and programming. The department requests this amount to replace the entire current unit with the latest version. Should the state allow the use of RADAR (Radio Detection And Ranging) by municipal police, the department could utilize these funds to purchase RADAR units instead. 7@\$1,350 plus \$200 each installation.

Patrol Bicycles **\$6,000**

Our 4 patrol bicycles are 14 years old and in need of replacement; the helmets have a 5-year expiration date and were purchased in 2007. 4 bikes @ \$1,400 each & 4 helmets @ \$100 each.

Level 4 Ballistic Shield **\$3,000**

This request is for adding a ballistic shield in the patrol vehicle assigned to the corporals, which will allow both supervisor cars to each have a level four ballistic shield capable of providing ballistic protection for multiple officers from center fire rifle rounds. We currently have Level 3 shields in officer assigned patrol cars.

TASERS **\$8,500**

The second set of our current X-26 Tasers will reach the end of their five-year maximum recommended shelf life. This price includes four of the new model Tasers, the X-2, plus the camera, download software and an additional four-year warranty on both the Taser and camera beyond the standard/included one-year warranty.

Evidence Room Property Tracking System **\$4,139**

The handling of property and evidence is a high liability area for police departments and has significantly increased in amount with the explosion of digital data as well as the increasing demand for forensic evidence. Our property and evidence system is currently managed by a detective and substantially affects his available investigative time. This software & hardware would decrease the amount of time spent on logging, organizing, moving, tracking, purging & auditing property & evidentiary items under our control. Although some information is captured in our main records system, it is primarily purposed for generating required crime reporting, and is not nearly as robust and efficient as software designed for such use. Hardware consisting of barcode printer, Bluetooth scanner, signature pad: \$1,732; 2 concurrent user licenses (yearly cost) \$2,408.

Police Vehicle Equipment Sinking Fund

This sinking fund is to replace the mobile equipment, such as computers, monitors, keyboards, printers, air cards, in the police cars when they reach the end of life. It is also expected to be used for camera systems, license plate readers and other mobile technologies.

**FERGUSON TOWNSHIP
2015 – 2019 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
POLICE CAR VIDEO SINKING FUND**

30.400.410.760				
Description	Year	Additions	Deductions	Balance
Annual Sinking Fund Contribution	2012	10,000		10,000
Annual Sinking Fund Contribution	2013	10,000		20,000
Annual Sinking Fund Contribution	2014	10,000		30,000
Mobile Computer Systems	2015		60,000	(30,000)
Annual Sinking Fund Contribution	2015	20,000		(10,000)
Total		50,000	60,000	

414.750 PLANNING AND ZONING**Consultant - Rewrite of Land Use Ordinances \$100,000**

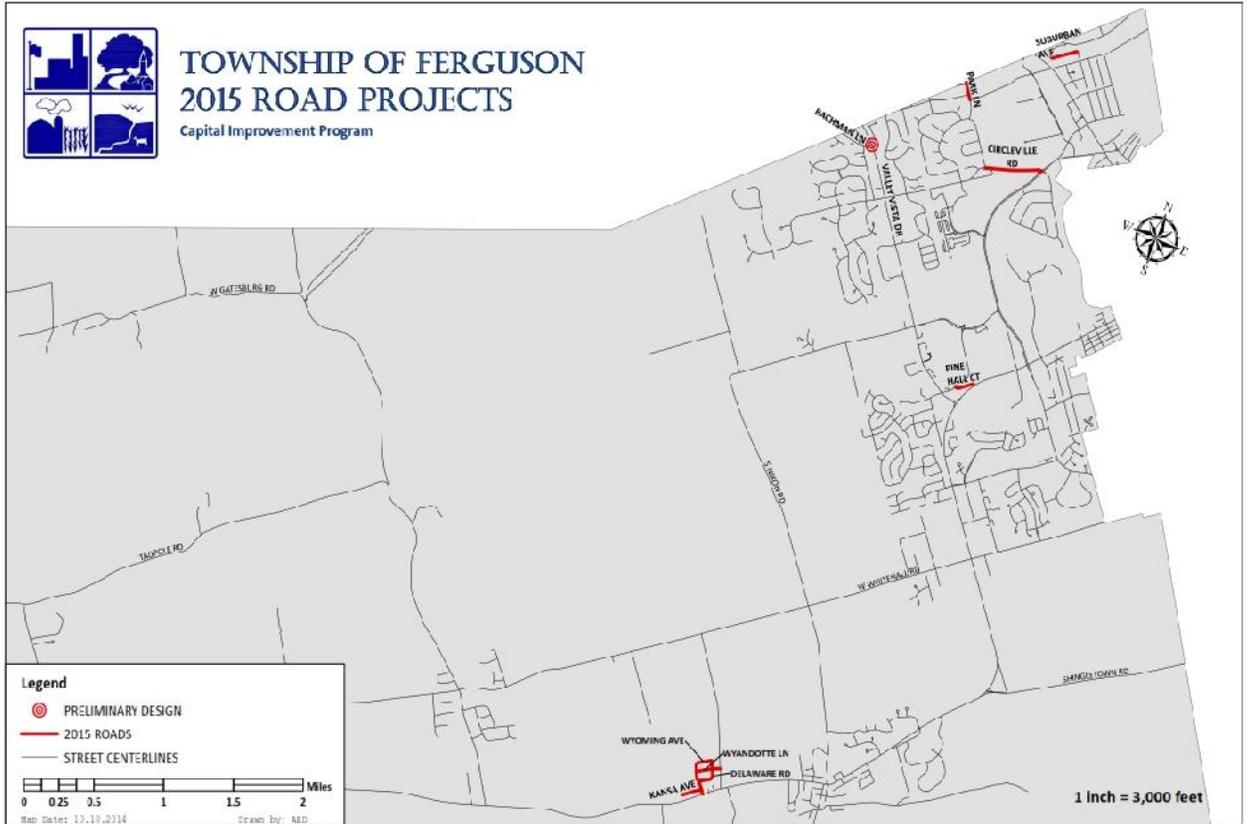
Allow for an update of the Zoning regulations as well as the revision of the Subdivision and Land Development Ordinance consistent with the goals and objectives of the adopted Mission Statement, Township Strategic Plan and the Regional Comprehensive Plan update. Amendments to the zoning ordinance could reduce redundancy, inconsistency and out-of-date regulations. Throughout the draft 2014 Ferguson Township Strategic Plan are Action Steps that indicate reviewing the land use ordinances to ensure that these ordinances meet the Township's vision for the future.

Assistant Planner - Office Furniture \$6,000

The Assistant Planner will utilize the existing office next to the zoning officer. This office will need furniture and office equipment for the new staff. This also includes \$2,000 for office equipment.

PUBLIC WORKS

Following is a map of the 2015 Township road projects



439.610 ROAD PROJECTS

ROADS - Description	Const Year	Construction Year Cost	
2015			
Microsurfacing and pavement preservation Townshipwide	2015	\$10,000	
Guiderail Replacement	2015	\$242,000	
Curb & Ramp Replacement	2015	\$45,000	
Pine Hall Court materials and paver	2015	\$24,000	
2014 Project Selders Circle Overlay	2015	\$220,500	
2104 Project Rosemont Drive Box Culvert	2015	\$127,050	
Subtotal Liquid Fuels			\$668,550
White property acquisition 8.9 acres	2015	\$220,000	
Subtotal Capital Reserve Fund			\$220,000
Bikepaths and parking lots pavement repair, sealcoating, line striping	2015	\$33,000	
Traffic Signal Optimization - Study, Timing, minor capital improvement (4 intersections per year)	2015	\$22,000	
Circleville Rd from East Park Hills Avenue to Blue Course Drive - base repair by FTPW, mill and overlay, no drainage, no curb	2015	\$118,000	
Wyoming Ave. - asphalt overlay (base repair by FTPW)	2015	\$65,000	
Wyandotte Lane - asphalt overlay (base repair by FTPW)	2015	\$33,000	
Delaware Road - asphalt overlay (base repair by FTPW)	2015	\$45,000	
Kansa Ave.- paved swales and asphalt overlay (base repair by FTPW) (paid using Piney Ridge funds)	2015	\$42,000	
Kansa drainage (pipe 652 Kansa to 667 Kansa backyard or from cul-de-sac to intermittent stream to accept sump pump discharge) (paid using Piney Ridge funds)	2015	\$41,000	
Kansa drainage inlets (partially paid using Piney Ridge funds)	2015	\$13,000	
Kansa utility relocation	2015	\$17,000	
Kansa ROW (drainage easement)	2015	\$6,000	
Suburban Ave - mill curblin, overlay, (base repair by FTPW)	2015	\$51,000	
Suburban Ave - select curb repair	2015	\$10,000	
Suburban Ave stormpipe	2015	\$83,000	
Suburban Avenue Engineering (drainage study, survey, flood plain mapping)	2015	acct 408.314	
Park Lane - from Aaron Dr to Ferguson/Patton line, mill curblin and overlay, no drainage, no curb (base repair by FTPW)	2015	\$22,000	
Park Lane from Aaron Dr to Ferguson/Patton line, ADA ramps	2015	\$35,000	
Design a left turn lane on Valley Vista Dr. at Bachman Lane considering a Round-a-bout or Traffic Signal	2015	acct 408.314	
TIF SUBTOTAL			\$636,000
TOTAL		\$1,524,550	

430.750 & 430.760 PUBLIC WORKS EQUIPMENT

EQUIPMENT CONDITION REPORT

FERGUSON TOWNSHIP EQUIPMENT CONDITION REPORT (valued at ≥ \$25,000) - prepared 6/2014											
ID #	Equipment Name	Year	Chassis	Engine	Body	Mileage/Hours as of 4/30/14	MILES	HOURS	2013 Labor	2013 Parts	2013 Total
IM-100	Bomag Roller	1997	Good	Good	Good	619		X	\$0.00	\$0.00	\$0.00
IM-106	Pull Broom - SELL	1986	Poor	N/A	Poor						
IM-107	Ingersoll Rand Tow Behind Compressor	2003	Fair	Good	Fair	474		X	\$45.00	\$92.62	\$137.62
IM-117	Cat Skid Steer	2007	Fair	Good	Fair	994		X	\$720.00	\$738.79	\$1,458.79
IM-400	Brush Bandit 250 Brush Chipper	1993	N/A	N/A	N/A						
IM-401	Brush Bandit 250XP Brush Chipper	2000	Fair	Good	Fair	1,675		X	\$225.00	\$639.60	\$864.60
IM-402	Vermeer Brush Chipper	2004	Good	Good	Good	1,350		X	\$1,550.00	\$2,892.00	\$4,442.00
IM-404	ODB LT600 Leaf Collector	1992	Fair	Fair	Fair	2,300		X	\$90.00	\$25.00	\$115.00
IM-405	Tarco Leaf Collector	2000	N/A	N/A	N/A						
IM-414	ODB Pull Behind Leaf Collector	2005	Good	Good	Good	555		X	\$70.00	\$35.00	\$105.00
IM-500	Kubota ZD-21	2003	Fair	Good	Fair	1,281		X	\$730.00	\$1,142.00	\$1,872.00
IM-513	Kubota ZG-20	2007	Fair	Good	Fair	551		X	\$470.00	\$1,066.29	\$1,536.29
PW-09	John Deere 6330 Tractor	2010	Good	Good	Good	1,384		X	\$695.00	\$1,670.04	\$2,365.04
PW-10	Chevy Silverado 3500 1-Ton Pickup	2010	Good	Good	Good	25,400	X		\$260.00	\$156.00	\$416.00
PW-11	International Tymco Street Sweeper	2009	Good	Good	Good	5,264	X		\$675.00	\$1,060.00	\$1,735.00
PW-12	Freightliner Truck Mounted Leaf Collector	2008	Good	Fair	Good	18,390	X		\$1,580.00	\$2,208.41	\$3,788.41
PW-14	International Single Axle Dump Truck	2006	Fair	Good	Good	24,848	X		\$270.00	\$353.37	\$623.37
PW-16	FL70 Freightliner Leaf Vac Truck	2004	Good	Good	Good	27,700	X		\$2,950.00	\$7,575.30	\$10,525.30
PW-17	Chevrolet Camo Blazer	1985	N/A	N/A	N/A						
PW-18	Ford F350 Utility Box Sign Truck	2003	Good	Good	Good	63,200	X		\$670.00	\$1,070.00	\$1,740.00
PW-19	International Single Axle Dump Truck	2010	Good	Good	Good	7,000	X		\$360.00	\$1,903.58	\$2,263.58
PW-20	Ford F550 Super Duty Dump Truck	2001	Poor	Fair	Fair	48,000	X		\$560.00	\$261.00	\$821.00
PW-21	International Tandem Axle Dump Truck	1999	Poor	Fair	Fair	47,600	X		\$790.00	\$2,872.40	\$3,662.40
PW-22	International Single Axle 4x4 Dump Truck	1998	Poor	Poor	Fair	62,360	X		\$720.00	\$1,440.00	\$2,160.00
PW-24	International Single Axle Dump Truck	1997	N/A	N/A	N/A				OUT OF SERVICE - TO BE SOLD		
PW-32	Ford F550 Super Duty Dump Truck - Terra Star	1999	Poor	Fair	Fair	56,932	X		\$1,220.00	\$2,540.00	\$3,760.00
PW-33	Ford F350 Utility Box Foreman's Truck	2002	Fair	Good	Fair	71,163	X		\$80.00	\$58.51	\$138.51
PW-34	Ford Truck - VAC ALL	1997	Good	Good	Fair	18,000	X		\$780.00	\$390.79	\$1,170.79
PW-35	Ford Fusion	2010									
PW-36	Chevy Impala Silver	2000	N/A	N/A	N/A				TO BE SOLD		
PW-39	Chevy Impala Gold	2002									
PW-40	International Single Axle Dump Truck	2003	Fair	Fair	Fair	27,460	X		\$350.00	\$215.00	\$565.00
PW-42	621B Case Loader	1995	Fair	Fair	Fair	3,750		X	\$800.00	\$300.00	\$1,100.00
PW-43	4355 Massey-Ferguson Tractor	2003	Good	Good	Good	1,438		X	\$480.00	\$221.00	\$701.00
PW-44	420 D Caterpillar Backhoe	2001	Fair	Good	Good	3,570		X	\$350.00	\$4,068.00	\$4,418.00
PW-45	International Single Axle Dump Truck	2008	Good	Good	Good	15,750	X		\$360.00	\$650.00	\$1,010.00
PW-54	PA International Black Utility 3000 GVW	2003	Fair	N/A	Fair						
PW-55	Towmaster Trailer 10000 GVW	1997	Good	N/A	Good				\$150.00	\$300.00	\$450.00
PW-56	Interstate Trailer 12 Ton	2002	Fair	N/A	Good				\$35.00		\$35.00
IM-403	2010 Brush Bandit 1590XP	2010	Good	Good	Good	631		X	\$325.00	\$496.02	\$821.02
PW-8	2011 Ford F550 Truck	2011	Good	Good	Good	11,718	X		\$595.00	\$545.00	\$1,140.00
	Kubota RTV Utility Vehicle	2007	Fair	Good	Good	738		X	\$225.00	\$345.00	\$570.00
IM-503	ZD331 Kubota Mower	NEW	Good	Good	Good	200	X		\$410.00	\$304.00	\$714.00
PW-24-A	International TK 7400	2014	New	New	New						
PW-27	Ford F550 Super Duty Dump Truck	2014	New	New	New						
PW-32-A	International TK Terra Star	2014	New	New	New						
IM-102	Crafco Crack Sealer	2000	Fair	Fair	Poor						

The following charts depict the capital equipment requested by public works department for the 2015 budget.

The budget accounts for the actual planned expenditures for capital equipment rather than the transfer of funds from the general fund to the sinking fund. The basis for this is the fact that a transfer from one fund to another is not expenditure. No funds leave the Township in exchange for a fixed asset. It is merely a transfer from one bank and fund to another bank and fund

NEW EQUIPMENT & REPLACEMENTS UNDER \$25,000	Cost	REPLACEMENT FUND EQUIPMENT >= \$25,000	Cost
		Beginning Balance	\$ 213,315
		Add Annual Funding	\$ 288,956
EXPENDITURES			
UPS backup and signal cabinet modifications Atherton/ N Hills	\$17,850	Replace PW-21 a 1999 International tandem axle dump and plow truck	\$ 231,000
Traffic signal LED replacements	\$5,000		
Zmaster diesel zero turn mower replace IM22	\$12,320	Replace IM-102 a 2000 Craftco crack sealer with air compressor	\$ 38,535
18 foot trailer for storing and transporting landscaping equipment to job sites	\$9,000		
Enclosed Carmate trailer 7x12 for storing and transporting tools and supplies to job sites	\$5,200		
Install 2 tarps on 2 trucks for hauling stone, mulch, asphalt	\$4,620		
SUBTOTAL EQUIP NOT IN FUND	\$53,990	SUBTOTAL 2015 EQ FUND EXP	\$ 269,535
		Ending Balance	\$ 232,736

452.750 PARKS & RECREATION

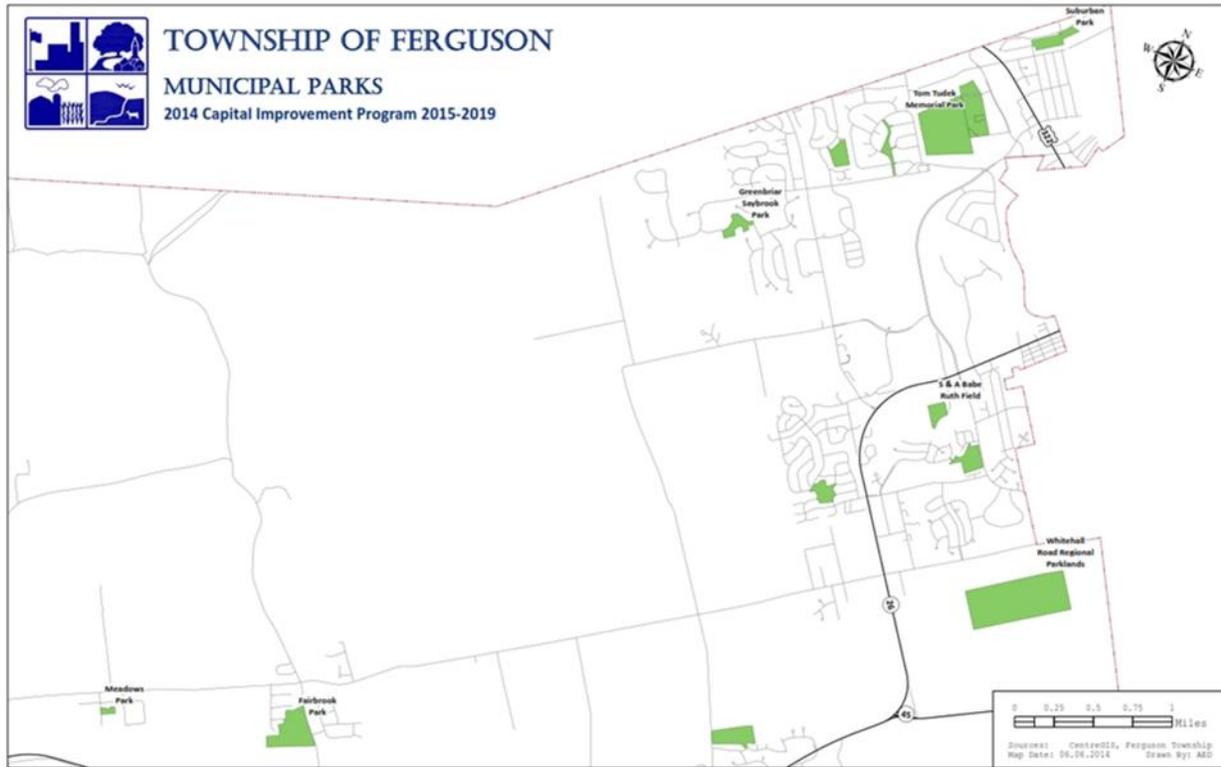
Parks projects represent the park improvements to meet the growing needs of the Township's residents and are consistent with the Township's Recreation, Parks and Open Space Plans and each of the park's master plans. The projects are proposed to be paid for through grant funds, parkland fee-in-lieu funds and general funds. It should be noted that the Township is a partner in the Centre Region Parks and Recreation, Centre Region Parks and Recreation Authority in the various regional programs offered by the CRCOG. Long-term debt has been issued to renovate and expand the two regional pools and therefore that cost is now incorporated into the Township's annual operating costs.

Two regional parks are also part of the regional parks program. Development of those parks has not been finalized. This CIP incorporates the annual capital costs to the Township until financing has been finalized among the partnering municipalities. Total projected costs are of total capital expenditures plus the additional financing costs for the pools and parks.

Expenditures for Parks and Recreation have increased significantly over the past 10 years. Much of this increase in costs is associated with the development of three regional parks and the redevelopment of two regional aquatic facilities. At the municipal level, park development in accordance with approved master plans is extremely costly and many times relies upon other grant funding.

All of the Township's parkland is developed to some degree except for the Westfield/Hillside Farm Estate Park. This park along with the S & A Teener League baseball facility and Tudek Park will be the focus of the major investments by the Township over the next five years.

Some of the related costs for these planned improvements may be offset by developer contributions to the parkland fee in lieu fund thus avoiding more impact on the General Fund. Nevertheless, funding for the second phases of development of the three regional parks has not yet been agreed to and could be a cost not factored into the projects found in this budget.



Partial Update to Tudek Park Master Plan

\$7,500

A portion of the park master plan has been developed in the area of the dog park and along Park Crest Lane in a more detailed manner than depicted on the original park master plan. Additionally, some envisioned development might not be needed with the addition of the regional parks. Engaging a consultant to update this portion of the park master plan will provide guidance.

Tudek Park Phase 3A

\$48,000

Complete additional items included in park Master Plan- age appropriate play equipment and paving of parking lot. Proposed play equipment is a climbing net with safety surface for ages 5-12 with adjacent park benches. The township is seeking funding via a fee in-lieu agreement to assist in financing this project.

State College Teener League Field Upgrades

\$252,000

This is a partnership project to expand the outfield fence to meet current PIAA standards and to install state of the art field lighting. Ferguson Township owns this field and

maintenance is provided through a License Agreement with the State College Teener League. Funding partners include The Louis Silvi Foundation (\$120,000), State College Teener League (\$25,000), Patton Township (\$10,000), State College Borough (\$10,000), Centre County Visitors and Convention Bureau (\$10,000), West Penn Power (\$2,000) and Ferguson Township (\$75,000). Total funding secured - \$252,000.

Tudek Farmhouse Roof Replacement \$7,000

The farmhouse is need of a roof. This will be funded through the Tudek Trust Fund.

Park Trees (various locations: 20 trees installed @ 460/tree) \$9,700

Park Amenities (benches, trash containers, grills, doggie stations) \$14,000

Haymarket Park Play Equipment Replace/Upgrade \$33,500

In the past, the Township has made a general allocation to provide for equipment upgrades and replacements in order to meet playground safety standards. CRPR is recommending using this funding to upgrade the current play equipment and safety surface at Haymarket Park in 2015.

Regional Capital Recreation Projects Fund

31 REGIONAL CAPITAL RECREATION PROJECTS FUND

REVENUES

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$6,149	\$5,150	\$5,150	\$7,000

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in Jersey Shore State Bank. Based on the interest rate earned on funds maintained at Jersey Shore State Bank, the Township moved funds from PLGIT to Jersey Shore State Bank in 2014.

The township is investigating other investment options for 2015, within the investment policy and Act 72 guidelines, to improve returns on invested funds.

387 PRIVATE CONTRIBUTIONS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
387.002 Developer Contributions	\$101,700	\$103,225	\$801,500	\$0

Circleville Partners (PSU-Lezzer-Haubert) Agreement

In 2014, the property was sold and the new owner and the township agreed to a one-time payment of \$700,000 to finalize the contract. No additional contributions will be made as part of this agreement

Year	Amount	CPI-U (@ 12/31 prior year)
2015	\$0	N/A
2014	\$103,225	(2013)
2013	\$101,700	1.70% (2012)
2012	\$100,000	3.00% (2011)

392 INTERFUND OPERATING TRANSFERS

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
392.001 Transfer from General Fund	\$35,000	\$0	\$0	\$0

This account represents any transfers made by the General Fund into the Regional Capital Recreation Projects Fund.

EXPENDITURES

452 REGIONAL PARKS CAPITAL PROJECTS

452.535 CRCOG Regional Parks Capital	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$149,761	\$172,285	\$172,285	\$136,852

Per the direction of the Board of Supervisors, beginning in 2014 the budget included payment of the Township’s CRCOG Regional Capital Parks debt service from this fund. This fund is restricted for use in accordance with the resolution establishing the fund.

492 INTERFUND OPERATING TRANSFERS

492.001 Transfer to General Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$35,000	\$0	\$0	\$0

This account represents any transfers made by the Regional Capital Recreation Projects Fund to the General Fund.

Transportation Improvement Fund

32 TRANSPORTATION IMPROVEMENT FUND

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$57,492	\$40,000	\$25,000	\$22,500

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in Jersey Shore State Bank. Based on the interest rate earned on funds maintained at Jersey Shore State Bank, the Township moved funds from PLGIT to Jersey Shore State Bank in 2014.

351 FEDERAL GRANT REVENUES

351.030 PCTI Federal Grant	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$0	\$0

No funding is expected in 2015.

357 LOCAL GOVERNMENT GRANT REVENUE

357.000 Utility Reimbursements	2013 Actuals	2014 Budget	2014 Projected	2015 Budget

\$0 \$0 \$0 \$0

Nothing is budgeted for 2015

387 PRIVATE CONTRIBUTIONS

387.000 Developer Contributions	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$1,303	\$0	\$0	\$0

This line item provides for the developers contributions.

392 INTERFUND TRANSFERS

392.001 Transfer from General Fund	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$1,856,264	\$1,373,531	\$1,593,113	\$1,373,567

In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income and real estate transfer tax and a resolution increasing the real estate tax. The Board further directed that a specific fund be established to account for the taxes collected from these increased tax rates. The Transportation Improvement Fund has been established in accordance with Resolution 2001-25. In 2015, the budget is recommending a reallocation of the tax revenues reducing the transfer from the General Fund. The revised tax allocation is as follows:

Tax	Pre- 2015 Rate	2015 Revised Rate
Real Estate	25.185797%	21.88%
Real Estate Transfer	60%	60%
Earned Income Tax	7.142857143%	3.214%

This line item accounts for the transfer of the dedicated tax funds received from the 2002 tax increases on real estate, real estate transfer and earned income for the dedicated TIF street projects

Real Estate Tax (0.53 mils)	Calculation: estimated 2015 collection (\$1,361,916) x 21.88%	\$297,987
Real Estate Transfer Tax (0.75%)	Calculation: estimated 2015 collection (\$1,200,000) x 60%	\$720,000
Earned Income Tax (0.45%)	Calculation: estimated 2015 collection (\$6,396,386) x 3.214%	\$205,580

This account includes a one-time \$150,000 transfer for funding for the West College Ave Streetscape project.

393 PROCEEDS FROM LONG TERM DEBT

393.100 Proceeds from Long Term Debt	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$0	\$295,000

This account represents the proceeds for short term funding for the West College Avenue Streetscape project.

EXPENDITURES

402 AUDITING

402.311 Audit Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$0	\$0

No single audit fees are budgeted for 2015.

408 PUBLIC WORKS-ENGINEERING

408.313 Engineering – Specialties	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$80,700	\$46,000	\$5,000	\$443,000

This account represents the cost for engineering for township projects. For 2015, the budget represents the engineering costs for the West College Avenue Streetscape project.

408.314 Engineering Design	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$26,865	\$0	\$6,693	\$98,000

This item includes engineering fees to design improvements at the Valley Vista/Bachman lane intersection, Suburban Ave engineering drainage and Sandy Drive study.

439 CAPITAL CONSTRUCTION

439.312 Right of Way Legal Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$84	\$0	\$0	\$0

This item provides funding for any necessary legal fees for capital road projects.

439.313 Right of Way Acquisition Costs	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$8,855	\$0	\$2,188	\$6,000

This item provides funding for any necessary easements required for capital road projects such as drainage improvements on Kansa Avenue in 2015

439.360 Utility Construction Costs	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$728,345	\$25,000	\$0	\$17,000

This fund will be utilized for any utility relocation costs for 2014 capital road improvement projects that are currently under design. Impacts to utilities will be minimized and known impacts are discussed with utility providers in advance, however not all impacts have been identified

439.610 Capital Construction	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$4,835,813	\$1,030,000	\$1,009,430	\$548,000

Bikepaths and parking lots pavement repair, sealcoating, line striping	2015	\$33,000		
Traffic Signal Optimization - Study, Timing, minor capital improvement (4 intersections per year)	2015	\$22,000		
Circleville Rd from East Park Hills Avenue to Blue Course Drive - base repair by FTPW, mill and overlay, no drainage, no curb	2015	\$118,000		
Wyoming Ave. - asphalt overlay (base repair by FTPW)	2015	\$65,000		
Wyandotte Lane - asphalt overlay (base repair by FTPW)	2015	\$33,000		
Delaware Road - asphalt overlay (base repair by FTPW)	2015	\$45,000		
Kansa Ave.- paved swales and asphalt overlay (base repair by FTPW) (paid using Piney Ridge funds)	2015	Piney Ridge Fund		
Kansa drainage (pipe 652 Kansa to 667 Kansa backyard or from cul-de-sac to intermittent stream to accept sump pump discharge) (paid using Piney Ridge funds)	2015	Piney Ridge Fund		
Kansa drainage inlets (partially paid using Piney Ridge funds)	2015	\$8,000		
Kansa utility relocation	2015	\$17,000		
Kansa ROW (drainage easement)	2015	\$6,000		
Suburban Ave - mill curblines, overlay, (base repair by FTPW)	2015	\$51,000		
Suburban Ave - select curb repair	2015	\$10,000		
Suburban Ave stormpipe	2015	\$83,000		
Suburban Avenue Engineering (drainage study, survey, flood plain mapping)	2015	acct 408.314		
Park Lane - from Aaron Dr to Ferguson/Patton line, mill curblines and overlay, no drainage, no curb (base repair by FTPW)	2015	\$22,000		
Park Lane from Aaron Dr to Ferguson/Patton line, ADA ramps	2015	\$35,000		
Design a left turn lane on Valley Vista Dr. at Bachman Lane considering a Round-a-bout or Traffic Signal	2015	acct 408.314		
TIF SUBTOTAL				\$548,000

Pine Grove Mills Street Light Fund

33 PINE GROVE MILLS STREET LIGHT FUND

REVENUES

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$5	\$5	\$50	\$600

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in Jersey Shore State Bank. Based on the interest rate earned on funds maintained at Jersey Shore State Bank, the Township moved funds from PLGIT to Jersey Shore State Bank in 2014.

387 DEVELOPER CONTRIBUTIONS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
387.020 Developer Contributions	\$0	\$0	\$0	\$0

This line item accounts for the contributions for the Pine Grove Mills street light project

EXPENDITURES

439 CAPITAL CONSTRUCTION

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
439.610 Capital Construction	\$0	\$0	\$0	\$0

This line item accounts for the costs of construction of the Pine Grove Mills street lights.

Park Improvement Fund

34 PARK IMPROVEMENT FUND

REVENUES

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$112	\$10	\$500	\$250

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in Jersey Shore State Bank. Based on the interest rate earned on funds maintained at Jersey Shore State Bank, the Township moved funds from PLGIT to Jersey Shore State Bank in 2014.

Interest earned on fee-in-lieu of parkland payments are maintained separately by contributions made by the developer and by the park to which the contribution is made. This process is required under Act 170 of 1988, the Pennsylvania Municipalities Planning Code as amended.

359 FEE IN-LIEU

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
359.080 Fee In-Lieu Revenue	\$0	\$0	\$48,362	\$0

This account reflects receipts for Fee In-Lieu from developers in accordance with the Fund provisions.

EXPENDITURES

454 PARK IMPROVEMENTS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
454.XXX Capital Projects	\$56,926	\$51,000	\$0	\$99,000

Westfield/Hillside Farm Estates Park Phase 1A – See Fund 30 for description of project (\$51,000).

Tom Tudek Memorial Park Phase 3 Construction of age appropriate play equipment (\$48,000)

FIDUCIARY FUNDS ANNUAL BUDGETS

TRUST & FIDUCIARY FUNDS

Police Pension

60 UNIFORMED POLICE PENSION TRUST FUND

REVENUES

The current investment policy statement was updated and approved by the pension committee. Beginning in May 2013, PNC Institutional Investments manages the investment.

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$90,852	\$70,000	\$70,000	\$70,000

This account represents the interest income revenue for the pension plan.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.010 Realized Gains/Losses	\$355,795	\$0	\$80,000	\$0

This account represents the realized gains/losses on the sales of securities in the plan.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.020 Unrealized Gains/Losses	\$180,108	\$0	\$0	\$0

This account represents the unrealized gains/losses of securities not sold in the plan.

355 STATE SHARED PAYMENTS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
355.050 Act 205 State Funding	\$204,060	\$195,283	\$210,393	\$255,275

This account reflects the expected State funding for the police pension. This is based on the 2014 Minimum Municipal Obligation estimate and the current year's Act 205 State funding.

Description	2014	2015
Police MMO	\$210,393	\$255,275
Non-Uniform MMO	156,065	172,470
Gross Township pension expense	\$366,458	\$427,744
Less Estimated State Funding	-278,833	-278,833
Net Township pension	\$87,625	\$145,019

expense		
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389 MISCELLANEOUS REVENUES

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
389.000 Miscellaneous Revenue	\$79	\$0	\$0	\$0

This line item represents miscellaneous revenues not recorded in other accounts.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
389.020 Employee Contributions	\$68,987	\$71,974	\$72,438	\$74,339

Under Act 600, limitations for Home Rule Municipalities are limited to a maximum of 5% pension contribution since they also contribute to Social Security. This line item represents the funding required to meet the Police MMO (Minimum Municipal Obligation). Due to the shortfall in funding for the year, uniform employees will be required to partially fund the pension plan. For 2015, the employees will be required to pay the maximum allowed 5% of gross base pay.

EXPENDITURES

401 ADMINISTRATION

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
401.240 General Expense	\$20	\$0	\$0	\$0

This account reflects miscellaneous expenditures not specified in other accounts.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
401.340 Advertising & Printing	\$58	\$0	\$0	\$0

This account reflects any costs related to advertising and printing for the pension.

404 LEGAL

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
404.180 Legal Fees	\$578	\$4,000	\$1,000	\$1,000

Professional services for the account include legal fees. Typical expenditures relate to bargaining agreement activities or Police Association issues.

410 PUBLIC SAFETY

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
410.197 Retired Payroll	\$245,791	\$226,227	\$226,951	\$226,951

This amount is being budgeted to cover the costs associated with 10 retired police officers:

Robert Barry	\$21,120
Bernard Torsell	\$23,205
Edward Connor	\$29,773

John Conti	\$26,836
Drew Clemson	\$27,030
Stacy Spicer	\$27,592
Keith Fitzgerald	\$8,210
David Mulfinger	\$31,148
Ed Zweig	\$31,398
Michael Kenny	\$639
TOTAL	\$226,951

410.210 Office Supplies	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$150	\$100	\$100	\$100

This account provides for the miscellaneous office supplies for the pension plan

410.229 Meeting Expenses	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$183	\$350	\$350	\$350

This account provides for the meeting expenses related to the administration of the Police Pension plan.

410.310 Actuarial Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$8,200	\$0

Professional services for the account include actuarial fees. Actuarial studies are required every 2 years. The most recent study was completed in 2013. The next study is due in 2015.

410.311 Payroll Processing Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$784	\$700	\$700	\$700

This account provides for the cost of providing pension payroll for the retired officers through a 3rd party payroll processor.

410.312 Broker Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$46,681	\$40,000	\$40,000	\$40,000

This account provides for the brokers fees and expenses related to the investment accounts which is typically a percentage of the value of the investment balances

Non-Uniform Pension

65 NON-UNIFORMED PENSION TRUST FUND

REVENUES

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue-Banks	\$3	\$10	\$0	\$0

For any funds maintained locally, in order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in Jersey Shore State Bank. Based on the interest rate earned on funds maintained at Jersey Shore State Bank, the Township moved funds from PLGIT to Jersey Shore State Bank in 2014.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.010 Interest Revenue-ICMARC	\$406,999	\$0	\$100,000	\$0

The large majority of funds are maintained with the ICMA-RC investment trust under individual accounts for each employee. This account reflects investment earnings on these accounts.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.020 ICMARC Retirement Health Savings	\$3,522	\$0	\$0	\$0

This account represents the investment and earnings in the ICMARC Retirement Health Savings Account.

355 STATE SHARED PAYMENTS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
355.050 Act 205 Funding	\$75,614	\$70,700	\$68,440	\$23,558

This account reflects the expected State funding allocation for the 401(a) non-uniform pension.

Description	2014	2015
Police MMO	\$210,393	\$255,275
Non-Uniform MMO	156,065	172,470
Gross Township pension expense	\$366,458	\$427,745
State Funding	\$278,833	\$278,833

Less Police Pension Funding Allocation	-210,393	-255,275
Net Non-Uniform State Funding	\$68,440	\$23,558

389 PENSION FUNDING

389.000 Employer Contributions	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$116,753	\$166,776	\$87,625	\$148,912

This account reflects the amount that the Township is required to fund the 401a non-uniform pension based on the Minimum Municipal Obligation estimate for 2015. Any amount over this will be reimbursed back to the Township before the end of the year.

389.020 Forfeiture Revenue	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$8,488	\$0	\$0	\$0

This account reflects reimbursement of expenditures for employees separated from service before fully vesting.

389.030 Employer Retirement Health Savings Contributions	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$5,000	\$0	\$0	\$0

This line item reflects the contributions made by the township to the ICMA-RC retirement health savings account.

EXPENDITURES

483 EMPLOYER PAID BENEFITS

488.300 Pension Distributions	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$14,400	\$0	\$0	\$0

This account is for the estimated total of benefits that will be paid out of the Non-Uniform Employee 401a Pension Plan. The non-uniform 401a pension plan is a defined contribution 401(a) Money Purchase Plan that was established through a through ICMA Retirement Corporation. The plan is set up such that vesting in the plan occurs on a graduated scale beginning in year 3, which results in full vesting at the end of year 7.

492 INTERFUND OPERATING TRANSFERS

492.001 Refund of Employers Contributions	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$75,617	\$70,700	\$38,875	\$0

This accounts for the reimbursement from the Non-Uniform Pension Plan of General Fund prefunding of the plan as the result of State Aid. A portion of the Act 205 is historically available to reimburse the Township minimum pension obligation. This refund will be made prior to the end of the year and is normally made in mid-December.

	2014	2015
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MMO	\$156,065	\$172,470
Estimated Payments	-\$132,000	-\$132,000
State Aid Allocation	-\$68,440	-\$23,558
Estimated Refund	\$44,575	\$0

Tudek Trust

93 TOM TUDEK MEMORIAL PARK TRUST FUND

REVENUE

341 INTEREST REVENUE

341.000 Interest Revenue-Banks	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$263	\$0	\$290	\$250

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in Jersey Shore State Bank. Based on the interest rate earned on funds maintained at Jersey Shore State Bank, the Township moved funds from PLGIT to Jersey Shore State Bank in 2014.

341.020 Interest Revenue-PNC	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$5,000	\$5,000	\$5,000

In October 2013, the Tom Tudek Memorial Trust Trustees entered in to an investment manager agreement with FNB Wealth Management and authorized transfer of \$110,000 for the initial investment. Through September 2014, this investment has yielded \$3,789.75 in investment earnings net of fees.

342 RENTS & ROYALTIES

342.200 Rental Payments – Farmhouse	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$8,925	\$8,700	\$7,600	\$7,200

The Trust rents the former Dreibelbis Farmstead home to recoup some of the expenses to maintain the home. A lease agreement exists between the Trust and the tenants. Current rental is set at \$350 per month from November 1 through April 30 (4 months in 2015). This budget anticipates rent returning to \$725 per month for the remaining 8 months of the year.

342.220 Horse Boarding Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$300	\$2,400	\$1,300	\$2,400

Beginning in August 2007, the Trust was boarding two horses with the capacity to board an additional 2 horses. The monthly rate is \$100 per stall. This rate does not include any support for the horses boarded. Under the new lease, the tenant is required to board a minimum of two horses.

387 PAYMENTS & CONTRIBUTIONS

387.000 Other Contributions	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
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\$25 \$11,500 \$5,200 \$0

No additional contributions are anticipated for 2015

EXPENDITURES

402 AUDITING SERVICES

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
402.311 Auditing Services	\$1,000	\$1,200	\$1,000	\$1,200

The Trust is required to file IRS Form 990 annually as a charitable Trust. The Township’s Certified Public Baker Tilly, LLC, typically completes this filing requirement. In the prior years, this cost was included in the Township’s general audit services.

452 PARK CAPITAL IMPROVEMENTS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
452.372 Dog Park Improvements	\$0	\$1,500	\$0	\$0

Funding to install 4 trees within the dog park at a cost of \$350 per tree. This project is dependent on donations for the trees.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
452.373 Rental House Improvements	\$0	\$0	\$0	\$4,000

In 2014, no funds were budgeted for improvements but late in 2014, the Trustees determined that the farmhouse needed to be insulated in order to retain a tenant given the significant cost to heat the home. It is uncertain that the current tenant will renew the six month reduced rental lease in May 2015. If a vacancy occurs in May it is likely the house will need some renovation and upgrading prior to a new tenant taking occupancy...

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
452.376 Implement Shed	\$0	\$500	\$500	\$500

Potential miscellaneous expenses related to the implement shed...

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
452.379 Perimeter Path Improvements	\$0	\$0	\$0	\$0

No perimeter path improvements have been budgeted for 2015.

454 PARK OPERATING EXPENSES

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
454.220 Park Operating Supplies	\$0	\$500	\$0	\$500

This account is used to record miscellaneous operating expenditures.

454.239 Butterfly Gardens	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$379	\$500	\$227	\$500

The Trust has funded the maintenance and plant purchases for the Butterfly Garden and other small maintenance items as enhancements to the park.

454.372 Dog Park Maintenance	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$51	\$0	\$0	\$0

This account represents expenditures for maintaining the dog park.

454.373 Farmhouse (Rental) House	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$2,720	\$1,000	\$750	\$1,510

The Trust pays for refuse removal (\$160) and sewage services by UAJA (University Area Joint Authority \$440) and the code rental permit (\$30), fire extinguisher inspection, backflow preventer inspection and furnace cleaning.

454.375 Barn (Horse Barn)	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$100	\$300	\$2,150	\$300

Water for the barn and electrical power is also included in this account.

454.376 Implement Shed Maintenance)	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$1,585	\$0	\$0	\$0

This account reflects costs related to the maintenance of the implement shed.

454.800 Depreciation Expense	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$3,218	\$3,218	\$3,218	\$3,218

Since this is a non-profit trust, accounting guidelines specify that fixed assets be depreciated over their useful lives. This represents the annual cost of depreciation of the fixed assets of the Trust. This is a non-monetary amount in compliance with GAAP (generally accepted accounting principles). This is considered an expense in the financial statements.

486 INSURANCE

486.352 General Liability Insurance	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$2,793	\$3,000	\$3,000	\$3,000

Insurance coverage for property and liability limited to the rental house and the barn. Renters of occupied buildings are required to carry their own contents or renters insurance. Insurance coverage was increased in 2009. Liability insurance is budgeted at \$1,300 and property insurance is budget at \$1,700.

489 CONTINGENCY

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
489.240 Contingency	\$609	\$500	\$0	\$500

This account represents unforeseen and unanticipated expenditures.

5 YEAR CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PLAN 2015-2019

Plan Summary

This section provides an overview of fund balances, revenues and expenditures for all funds except pension funds. The overview breaks out capital expenditures from operations. Operational costs are included in this section in an effort to project the effects on fund balances over the term of the plan. This is important because without sufficient financial resources and fund balances, the plan would not be feasible.



For the five years ending in 2019, the Township proposes spending **\$75,249,809** for all governmental funds. This does not include pension funds nor the Tom Tudek Memorial Trust Fund.

Demographics



The Township encompasses an area of approximately 50 square miles and is home to 18,000 residents. Several high-tech industries have found a home in Ferguson Township over the years including AccuWeather, Minitab, Sound Technology, Videon, Avail Technologies and Raytheon. The Township is also home to major research facilities of The Pennsylvania State University, one of the nation's premier agricultural

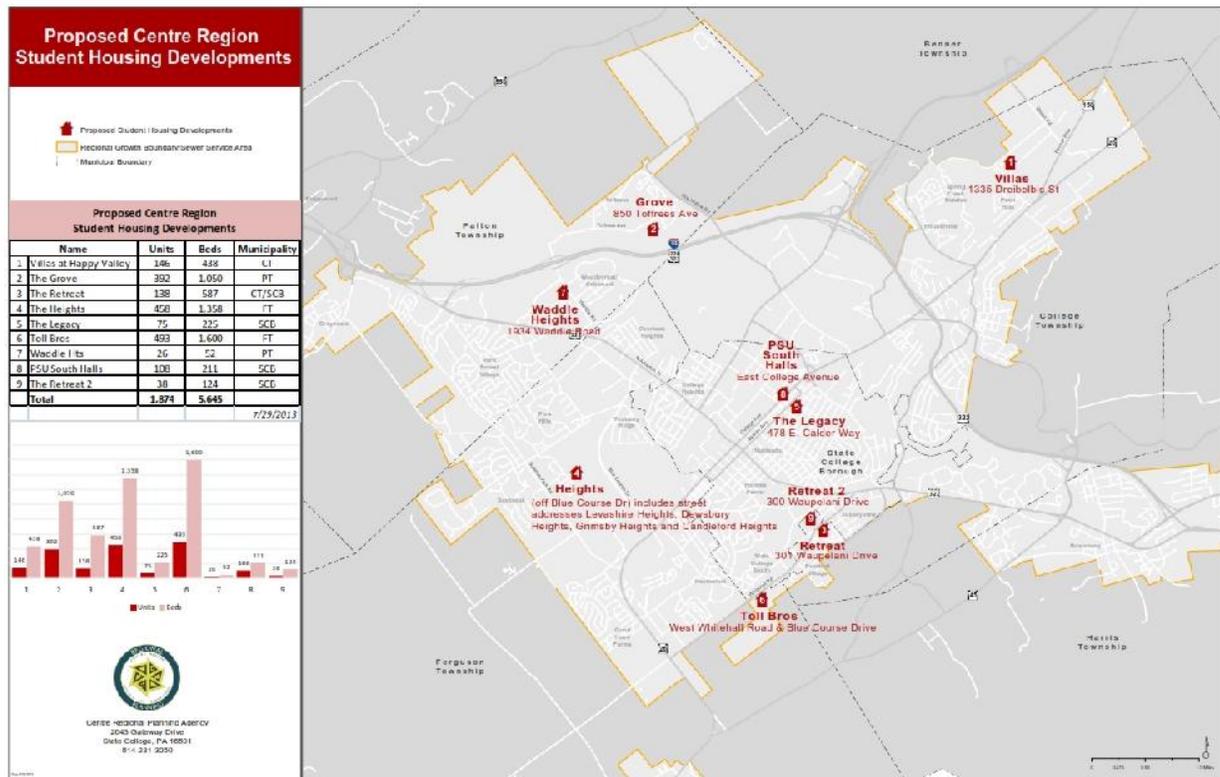
and engineering institutions. The demographics have a large impact on the tax revenues collected and the cost of operations. Without a growing community, township revenues would flatten while operating costs would continue to increase leading to a strain on township resources. By smartly managing growth, the township will continue to operate soundly for at least the near future. By using population data for various revenue and expenditure calculations, it is possible to remove the changes in population from those calculations, providing more relevant information than would otherwise be available.

With the construction of several housing developments ongoing in the township, including student housing, the population will continue to increase at a manageable pace, for at least the end of the decade. Be aware that student housing can require additional township resources without necessarily returning sufficient revenue to offset the additional cost. This may very well place a drain on township funds.

The demographic breakdown, according to US Census and American Community Survey for the range 2007-2011, includes 64.4% of township residents fall in the 18-59 year old range, and 12.7% age 65 and older. Another indicator is children. Children under the age of 18 make up 17.9% of the township population. The remainder of the township population falls in the 60-64 age range.

Population Estimates	2014	2015	2016	2017	2018	2019
Based on 1.5% per year increases	18,774	19,056	19,342	19,632	19,926	20,225

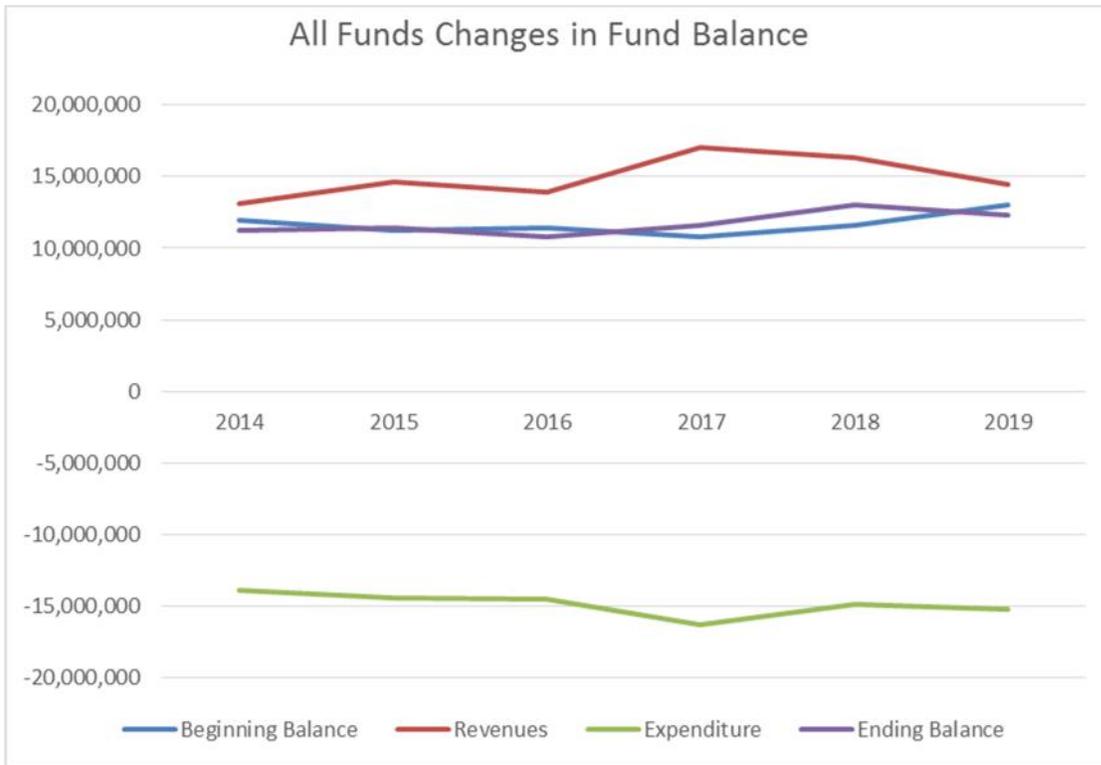
According to the COG Planning Agency, the region is witnessing a student housing boom. Several projects on the radar are in construction currently or are expected to be constructed during the term of the CIP.



Fund Balances

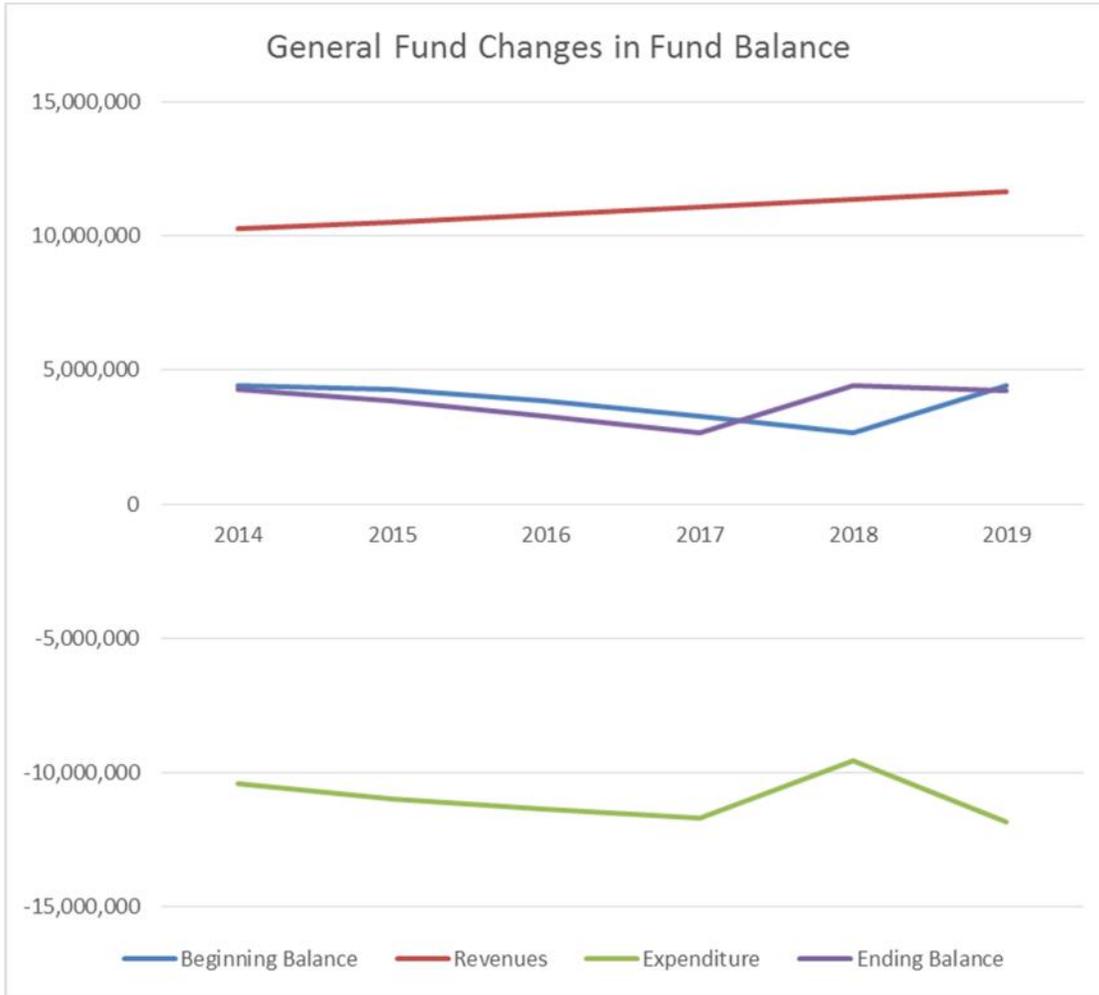
Over the years, the Township has maintained sound fund balances for operations and present and future capital expenditures. Rather than using debt, many times

the township uses cash reserves to purchase equipment and long-term investments. With a conservative management style, the township has avoided many of the financial strains experienced by many public entities caused by the 2009 recession. However, due to the growth in costs over the past decade, a real estate tax increase is recommended during this five-year plan to offset these costs. This is discussed in the revenue section. With the addition of grants and loans and the economy showing signs of recovery, this year's five-year plan is balanced.



All Funds	2014	2015	2016	2017	2018	2019
Beginning Balance	11,978,130	11,213,690	11,415,465	10,835,989	11,577,722	13,066,888
Revenues	13,117,999	14,655,689	13,939,900	17,018,580	16,313,172	14,478,037
Expenditure	-13,882,440	-14,453,914	-14,519,375	-16,276,848	-14,824,006	-15,250,179
Ending Balance	11,213,690	11,415,465	10,835,989	11,577,722	13,066,888	12,294,746
Fund Balance % of Expenditures	81%	79%	75%	71%	88%	81%

General Fund



General Fund	2014	2015	2016	2017	2018	2019
Beginning Balance	4,400,000	4,276,868	3,836,738	3,273,299	2,660,591	4,439,560
Revenues	10,251,464	10,511,339	10,778,630	11,053,549	11,336,316	11,627,156
Expenditure	-10,374,596	-10,951,470	-11,342,069	-11,666,256	-9,557,347	-11,844,293
Ending Balance	4,276,868	3,836,738	3,273,299	2,660,591	4,439,560	4,222,423
Fund Balance % of Expenditures	41%	35%	29%	23%	46%	36%

Capital Projects Funds

Piney Ridge Fund	2014	2015	2016	2017	2018	2019
Beginning Balance	88,500	89,120	0	0	0	0
Revenues	620	624	0	0	0	0
Expenditure	0	-89,743	0	0	0	0
Ending Balance	89,120	0	0	0	0	0
Ag Preservation Fund	2014	2015	2016	2017	2018	2019
Beginning Balance	70,400	53,413	68,906	54,895	71,383	58,375
Revenues	30,493	15,493	15,989	16,489	16,992	17,499
Expenditure	-47,480	0	-30,000	0	-30,000	0
Ending Balance	53,413	68,906	54,895	71,383	58,375	75,874
Capital Reserve Fund	2014	2015	2016	2017	2018	2019
Beginning Balance	2,376,655	1,659,096	1,310,228	936,097	2,415,161	2,075,442
Revenues	510,000	839,103	510,000	2,497,000	2,660,000	510,000
Expenditure	-1,227,559	-1,187,971	-884,131	-1,017,936	-2,999,719	-456,728
Ending Balance	1,659,096	1,310,228	936,097	2,415,161	2,075,442	2,128,714
Reg Cap Rec Projects Fund	2014	2015	2016	2017	2018	2019
Beginning Balance	590,000	518,700	1,143,241	1,063,478	979,261	890,437
Revenues	101,000	802,010	103,030	104,060	105,101	106,152
Expenditure	-172,300	-177,469	-182,793	-188,277	-193,925	-199,743
Ending Balance	518,700	1,143,241	1,063,478	979,261	890,437	796,846
Transportation Imp Fund	2014	2015	2016	2017	2018	2019
Beginning Balance	3,451,500	3,507,385	3,908,135	4,292,131	4,179,762	4,396,429
Revenues	1,110,885	1,124,750	1,138,996	1,903,631	1,168,667	1,184,115
Expenditure	-1,055,000	-724,000	-755,000	-2,016,000	-952,000	-1,598,000
Ending Balance	3,507,385	3,908,135	4,292,131	4,179,762	4,396,429	3,982,544
PGM Streetlight Fund	2014	2015	2016	2017	2018	2019
Beginning Balance	21,150	21,298	21,447	21,597	21,748	21,901
Revenues	148	149	150	151	152	153
Expenditure	0	0	0	0	0	0
Ending Balance	21,298	21,447	21,597	21,748	21,901	22,054
Park Improvement Fund	2014	2015	2016	2017	2018	2019
Beginning Balance	77,100	74,639	75,178	75,717	76,256	76,795
Revenues	48,539	539	539	539	539	539
Expenditure	-51,000	0	0	0	0	0
Ending Balance	74,639	75,178	75,717	76,256	76,795	77,334

Special Revenue Funds

Streetlight Fund	2014	2015	2016	2017	2018	2019
Beginning Balance	4,875	684	1,011	1,243	1,195	857
Revenues	9,084	14,000	14,316	14,458	14,603	14,748
Expenditure	-13,275	-13,673	-14,083	-14,506	-14,941	-15,389
Ending Balance	684	1,011	1,243	1,195	857	216
Hydrant Fund	2014	2015	2016	2017	2018	2019
Beginning Balance	11,950	803	2,310	3,249	3,597	3,332
Revenues	17,083	30,583	30,888	31,196	31,507	31,822
Expenditure	-28,230	-29,077	-29,949	-30,848	-31,773	-32,726
Ending Balance	803	2,310	3,249	3,597	3,332	2,427
Liquid Fuels Fund	2014	2015	2016	2017	2018	2019
Beginning Balance	885,000	1,010,684	1,047,272	1,113,284	1,167,765	1,102,760
Revenues	478,684	487,588	492,012	496,481	500,995	505,554
Expenditure	-353,000	-451,000	-426,000	-442,000	-566,000	-623,000
Ending Balance	1,010,684	1,047,272	1,113,284	1,167,765	1,102,760	985,314

General Obligation Fund

General Obligation Fund	2014	2015	2016	2017	2018	2019
Beginning Balance	1,000	1,000	1,000	1,000	1,000	1,000
Revenues	560,000	829,511	855,350	901,025	478,300	480,300
Expenditure	-560,000	-829,511	-855,350	-901,025	-478,300	-480,300
Ending Balance	1,000	1,000	1,000	1,000	1,000	1,000

Chapter 3: Revenue Details

Revenue Projections

Township revenues are made up of tax collections, payments in-lieu of taxes, grant receipts, permitting and license fees, fines, departmental earnings, interest and other miscellaneous receipts. The General Fund projections include 2.5% annual increases. The Street Light and Hydrant funds include a 1% annual increase in assessment. The Hydrant and Street Light Funds revenues are adjusted to maintain a positive fund balance, taking into consideration the expenditures out of those funds. The Liquid Fuels fund includes a 1.31 mile increase total reimbursable miles

Fund Group	2014	2015	2016	2017	2018	2019
General Fund	10,251,464	10,511,339	10,778,630	11,053,549	11,336,316	11,627,156
Capital Projects Funds	1,801,684	2,782,668	1,768,704	4,521,870	3,951,451	1,818,458
Special Revenue Funds	504,851	532,171	537,216	542,136	547,105	552,124
General Obligation Fund	560,000	829,511	855,350	901,025	478,300	480,300
Total	13,117,999	14,655,689	13,939,900	17,018,580	16,313,172	14,478,037

Tax Revenue Projections

The tax revenues make up some 65% of the total township revenue on average, depending on loan proceeds. The Real Estate tax and the Local Services tax revenues are projected to increase 2.5% annually. . This approximates .5 mils (.0005). Notwithstanding the increase, Ferguson's real estate tax rates will remain the lowest in the Centre Region. Earned Income tax revenue is projected to increase at a 3% annual rate.

Tax Revenue	2014	2015	2016	2017	2018	2019
Real Estate Taxes	1,335,000	1,368,375	1,402,584	1,437,649	1,473,590	1,510,430
Earned Income Taxes	6,125,000	6,308,750	6,498,013	6,692,953	6,893,741	7,100,554
Transfer Taxes	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Local Services Taxes	310,000	317,750	325,694	333,836	342,182	350,737
Total	8,770,000	8,994,875	9,226,291	9,464,438	9,709,514	9,961,720
Average EIT per Resident	326.25	331.06	335.95	340.92	345.97	351.08

Grant Revenue Projections

Grant revenues assist the township in many ways. It is one way to provide additional revenue for projects without raising taxes. Many federal grants are administered by the state and doled out to local governments in accordance with the federal mandates. One such grant is the DUI grant that police receive to offset the costs of the checkpoints.

The state provides special funding from its coffers, such as liquid fuels grants or DCNR recycling grants. Additionally, the state provides funding for parks and open space and to preserve farmland from development.

The township works hard to take advantage of grant money available as a way to provide additional benefits to the residents without raising local taxes to pay for them.

Other contributions include loan proceeds, developer payments for the Regional Capital Recreation Projects and several Right of Way agreements

West College Avenue Streetscape Grant Application Initiative

In 2017, \$2 million is included in the budget as the Township's share of the cost to install streetscape improvements along West College Avenue from Corl Street to Buckout Street at the Township/Borough line. Staff submitted a grant application totaling approximately \$1,387,000 including design, construction, utility impacts, easement acquisition, construction, and inspection of 10 foot wide concrete sidewalks on both sides of West College Avenue, street light conduit, repairs and replacement of affected concrete curb, and related construction.

Other Grant Funding Efforts

As allowed by the funding agency, either annually, bi-annually, or as announced, staff seeks out and applies for grant funding from various agencies.

County Liquid Fuels Grant: Every other year public works staff apply for a County Liquid Fuels Grant, typically around \$25,000 to assist with a capital paving project.

Automated Red Light Enforcement Grant: In 2013 public works staff applied for funding under the ARLE program and received a grant to install a new traffic signal at the intersection of West College Avenue and Blue Course Drive as a safety improvement project. Staff will apply for funding to assist with the purchase and replacement of traffic signal LEDs.

TreeVitalize Grant: In 2014 public works staff applied for and was awarded a grant for \$20,000 to replace street trees infected with the emerald ash borer. Staff will continue to apply for such grants as new grant rounds are announced.

Recycling Grant Act 101 Section 902 Recycling Program Grant: This program administered by PaDEP provides funding to municipalities for recycling equipment.

In 2013 public works staff requested funding in the amount of \$206,000 (90% of the total cost) for 4 leaf boxes and 1 brush collection truck with grapppler. PaDEP announced the award of this grant in 2014. Since we received a grant in this last round, staff cannot apply for funding in the next grant round, but will apply for funding when allowed.

Grant/Contributions Detail	Fund	2014	2015	2016	2017	2018	2019
DUI Enforcement	GF	45,000	45,000	45,000	45,000	45,000	45,000
Drive Safe Program	GF	3,000	3,000	3,000	3,000	3,000	3,000
Buckle Up Program	GF	4,500	4,500	4,500	4,500	4,500	4,500
Ballistic Vest Reimbursement	GF	2,250	2,250	2,250	2,250	2,250	2,250
Liquid Fuels	LF	433,564	442,468	446,892	451,361	455,875	460,434
Liquid Fuels Turnback	LF	45,120	45,120	45,120	45,120	45,120	45,120
County Liquid Fuels	GF						
CR Codes Rent of Fire Trailer	CR	10,000	10,000	10,000	10,000	10,000	10,000
Lezzer Haubert Agreement	RCRP	101,000	102,010	103,030	104,060	105,101	106,152
Northern ITS Cable Right of Way	GF	22,144	22,144	22,144	22,144	22,144	22,144
Sunesis Right of Way	GF	4,570	4,570	4,570	4,570	4,570	4,570
S&A Field Lighting	CR		106,000			50,000	
DCNR grant for grapppler truck	CR		206,103				
Tudek Trust Funding	CR		7,000				
State Multimodal Transportation Funding	CR				1,387,000		
State Multimodal Transportation Funding	CR				600,000		
DCNR Westfield/Hillsides Park	CR					100,000	
DCNR CNG Conversions	CR		10,000				
Toll Brothers fee in-lieu	RCRP		700,000				
PennDOT Grant for Valley Vista Roundabo	TIF				750,000		
Loan Proceeds for new PW building	CR					2,000,000	
College Court fee in-lieu	PI	48,000					
Total		719,148	1,710,165	686,506	3,429,005	2,847,560	703,170
Grant Summary	Fund	2014	2015	2016	2017	2018	2019
General Fund	GF	81,464	81,464	81,464	81,464	81,464	81,464
Capital Reserve Fund	CR	10,000	339,103	10,000	1,997,000	2,160,000	10,000
Regional Capital Rec Projects	RCRP	101,000	802,010	103,030	104,060	105,101	106,152
Transportation Improvement Fund	TIF	0	0	0	750,000	0	0
Liquid Fuels Fund	LF	478,684	487,588	492,012	496,481	500,995	505,554
Park Improvement Fund	PI	48,000	0	0	0	0	0
Total		719,148	1,710,165	686,506	3,429,005	2,847,560	703,170

Chapter 4: Expenditure Details

Staffing

Changes in the number of personnel are included in the budget due to the significance of the cost of additional staffing. Not only does salary have to be considered, but also payroll taxes, health related costs, other insurances and pensions. Only additional positions are specifically mentioned. Current staffing is included in the operational projections. This includes part time staffing as well, since such staffing represents labor requirements to fulfill township service delivery. Overtime is also included in the FTE (full time equivalent) calculations. It is important to be aware that overtime is an indication of additional staffing needs, usually not sufficient to merit an additional position.

Department Capital Requests

Each department request represents individual department forecasted needs for equipment or projects. The scope or the timing of the requests may change as information that is more current is obtained, the technology changes, or the direction of the plan changes. These requests are best estimates of the future costs given available information at the time of the printing.

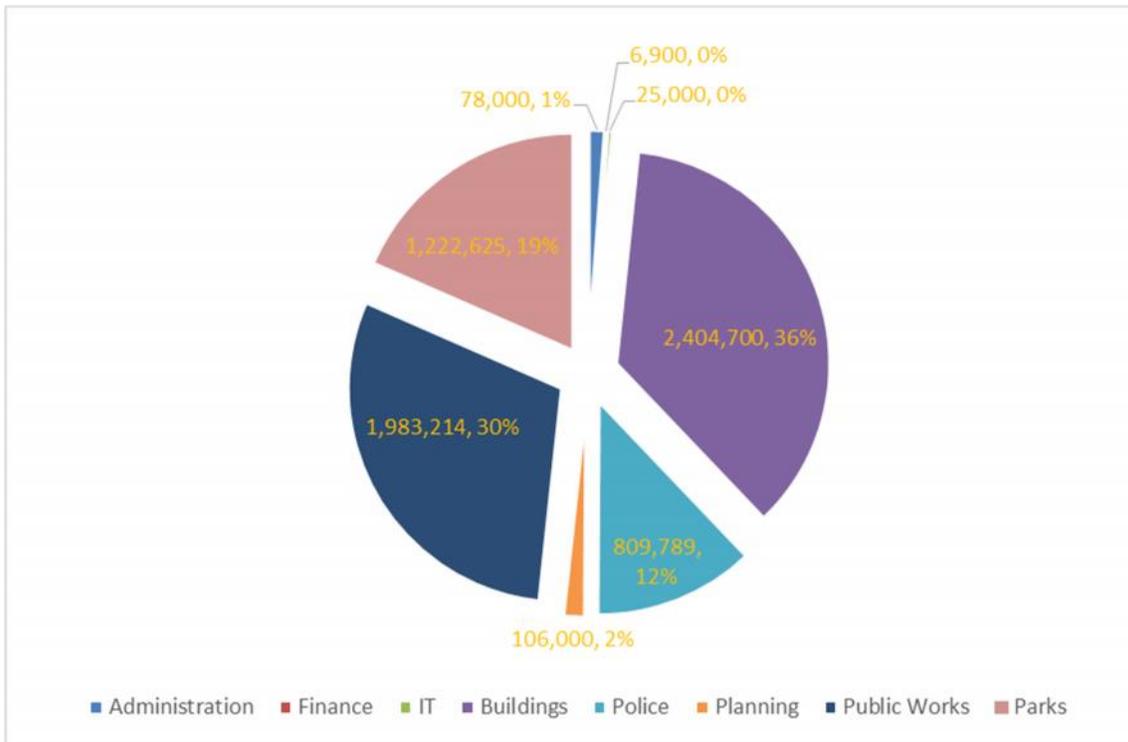
Expenditure Projections Summary

Fund Group	2014	2015	2016	2017	2018	2019
General Fund	10,374,596	10,951,470	11,342,069	11,666,256	9,557,347	11,844,293
Capital Projects Funds	2,553,339	2,179,183	1,851,924	3,222,213	4,175,644	2,254,471
Special Revenue Funds	394,505	493,750	470,033	487,354	612,714	671,116
Debt Service	560,000	829,511	855,350	901,025	478,300	480,300
Total	13,882,440	14,453,914	14,519,375	16,276,848	14,824,006	15,250,179

As mentioned previously, **the Capital Projects Funds** are reserved for projects restricted for specific purposes. Some funds have external restrictions, such as the Pine Grove Mills Street Light Fund and the Piney Ridge Fund, while others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund and the Transportation Improvement Fund

Capital Projects	2014	2015	2016	2017	2018	2019
Piney Ridge		89,743				
Ag Preservation	47,480		30,000		30,000	
Capital Reserve	1,227,559	1,187,971	884,131	1,017,936	2,999,719	456,728
Regional Capital Rec Projects	172,300	177,469	182,793	188,277	193,925	199,743
Transportation Improvement	1,055,000	724,000	755,000	2,016,000	952,000	1,598,000
Pine Grove Mills Street Lights						
Park Improvement	51,000	0	0	0	0	0
Total	2,553,339	2,179,183	1,851,924	3,222,213	4,175,644	2,254,471

The Capital Reserve fund comprises the equipment capital requests along with occasional projects. This is one of the Capital Projects Funds. Each department puts in requests for equipment in this fund.



Capital Reserve Fund	2014	2015	2016	2017	2018	2019
Administration	43,700	26,500	20,500	31,000	0	0
Finance	24,000	6,900	0	0	0	0
IT		0	10,000	0	15,000	0
Buildings	55,000	248,900	99,800	52,000	2,002,000	2,000
Police	146,115	221,189	158,100	152,500	177,000	101,000
Planning	92,370	106,000	0	0	0	0
Public Works	319,700	323,525	416,356	418,786	519,819	304,728
Parks	546,674	344,700	179,375	363,650	285,900	49,000
Total	1,227,559	1,277,714	884,131	1,017,936	2,999,719	456,728

The Special Revenue Funds are those funds that have a special assessment to obtain revenue rather than taxes. The township adds a separate assessment for street lighting and fire hydrants, while the state administers a fuel tax to help local governments maintain their roads.

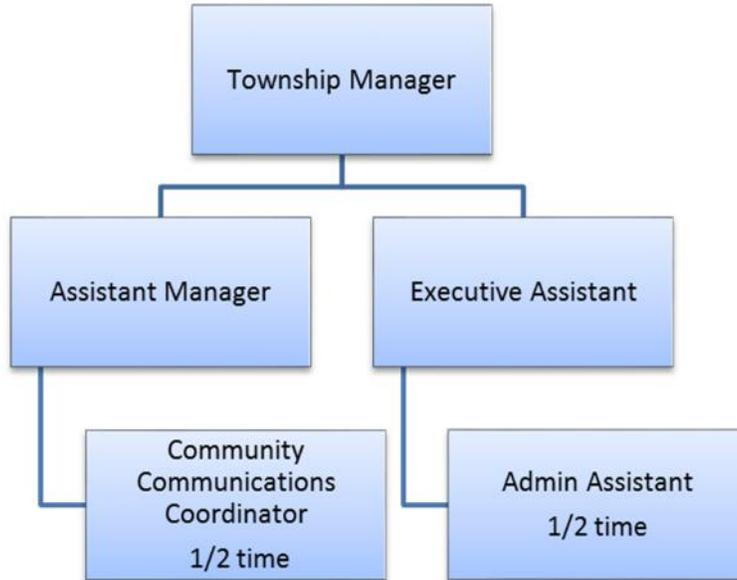
Special Revenue	2014	2015	2016	2017	2018	2019
Street Light	13,275	13,673	14,083	14,506	14,941	15,389
Hydrant	28,230	29,077	29,949	30,848	31,773	32,726
Liquid Fuels	353,000	451,000	426,000	442,000	566,000	623,000
Total	394,505	493,750	470,033	487,354	612,714	671,116

Departmental Expenditures

ADMINISTRATION DEPARTMENT

The Administration department proposes to spend **\$78,000** or **1.2%** of the total Capital Reserve fund expenditures during the term of this capital plan.

Organizational Chart



The Administration Department provides overall support, guidance and direction for the township governmental and operational responsibilities. Coordinating the various long-range plans with the Capital Improvement Program Budget is a critical function of the Department.

The goal of the Administration Department is to strive to advance professional management through open and accountable government leadership dedicated to providing sound financial management, public safety, responsible planning, recreational opportunities and quality community infrastructure. Our goal is to continue as a progressive, healthy and livable community for future generations.

Managing the Township organization and related services requires foresight to anticipate trends and new technology while meeting the basic service needs of the residents and businesses. Federal and state mandates many times affect the Township, requiring the township absorb additional costs while maintaining current staffing levels. At the end of the day, the delivery of services that many residents, businesses and visitors have come to expect must be performed.

2015

<p>Replacement of Conference Room Chairs</p>	<p>\$7,000</p>
<p>Ten conference room chairs will now be 23 years old. Board and staff meeting in the conference room, use these chairs frequently. The fabric covered chairs are tilt/height adjustable. Replacement with high-grade chairs is recommended and depending on manufacturer, model, finishes and discounts these chairs could range from \$500 - \$1,000 per chair.</p>	
<p>Update of Salary Study</p>	<p>\$7,000</p>
<p>In 2005, the McGrath Consulting Group completed a salary study for several of the Centre Region Municipalities and the Centre Region COG. This study will be 10 years old once the results of an update are implemented. It is recommended that an update of the study be completed to keep wages competitive with comparable employers.</p>	
<p>Main Meeting Room Safety Improvements</p>	<p>\$12,500</p>
<p>Improving the safety of the main meeting room includes adding ballistic armor to the tables to provide a safe area for elected and appointed officials.</p>	

2016

<p>Community Survey</p>	<p>\$15,000</p>
<p>In 2012, the Township received the results of its first Community Survey in 20+ years. In order to evaluate the impact of changes implemented since the 2012 survey a follow up survey should be conducted. The Township should consider utilizing Penn State University resources or the ICMA National Citizens Survey, which allows a municipality to benchmark against peer municipal operations of similar size, services provided, and population.</p>	
<p>Strategic Plan Update</p>	<p>\$5,500</p>

<p>This would be a revision to the Strategic plan implementing the mission, vision, core values, goals and objects. Using an experienced consultant to facilitate this development is suggested. Combining this with a strategic planning process that begins with new members of the Board of Supervisors would be a more encompassing approach than by a standalone facilitator.</p>	
<p>2017</p>	
<p>Selective replacement of office chairs.</p>	<p>\$5,000</p>
<p>Consideration should be given to replacing some of the office chairs due to wear.</p>	
<p>Replace Manager’s Vehicle</p>	<p>\$26,000</p>
<p>It will be time to replace the manager’s vehicle and transfer the existing vehicle to the fleet.</p>	
<p>2018</p>	
<p>No requests have been made for the current year.</p>	
<p>2019</p>	
<p>No requests have been made for the current year.</p>	

Executive Recruitment

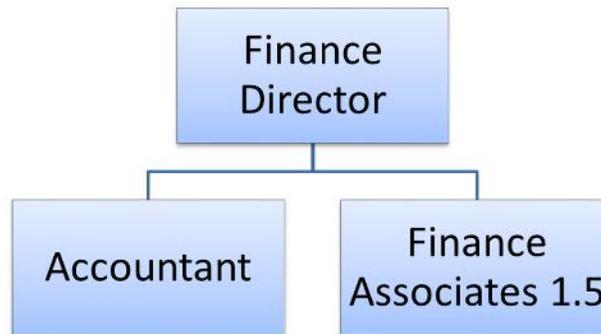
The township is preparing for the retirement of certain senior staff within the term of the CIP. With this in mind, the Board recommended creating a sinking fund to underwrite the cost of an executive search and related hiring costs.

FERGUSON TOWNSHIP				
2015 – 2019 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS				
EXECUTIVE SEARCH SINKING FUND				
01.400.401.XXX				
Description	Year	Additions	Deductions	Balance
Annual Sinking Fund Contribution	2015	10,000		10,000
Annual Sinking Fund Contribution	2016	10,000		20,000
Annual Sinking Fund Contribution	2017	10,000		30,000
Annual Sinking Fund Contribution	2018	10,000		40,000
Annual Sinking Fund Contribution	2019	10,000		50,000
Total		50,000	0	
Subtotals by Year		2015	0	
		2016	0	
		2017	0	
		2018	0	
		2019	0	
		total	0	

FINANCE DEPARTMENT

The Finance Department includes the township and school real estate tax collection. The Finance Department requests total **\$6,900** or **0.1%** of the total Capital Reserve fund proposals for this capital plan.

Organizational Chart



The Finance Department includes the Tax Collection and Debt components of the Township. Activities consist of treasury management, billing and collection of revenues, payroll, accounts payable, debt management, risk management, grant management, fixed assets and inventories.

The mission of the finance department includes on-going reviews of the township operations with staff to promote waste reduction, efficiency and cost effective operations. This comprises using technology, staff training, trend analysis, cost management techniques, vendor relations, best practices techniques, performance benchmarking and peer group discussions.

Historically, since changes in revenue and expenditures occur over years, rather than months, it is critical to monitor trends in order to adjust for such changes. The finance department works with the township staff and other related agencies, the Government Finance Officers Association, the Centre Region COG and municipalities to obtain critical information on the health of the township at large. This way, the township can proactively manage the township operations to adjust to these changes.

One way to improve revenues is to obtain grant funding. The administration works closely with local agencies, developers and PA state agencies to locate and secure grant funding where possible. This supplements the tax revenues and reduces the burden on the township taxpayers.

TAX COLLECTION

Since the Centre Tax Agency is now collecting the Earned Income Tax and the Springbrook accounting software has replaced the IBM based system, the IBM server will be phased out by the end of 2014. Recent data will be exported to files

for future reference. The recent ACS accounting system data will also be exported for future reference.

The RBA cloud based system is used for real estate tax collection and will be the system of choice for the near future. This system is used for the township and school real estate tax collections.

The township is looking at options for online payments for real estate taxes. However, since the majority of the taxes are paid via an escrow account, the demand for such services is limited. If the demand is sufficient to justify the cost, the department will continue this project.

FINANCE ITEMS

With almost a year of the new Springbrook accounting software under our belt, the finance department is considering additional capabilities of the software that was purposely delayed to allow staff sufficient training time on the new package. One such capability is electronic workflow. The concept of the electronic workflow is to eliminate paper documents related to requesting and authorizing purchases. Currently, the system is a paper system, where the individual requesting authorization to purchase an item, completes a requisition form that is approved via a signature of the department head. Once approved, staff can order the item. The paper requisition is copied and one copy is retained in finance for matching with the invoice. If a formal purchase order is required, the finance department prepares one using the accounting system. The township manager approves the purchase or via his signature. Once approved, staff can order the item. The purchase order is matched to the invoice. While this paper system has functioned adequately for many years, technology is changing rapidly. Paper and related costs are being eliminated where possible to save money and time.

Springbrook has the capability to allow users to complete a requisition on the system directly and allow department heads and/or the township manager to approve the request on the system as well. The main benefits of electronic requisitions are to reduce the chance of lost paperwork, reduce the amount of paper flow, speed up the process in many cases, and to save storage costs for records. Another benefit is to require staff to enter all the necessary data before the request can be submitted. Currently, it is common that certain data is missing requiring additional staff time to obtain the missing data.

With the change to a new cloud based payroll processor, it is desirable to merge the payroll database and the human resource database so staff is working with a common database. Keystone payroll offers a time and attendance module that includes many human resource functions currently independent of the payroll system. This ongoing project is being expanded in the next 12 months.

**FERGUSON TOWNSHIP
2015 – 2019 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
FINANCE/TAX**

30.400.402.750		
Description	Year	Amount
AP/PO Workflow in Springbrook	2015	6,900
Total		6,900
Subtotals by Year	2015	6,900
	2016	0
	2017	0
	2018	0
	2019	0
	total	6,900

DEBT SERVICE

Proposed and current debt service costs total **\$3,544,486** or **4.7%** of the total costs for all funds in this capital plan. Part of the long term planning for capital items must include debt service considerations. Given the scope of the township strategic plans, many of the proposals require significant funding to be completed in a reasonable time. Financing such projects may require longer-term payments than may be possible given available township resources. For the current Capital plan, consideration must be given to the COG debt in addition to any township debt. The regional pools have a long-term debt service requirement as well as the regional parks. The Oak Hall Park and the Whitehall Road Park projects can entail such amounts of money that additional financing would be required. The Centre Region COG is also planning to undertake additional debt for a parks maintenance facility requiring additional contributions by the municipalities. In addition to this, the township may have needs for additional financing proposed in the strategic plans. Such items include an additional Public Works facility and a second floor addition to the township main building.

The proposed debt service for the new five years is listed in the following chart. This includes a proposed Public Works facility and related loan payment. The loan proceeds of a similar amount are included in the revenue. As one can see, the current township debt will be retired at the end of 2017, saving a significant amount of general fund resources.

FERGUSON TOWNSHIP
2015 – 2019 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
GENERAL OBLIGATION FUND

16.400.XXX.XXX		
Description	Year	Amount
2014 Loan Refinancing	2015	556,511
2014 Loan Refinancing	2016	559,350
2014 Loan Refinancing	2017	558,725
2014 Loan Refinancing	2018	0
2014 Loan Refinancing	2018	0
2014 Loan Refinancing	2019	0
COG Pools Loan	2015	120,000
COG Pools Loan	2016	120,000
COG Pools Loan	2017	120,000
COG Pools Loan	2018	120,000
COG Pools Loan (resets to new calculation)	2019	120,000
COG Parks Loan	2015	153,000
COG Parks Loan	2016	130,500
COG Parks Loan	2017	110,000
COG Parks Loan	2018	112,000
COG Parks Loan	2019	114,000
COG maintenance facility debt	2016	45,500
COG maintenance facility debt	2017	45,500
COG maintenance facility debt	2018	45,500
COG maintenance facility debt	2019	45,500
2018 PW building loan payment	2018	134,000
2018 PW building loan payment	2019	134,000
Terraced Streetscape PA Infrastructure loan	2017	66,800
Terraced Streetscape PA Infrastructure loan	2018	66,800
Terraced Streetscape PA Infrastructure loan	2019	66,800
Total		3,544,486
Subtotals by Year	2015	829,511
	2016	855,350
	2017	901,025
	2018	478,300
	2019	480,300
	total	3,544,486

DEBT SERVICE SCHEDULE

The proposed annual Debt Service costs for the next 15 years are detailed below. This assumes no change in the COG formula for the pools loan, for which the municipal contributions are recomputed after 10 years. The proposed township maintenance facility cost is based upon a \$2 million 20-year loan at 3% fixed interest rate. The COG maintenance facility cost is based on a \$2.5 million 20-year loan at 3% fixed interest rate.

**FERGUSON TOWNSHIP
2015 – 2019 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
DEBT SERVICE PROJECTIONS**

TOWNSHIP DEBT	Expires	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Township 2014 Refinancing	2017	556,825	556,511	559,350	558,725												
COG Pools Debt	2028	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	
COG Parks Debt	2031		153,000	130,500	110,000	112,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000
Terraced Streetscape PA Infrastructure Loan	2026				66,800	66,800	66,800	66,800	66,800	66,800	66,800	66,800	66,800	66,800	66,800		
Ferguson Township Maintenance Facility (proposed)	2037					134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000
COG Maintenance Facility (proposed)	2035			45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500
Total		676,825	829,511	855,350	901,025	478,300	480,300	413,500	413,500	293,500							

INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology Department capital requests total **\$25,000** or **0.4%** of the total Capital Reserve fund proposals for this capital plan.

Currently, a third party, Hinton and Associates, manages the information technology department. The Assistant Manager and the Finance Director work closely with township staff and Hinton to manage the computer systems and software, perform updates, plan future needs of the township and assist with helpdesk tickets

Due to the \$2,500 threshold per item for capital, many of the Information Technology items became operating costs rather than capital costs. Such items include new desktops, laptops and software maintenance.

For this Capital Improvement Plan, there are several discussion items in accordance with the Information Technology Strategic Plan. Along with the following discussion items, there are additional considerations related to long term planning.

- 1 What level of investment should the township make in IT?
- 2 What benefits or cost savings can be derived from regional cooperation?
- 3 What benefits or cost savings can be derived from open source software? How does it fit into the townships operations?
- 4 What security risks does the township face and what level of security is appropriate?
- 5 What disaster recovery risks does the township face and how are they mitigated?
- 6 Should the township expand electronic payments? Should tax payments be included?
- 7 What is the appropriate level of communication between the residents and the township?
- 8 Should the township pursue social media? What are the benefits and what are the costs?

CLOUD SOFTWARE

Technology is changing and cloud software is finding some footing in industry. The Centre Region Codes software and the Centre Region Finance accounting software are evidence of this. The Centre Region COG is discussing moving their entire computer system needs to the cloud. At some point, certain software that the township uses may be cost effective to be move to the cloud. This could be GIS, asset and workflow management, document management or police records software. One such item is the Microsoft Office suite. Microsoft currently offers a cloud version of its popular package for a monthly fee. A small version of the

software is downloaded to the client computer and it is updated automatically, similar to the Windows operating system updates. Users are able to use the most current software available, with many new features not available in the older versions of the software. In practice, the software has some unexpected temporary shutdown issues, but this has not resulted in any data loss thus far...

VIRTUALIZATION

Given the number of servers that many larger enterprises have, the cost involved and the fact that many servers have minimal utilization, many IT shops are looking at Virtualization. Virtualization is a way to connect many servers together to share processing power and storage space, reducing the number of servers needed and related costs. The systems include an additional appliance that manages multiple servers. Given the cost of the appliance and installation, in order to be cost effective, the number of servers is usually much higher than the number that the township uses.

THIN CLIENTS

Related to the cloud offerings, technology is reverting back to the mainframe type of system, where the processing and software resides on the server and the clients are simple “dumb” terminals, mainly used for data input and displaying. This allows less expensive terminals, referred to as “thin clients”, are much less powerful or costly than personal computers currently in use. This is possible since the server is doing the hard work. However, there are drawbacks; one is if the system goes down, no work can be performed locally. Currently, the personal computers can operate independently of the server in many instances improving operating efficiency.

**FERGUSON TOWNSHIP
2015 – 2019 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
INFORMATION TECHNOLOGY**

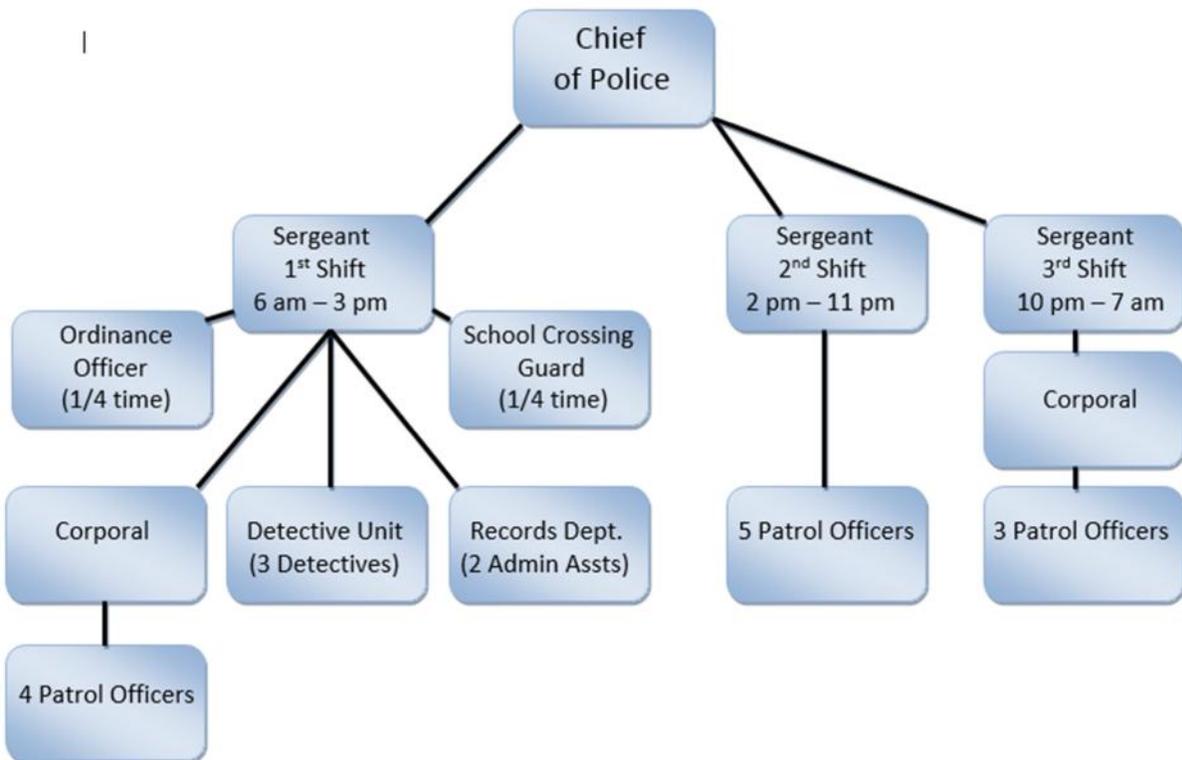
30.400.407.750		
Description	Year	Amount
Document Management and Sharing	2016	10,000
Replace Server (end of life)	2018	15,000
Total		25,000
Subtotals by Year		
	2015	0
	2016	10,000
	2017	0
	2018	15,000
	2019	0
	total	25,000

POLICE DEPARTMENT

The police department is proposing to spend **\$809,789** or **12.2%** of the total Capital Reserve fund expenditures during the term of this capital plan

Organizational Chart

The current organizational chart for the department is displayed below. The department employees 21 officers including the Chief, and two records assistants, a part time ordinance enforcement officer and two part time crossing guards.



1st Shift Sergeant – Fleet Management, Accreditation Manager
 1st Shift Corporal – Use of Force & First Aid Trainer, Department Armorer
 2nd Shift Sergeant – Scheduling, NCIC Validations, Traffic Grant Management, Field Training Coordinator
 3rd Shift Sergeant – Community Relations, Alcohol Grant Coordinator, Bike Patrol Manager

Staffing

The department is requesting one officer in 2016 to fulfill the patrol needs for the Whitehall Road Regional Park, Musser Gap Greenway, the Heights and Toll Brothers housing complexes. Given the current matrix of the police staffing, an additional Sergeant is recommended. Logistically, one current officer would be promoted and a new patrol officer would be hired.

The direct cost of an officer is estimated in the following chart. It includes the cost of the officers’ uniforms and personal protection equipment, such as weapons and

body armor. It also includes the cost to promote a current officer to Sergeant. This does not include the cost of vehicles and related insurance, which are accounted for separately.

**FERGUSON TOWNSHIP
2015 – 2019 CIP
POLICE OFFICER AND PROMOTIONAL COSTS**

Direct Costs Estimate	2016	2017	2018	2019	Total
Salary	59,678	65,167	70,848	76,728	272,421
Health/Eye/Dental	15,338	16,872	18,559	20,415	71,184
Life/Disability Insurance	380	384	388	392	1,544
Pension	5,968	6,517	7,085	7,673	27,242
Employer Taxes	4,673	5,093	5,528	5,978	21,272
Workers Comp	2,948	3,219	3,500	3,790	13,457
Personal Protection Equipment	6,000				6,000
Total	94,985	97,252	105,908	114,976	413,120

Police Vehicle Fleet Map

The current police vehicle fleet map is included for your reference. It includes ten Patrol vehicles, some powered by Compressed Natural Gas as well as detective and training vehicles. The Mobile Command Vehicle is listed on the map. The replacement dates are included in the chart.

Vehicle #	FT-1	FT-2	FT-3	FT-4	FT-5	FT-6	FT-7	FT-8	FT-10	FT-11	FT-12	FT-13	FT-14	FT-17	EVOC-2	FT-20	FT-21
Year / Make	2013 Chev Tahoe	2014 Chev Tahoe	2013 Chev Tahoe	2012 Chev Caprice	2011 Chev Caprice	2012 Chev Caprice	2009 Ford Crown Victoria	2015 Chev Tahoe	2010 Ford Fusion	2013 Chev Tahoe	2004 Ford Crown Victoria	2014 Chev Impala	2011 Chev Tahoe	2008 Chev Impala	2008 Ford Crown Victoria	2000 MCV	CRV
Twp ID	100046	100259	100045	100043	100255	100048	100195		100253	100044	100010	100260	100254	100123	100193		100252
VIN	1GNLC2E00DR283016	1GNSK2E02E4172886	1GNLC2E06DR284297	6G1MK5U23CL646331	6G1MK5T20BL544811	6G1MK5U2XCL644432	2FAHP71V39X140033		JFAHP0H A0AR213114	1GNLC2E06DR284350	2FAHP71W04X128911	1G11X5SL2EU145604	1GNSK2E04BR326560	2G1WS553181338892	2FAFP71V28X106851	5134LP378Y3319896	1FDJE30F8SHB77651
In Service	May-13	May-14	May-13	Oct-12	Aug-12	Oct-12	Jun-09		Apr-12	May-13	Apr-04	Mar-14	Aug-12	Mar-10	Oct-12	Jul-05	Jun-08
Assignmt	Patrol	Patrol	Detective	Patrol	All	Chief	Patrol	Detective	EVOC	Spec	CP/CM						
CNG	Y	N	Y							Y							
Radio	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL5000		XTL2500	XTL5000	MVA	None	XTL2500	XTL2500	N/A	Multiple	N/A
In Service	2013		2013	2013	2013	2013	2009		2009	2009	N/A						
MCT																	
Model / In service	M-6 (2010)	M-6 (2009)	M-6 (2010)	M-6 (2010)	M-6 (2010)	M-6 (2010)	M-6 (2009)		None	M-6 (2010)	None	None	M-6 (2010)	None	None	2 laptops	None
VASCAR / VSPEC	VASCAR	VASCAR	VASCAR	VASCAR	VASCAR	VASCAR	VSPEC 2009		N/A	VASCAR	N/A	N/A	N/A	N/A	N/A	N/A	N/A
In service																	
Officers Assigned	3712:3710	3719:3729	3737:3726	3721:3714	3723:3722	3725:3711	Traffic	3713	3728	3730:3715	Training	3700	3706:3718	3727	All	Select	All
Est. Rplcmt	2018	2019	2018	2017	2016	2017	2014	2015	2017	2018	2015	2019	2016	2016		N/A	N/A
Color	Bl/Silver	Bl/Silver	Bl/Silver	Silver	Silver	Silver	Dk Blue		Gold	Bl/Silver	DK Gray	Black	Silver	Black	White	White	White
Registrn	MG4783G		MG4785G	MG3039G	MG7642F	MG3038G	EDD0010		GFW2466	MG4784G	EDE2416	JKK3229	MG6670F	HJ88888	MG7443D	95356MG	MG4227B
Mileage May 2014	23,985	200	24,622	32,395	73,976	29,538	58,610		29,400	21,954	91,432	1,020	53,102	29,354	121,891	4,939	187,335

Note: One detective has a County supplied car.

Police Department Capital Requests

The total proposed Public Safety department capital items for the 2015 to 2019 CIP is described in the following department requests. The proposed five year Capital Improvement Plan expenditures are based on currently known information and are coordinated with the Township’s strategic plan. It includes fleet rotation based on a 5-year cycle of 2 to 3 vehicles per year, depending on condition of the vehicle. Most new patrol vehicles have been specified as Chevrolet Tahoes, instead of passenger cars, so that the CNG tank and fueling system may be accommodated and the benefits of fuel savings of CNG bi-fueled vehicles will be maximized.

Police Vehicles & Accessories

Grant money is not expected for the CNG conversions requested in the CIP. Any grant funding that becomes available would decrease the cost to the township for the CNG conversions.

The CNG vehicles will have reusable fuel tanks, with an estimated life of 20 years. Given the expense of the tanks, estimated at \$4,000 each, reusing them could save the township \$16,000 per vehicle over the life of the tank.

2015

Police Vehicles & Equipment	\$101,500
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One vehicle will be due for replacement and the addition of a marked patrol vehicle (FT-8) is requested to maintain the 2 officer per car ratio, which extends useful life to 5 years and evens out the year-to-year expense to maintain the fleet. The replacement of the department’s unmarked patrol unit (FT-7) was pushed from 2014 to this year due to lower mileage & good condition, and it is still so. Therefore, FT-7 will become the department’s administrative and training vehicle, and the current such vehicle, FT-12, will be replaced this year.

Add Chevrolet Tahoe (FT-8)	34,500
Equipment and installation	15,500
Subtotal	60,000
Replace 2004 Ford Crown Victoria (FT-12) (with Caprice)	33,500

Equipment and installation	8,000
Subtotal	41,500
Total	101,500

Note: Equipment and install for FT-8 is higher than other vehicles as it requires all new equipment since it is an addition to the fleet and there is no existing equipment to install. It will need a mobile computer system, VASCAR unit, etc.

CNG Conversions **\$24,000**

This cost is for the new Tahoe (FT-8) & FT-2 to be converted to operate on Compressed Natural Gas. Grant funding is not available at this time for only two conversions (need 5 to apply). This cost is higher than last year to accommodate the tank cover, which was found to be needed. 2 @ \$12,000 each.

2016

Police Vehicles & Equipment **\$130,000**

Three vehicles will be due for replacement.

Replace 2011 Chevrolet Caprice (FT-5) 35,000

Equipment and installation 8,750

Subtotal 43,750

Replace 2011 Chevrolet Tahoe (FT-14) (4X4) 40,000

Equipment and installation 8,750

Subtotal 48,750

Replace 2008 Chevrolet Impala (FT-17)	32,000
Equipment and installation	5,000
Subtotal	37,500
Total	130,000

CNG Conversions \$25,000

One or both units may be converted to CNG to continue program and recognize fuel savings (2 @ 12,500)

2017

Police Vehicles & Equipment \$126,500

Three vehicles will be due for replacement.

Replace 2012 Chevrolet Caprice (FT-4)	35,500
Equipment and installation	9,000
Subtotal	44,500
Replace 2012 Chevrolet Caprice (FT-6)	35,500
Equipment and installation	9,000
Subtotal	44,500
Replace 2010 Ford Fusion (FT-10)(CI)	32,500

Equipment and installation	5,000
Subtotal	37,500
Total	126,500

CNG Conversions **\$26,000**

Both units will need converted to CNG should we choose to continue the program and recognize the fuel savings. (2@ \$13,000)

2018	
Police Vehicles & Equipment	\$136,500
Three patrol vehicles are due for replacement. This will be the first year the CNG Tahoes will be due for replacement.	
Replace 2013 Chevy Tahoe (FT-1)	36,000
Equipment and installation	9,500
Subtotal	45,500
Replace 2013 Chevy Tahoe (FT-3)	36,000
Equipment and installation	9,500
Subtotal	45,500
Replace 2013 Chevy Tahoe (FT-11)	36,000
Equipment and installation	9,500
Subtotal	45,500
Total	136,500
Note: Equipment includes strobe corner lighting, fleet keys, console, solid rear seat, shotgun lock, prisoner partition, radio/siren, paint &	

graphics.

CNG Conversions **\$40,500**

All units will need converted to CNG should we choose to continue the program and recognize the fuel savings, although it should be possible to transfer the system equipment from units going out of service at a much reduced cost. (3 @ \$13,500)

2019

Police Vehicles & Equipment	\$87,500
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Two vehicles will be due for replacement.

Replace 2014 Chevrolet Tahoe (4X4) (FT-2)	41,500
Equipment and installation	8,000
Subtotal	49,500
-	-
Replace 2004 Chevy Impala (FT-13)	33,500
Equipment and installation	5,000

Subtotal	38,500
Total	87,500

CNG Conversions \$13,500

The Tahoe will need converted to CNG should we choose to continue the program; cost will better determined when units replaced in 2018 are converted. (1 @ \$13,500)

Police Equipment

2015

Records Management/Mobile Data System	\$55,000
<p>Our current regionally shared dispatch and the vendor has discontinued records management/mobile data system. The consortium is seeking the cost of migration to the current vendor's new system. If that does not have a successful outcome, a new vendor will be chosen. This is the second of two anticipatory cost payments. (\$110,000 over 2 years).</p>	
Interview Room Recording System Update	\$8,200
<p>This is a revised amount related to the 2014 budget item to reflect current costs.</p>	
VASCAR Plus IIIC	\$10,850
<p>The department's current VASCAR (Visual Average Speed Computer And Recorder) units are getting older, starting to require frequent repair of switches, and programming. The department requests this amount to replace the entire current unit with the latest version. Should the state allow the use of RADAR (Radio Detection And Ranging) by municipal police, the department could utilize</p>	

these funds to purchase RADAR units instead. 7@\$1,350 plus \$200 each installation.

<p>Patrol Bicycles</p>	<p>\$6,000</p>
<p>Our 4 patrol bicycles are 14 years old and in need of replacement; the helmets have a 5-year expiration date and were purchased in 2007. 4 bikes@ \$1,400 each & 4 helmets @ \$100 each.</p>	
<p>Level 4 Ballistic Shield</p>	<p>\$3,000</p>
<p>This request is for adding a ballistic shield in the patrol vehicle assigned to the corporals, which will allow both supervisor cars to each have a level four ballistic shield capable of providing ballistic protection for multiple officers from center fire rifle rounds. We currently have Level 3 shields in officer assigned patrol cars.</p>	
<p>TASERS</p>	<p>\$8,500</p>
<p>The second set of our current X-26 Tasers will reach the end of their five-year maximum recommended shelf life. This price includes four of the new model Tasers, the X-2, plus the camera, download software and an additional four-year warranty on both the Taser and camera beyond the standard/included one-year warranty.</p>	
<p>Evidence Room Property Tracking System</p>	<p>\$4,139</p>
<p>The handling of property and evidence is a high liability area for police departments and has significantly increased in amount with the explosion of digital data as well as the increasing demand for forensic evidence. Our property and evidence system is currently managed by a detective and substantially affects his available investigative time. This software & hardware would decrease the amount of time spent on logging, organizing, moving, tracking, purging & auditing property & evidentiary items under our control. Although some information is captured in our main records system, it is primarily purposed for generating required crime reporting, and is not nearly as robust and efficient as software designed for such use. Hardware consisting of barcode printer, Bluetooth scanner, signature pad: \$1,732; 2 concurrent user licenses (yearly cost) \$2,408.</p>	

2016

.22 Caliber Varmint Rifles	\$3,100
<p>This purchase would standardize the varmint rifles in each car. Currently we have four different makes and models of varmint rifles (.22 caliber) in the various patrol vehicles. This had become an issue with safety as the different models function differently with loading, chambering and unloading. The amount for this request would be reduced by trading in the current various varmint rifles. 10 @ \$310 each.</p>	

2017

No Items are requested for the current year	
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2018

No Items are requested for the current year	
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2019

No Items are requested for the current year	
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Police Vehicle Equipment Sinking Fund

This sinking fund is to replace the mobile equipment, such as computers, monitors, keyboards, printers, air cards, in the police cars when they reach the end of life. It

FERGUSON TOWNSHIP 2015 – 2019 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS POLICE CAR VIDEO SINKING FUND				
30.400.410.760				
Description	Year	Additions	Deductions	Balance
Annual Sinking Fund Contribution	2012			10,000
Annual Sinking Fund Contribution	2013	10,000		20,000
Annual Sinking Fund Contribution	2014	10,000		30,000
Mobile Computer Systems	2015		60,000	(30,000)
Annual Sinking Fund Contribution	2015	20,000		(10,000)
Annual Sinking Fund Contribution	2016	20,000		10,000
Mobile Cameras for Cars	2016		60,000	(50,000)
Annual Sinking Fund Contribution	2017	20,000		(30,000)
Annual Sinking Fund Contribution	2018	20,000		(10,000)
Annual Sinking Fund Contribution	2019	20,000		10,000
Total		120,000	120,000	
Subtotals by Year		2015	60,000	
		2016	60,000	
		2017	0	
		2018	0	
		2019	0	
		total	120,000	

is also expected to be used for camera systems, license plate readers and other mobile technologies.

PLANNING AND ZONING

The total proposed capital costs for the Planning and Zoning Department totals **\$106,000** or **1.6%** of the total capital reserve expenditures for the five years. The following expenditures will allow the department to continue to accrue funds to engage a consultant to assist in the preparation of appropriate updates to the zoning and subdivision and land development ordinances. Such revisions are intended to provide consistency with the goals of the Township's Strategic Plan and to ensure implementation of the Regional Comprehensive Plan currently being updated.

Funding for the implementation of streetscape improvements along the West College Avenue corridor is included in the Public Works department. The Terraced Streetscape Project sinking fund is eliminated in lieu of a \$1.4 million grant through DCNR and a \$600,000 PA Bank infrastructure loan. This funding would supplement that which might be available through either public/private partnerships or grants.

The department is requesting additional staff member in 2015 to work with the Director of Planning and Zoning to assist with the plan review process with tasks such as review, tracking, distribution and communications to consultants, agent and public to help address public planning inquiries. Assist Director of planning and staff with larger planning issues, including but not limited ensuring that the Zoning and SALDO (Subdivision and Land Development Ordinance) codes put the comprehensive plan into action, are consistent with each other and other ordinances and accomplish the goals of the Township. Help to anticipate future trends based upon current and future demographics of the municipality and region and further work with Director and staff to address changes creatively.

Current system is triage based and reactive rather than proactive. Another staff person will help ameliorate the Director's time spent on reactive planning and allow for more time spent on proactive planning and reconciliation of code inconsistencies. The new position should also help to minimize time to process Subdivision and Land Development plans.

**FERGUSON TOWNSHIP
2015 – 2019 CIP
ASSISTANT PLANNER**

Direct Costs Estimate	2015	2016	2017	2018	2019	Total
Salary	40,000	41,200	42,436	43,709	45,020	212,365
Health/Eye/Dental	15,338	16,872	16,872	18,559	20,415	88,056
Life/Disability Insurance	380	384	384	388	392	1,928
Pension	4,000	4,120	4,244	4,371	4,502	21,237
Employer Taxes	3,168	3,260	3,354	3,452	3,552	16,786
Workers Comp	400	412	424	437	450	2,124
Total	63,286	66,248	67,714	70,916	74,331	342,496

Planning Requests

2015	
<u>Consultant - Rewrite of Land Use Ordinances</u>	\$100,000
<p>Allow for an update of the Zoning regulations as well as the revision of the Subdivision and Land Development Ordinance consistent with the goals and objectives of the adopted Mission Statement, Township Strategic Plan and the Regional Comprehensive Plan update. Amendments to the zoning ordinance could reduce redundancy, inconsistency and out-of-date regulations. Throughout the draft 2014 Ferguson Township Strategic Plan are Action Steps that indicate reviewing the land use ordinances to ensure that these ordinances meet the Township’s vision for the future.</p>	
Assistant Planner - Office Furniture	\$6,000
<p>The Assistant Planner will utilize the existing office next to the zoning officer. This office will need furniture and office equipment for the new staff. This also includes \$2,000 for office equipment.</p>	

PUBLIC WORKS DEPARTMENTS

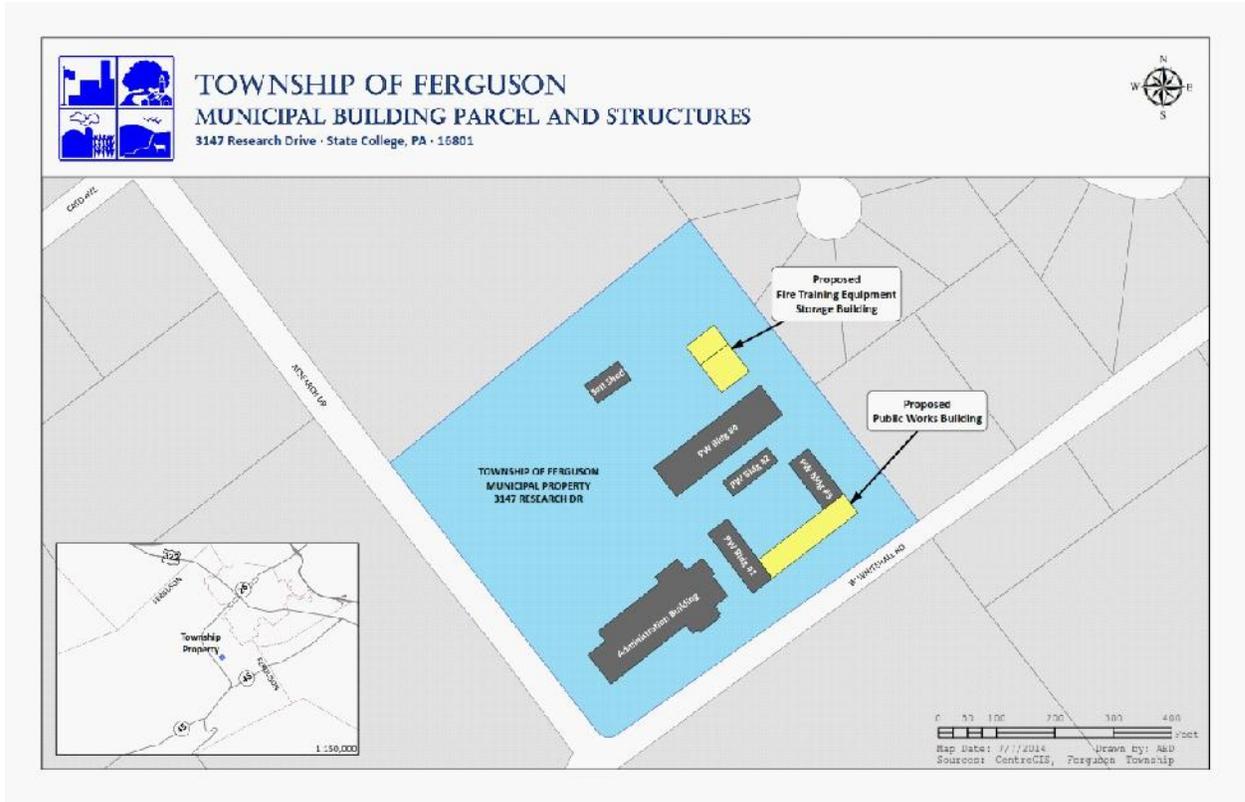
BUILDINGS AND GROUNDS DEPARTMENT

The Buildings & Grounds Department requests **\$2,404,700** or **36.2%** of the total Capital Reserve fund requests.

Fire Training Site: The 2014 budget allowed \$83,400 for the design and construction of a building to house fire training trailers and a truck to be leased to COG. The scope of the project has increased the projected costs. In addition, after working with structural design professionals, staff has been requested to review project design and construction alternatives with pre-manufactured metal building contractors. At this time, the concept building is 60' x 60' with the ability to add a 60' x 40' addition in the future, has gable ends but no walls, steel columns on footers, galvanized metal roof, metal or wood trusses, soffit, fascia, gutters, downspouts, concrete floor but no floor drain, and 60 amp electric service. The estimated cost is \$144,000 for the building frame and roof, \$18,000 for the concrete floor, \$10,000 for electric service, \$15,000 for design, \$5,000 for a site plan, all site work by Ferguson Township Public Works for a total project cost, rounded to \$200,000 for budgeting purposes for next year.

Fuel Pump Dispenser/Canopy/Island: \$35,000 is in the 2014 budget for this work which is not expected to be done in 2014 due to issues associated with failed leak detection tests of the underground fuel tanks. The failed tests are presumed due to heat and expansion in hot summer months. However, an expert has been contacted to determine the cause. Until such time as the cause is known, it is not prudent to replace the pumps and install a canopy. One vendor noted the fuel suction line and the tanks may need to be lowered to prevent overheating in the summer and improve the reliability of the system. If this is the case, additional funds will be needed to excavate and install new tanks. If we install new tanks, we should consider 2 10,000 gallon tanks, which may attract more fuel bidders due to the size of the shipment. A new system could include the 2 new tanks installed deeper, new suction line, new fuel card reader system, canopy, island and pumps for an estimated total cost of \$100,000.

The map of the township facilities is revised to include the proposed fire trailer structure and the new public works facility.



The buildings and grounds department is requesting the following items for this planning period. Please note that the new facility will be paid out of loan proceeds.

**FERGUSON TOWNSHIP
2015 – 2019 CIP
BUILDINGS & GROUNDS**

30.400.409.750		
Description	Year	Amount
Mobile generator hook up	2015	10,000
Floor Scrubbing machine	2015	3,900
Fire training trailer	2015	200,000
Fuel pump dispensers, island and canopy	2015	35,000
PW Bldg. 1 garage - CNG detection system	2016	30,000
Replace 8 existing analog cameras with digital cameras	2016	8,800
Concrete bins for material storage 4 x 7,000	2016	35,000
Seal floor in police department	2016	24,000
Fitness equipment	2016	2,000
Fitness equipment	2017	2,000
100KW Generator upgrade	2017	50,000
Fitness equipment	2018	2,000
New public works building with offices, break room, showers, bathrooms and storage. Remodel FTPW building 1 for police storage 9,000SF	2018	2,000,000
Fitness equipment	2019	2,000
Total		2,404,700
Subtotals by Year	2015	248,900
	2016	99,800
	2017	52,000
	2018	2,002,000
	2019	2,000
	total	2,404,700

The Buildings & Grounds Department has a sinking fund for replacement of major equipment. The proposed sinking fund activity is included in the following chart. Currently, there are no plans to replace any equipment during the term of this capital plan.

The sinking fund was set up after the township building was renovated in 2007 to save for the future replacement of building systems such as HVAC, roof, doors, fixtures. The amount established was \$27,000 per year. The amount has not changed and remained the same each year without escalation. By 2019, the HVAC system will be 12 years old. Staff will review the equipment depreciation schedule and cost and useful life for the building systems and suggest any funding changes and include systems for replacement from this fund in future CIPs as necessary.

**FERGUSON TOWNSHIP
2015 – 2019 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
BUILDING EQUIPMENT SINKING FUND**

30.400.409.760				
Description	Year	Additions	Deductions	Balance
Annual Sinking Fund Contribution	2012	27,000		27,000
Annual Sinking Fund Contribution	2013	27,000		54,000
Annual Sinking Fund Contribution	2014	27,000		81,000
Annual Sinking Fund Contribution	2015	27,000		108,000
Annual Sinking Fund Contribution	2016	27,000		135,000
Annual Sinking Fund Contribution	2017	27,000		162,000
Annual Sinking Fund Contribution	2018	27,000		189,000
Annual Sinking Fund Contribution	2019	27,000		216,000
Total		216,000	0	
Subtotals by Year		2015	0	
		2016	0	
		2017	0	
		2018	0	
		2019	0	
		total	0	

PUBLIC WORKS STAFFING

The Public Works Organizational Chart is depicted below. This does include the proposed road workers and arborist. It also reflects a promotion from road worker to a new position road worker/sign foreman to acknowledge the commitment required to manage the sign inventory.

Arborist

The Township maintains an urban forest of over 6,600 trees. An inventory, to be conducted in 2014, will identify more precisely the quantity of trees and obtain data to help manage the street trees. In 2014, it is expected that the Township will adopt a new street tree ordinance and create a Street Tree Commission. Requests by the Board to involve residents in the street tree planting process and requirements of grant funding place require a greater effort and time from staff. An arborist, reporting to the Public Works Director, will assist with the daily demands on staff to manage the street trees. Duties are expected to include:

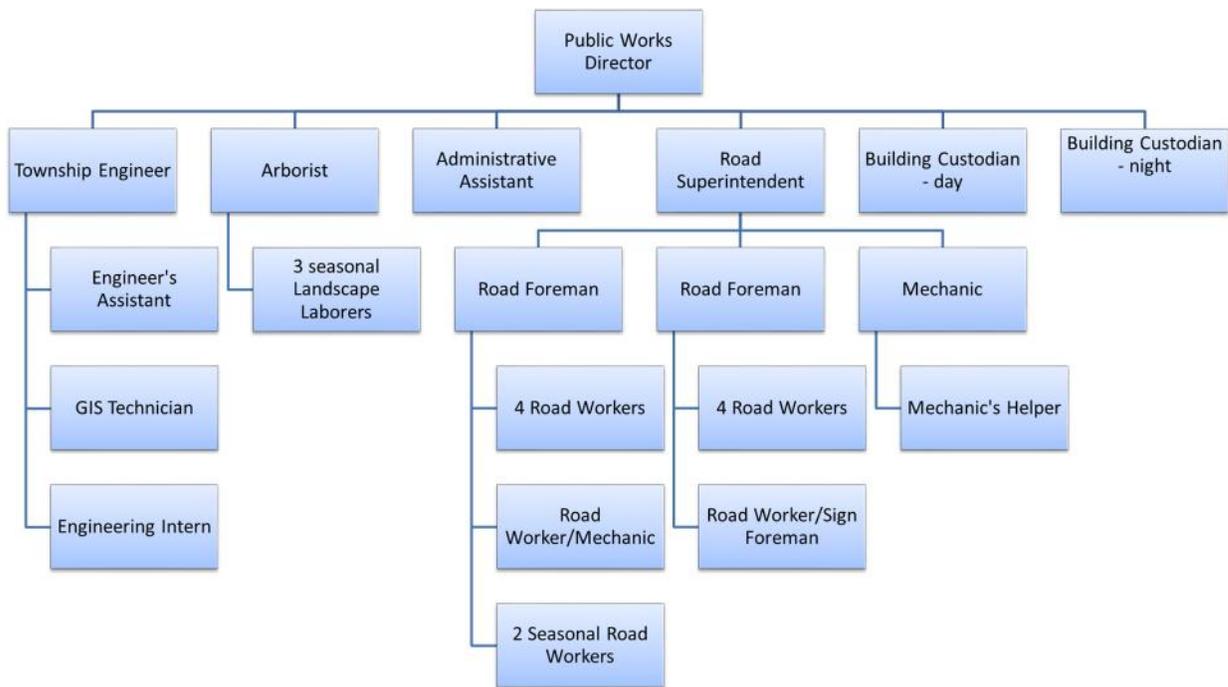
- assisting with the preparation, administration, and inspection of street tree pruning contracts and street tree planting contracts,
- supervision of seasonal landscape laborers to prune trees (eg: branches that overhang sidewalks, or block sight distance at driveways or stop signs) and perform landscaping activities in the right of way and at the Township building,
- respond to resident inquires regarding tree issues,
- attend meetings of the tree commission,
- utilize the tree inventory to prioritize tree pruning and maintenance,
- prepare planting plans for the township,
- review land development and subdivision street tree planting plans,
- assist with the development of an ash tree management plan,
- assess and diagnose tree diseases, recommend tree treatment options,
- oversee tree treatment agreements with various homeowner associations,
- train seasonal workers in pruning techniques,
- maintain a list of tree planting opportunities.

Road

Workers

The current 2015-2019 Capital Improvement Plan (CIP) reflects capital costs that assume certain activities will start to be performed in house by the Ferguson Township Public Works Department (FTPW). The current CIP indicates a significant savings in the Transportation Improvement Fund (TIF) over the draft CIP, by performing these activities ourselves rather than by 3rd party contract. A review of

the condition of the roadways in the Township indicates that many are good candidates for base repair and overlay. Reconstruction, Reclamation, and Cold in Place Recycling are not envisioned in the near future based on the current roadway conditions. To maintain the level of service expected by FTPW for brush collection, leaf collection, and road maintenance, it will be necessary to hire 2 additional road workers in 2015 to perform base repair in advance of contracted paving operations, and follow up after the paving with shoulder or topsoil backup, placement of mail boxes, seeding and restoration. This will also allow FTPW to better control the final seeding and restoration efforts. These same full time road workers will assist with leaf and brush collection and winter plowing operations. It has been a strain on manpower since the crews have worked split shifts during plow operations to keep up with the demands of winter operations. By shifting some funding from the General Fund to Liquid Fuels for items such as road salt, and by moving some activities from Liquid Fuels to the TIF such as bike path maintenance, and the savings shown in the TIF by self performing some activities, it is possible to fund the 2 road workers from the General Fund without the direct need to increase taxes or revenue. One of the two requested road worker positions could be a road worker/sign foreman to acknowledge the efforts needed by a certain individual to manage the sign inventory and stay abreast of sign installation standards and related work.

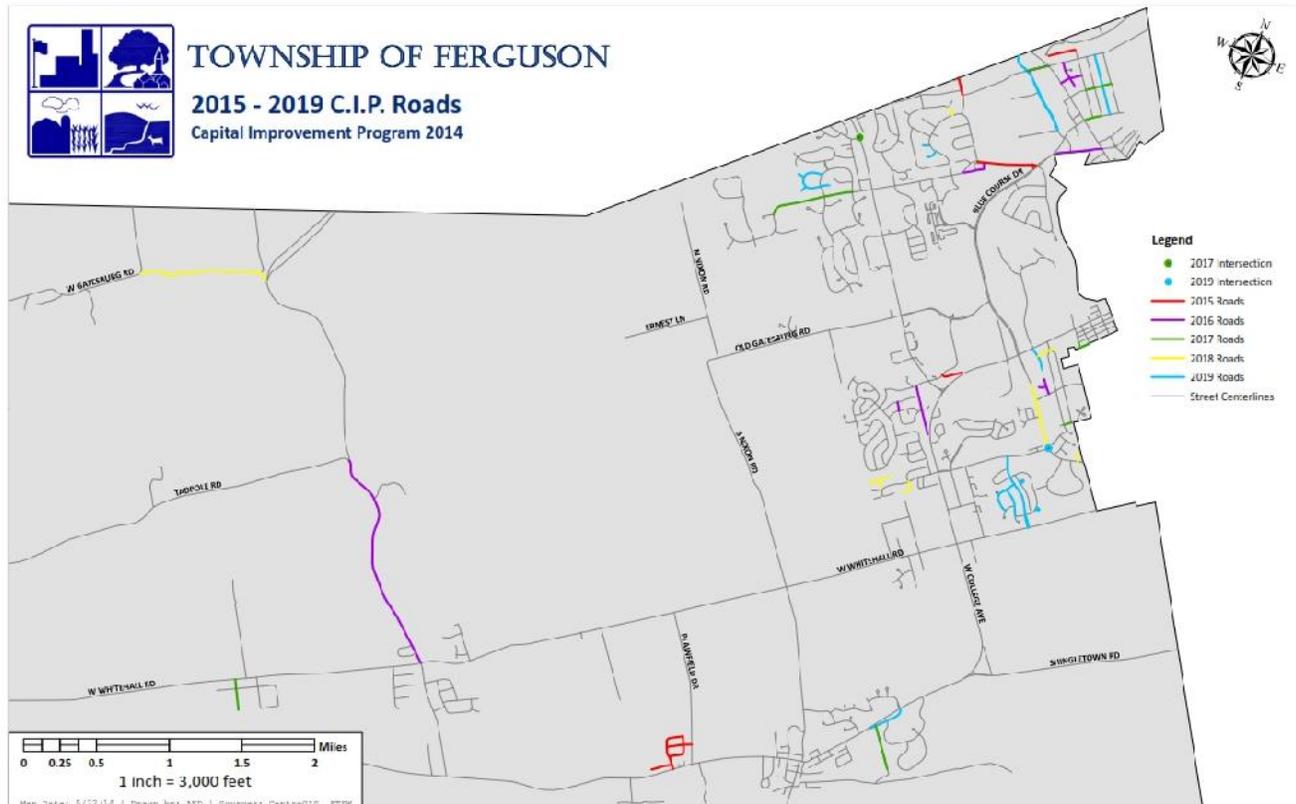


The following chart depicts the estimated cost for the proposed staffing additions. The staffing additions assume family coverage for health benefits. If new hires select something different, the cost will be less.

FERGUSON TOWNSHIP						
2015 – 2019 CIP						
PUBLIC WORKS STAFFING (2 ROAD WORKERS & 1 ARBORIST)						
Direct Costs Estimate	2015	2016	2017	2018	2019	Total
Salaries	120,000	123,600	127,308	131,127	135,061	637,096
Health/Eye/Dental	46,014	50,615	50,615	55,677	61,245	264,166
Life/Disability Insurance	1,140	1,151	1,151	1,163	1,175	5,780
Pension	12,000	12,360	12,731	13,113	13,506	63,710
Employer Taxes	9,504	9,563	9,847	10,139	10,440	49,493
Workers Comp	5,928	6,106	6,289	6,478	6,672	31,473
Total	194,586	203,395	207,941	217,697	228,099	1,051,718

ROAD PROJECTS

Road Projects make up the bulk of the capital expenditures for the township. For the term of this CIP, road projects total **\$9,843,000** or **72.0%** of the total capital expenditures for all capital projects funds. The map below depicts the various roadwork that that township is planning to undertake during the term of this capital



plan.

The proposed roundabout on Valley Vista road is contingent upon grant funding. Grant funding of 80% is included to offset the cost of construction. It is common for the state to make payments, as the project is underway. Therefore, the timing of the grant funding matches the timing of the construction in 2017.

Each year all roadways in the Township are inspected and the condition assessed and documented in the form of a pavement inspection report. This report is utilized by the Public Works Director to prioritize capital road improvements and determine appropriate roadways for road surface preservation techniques such as Microsurfacing. In 2015, all capital road improvements are candidates for base repair and a new asphalt wearing surface. In some cases the existing asphalt surface will be milled off, and in some cases the existing surface will be overlaid. Budget pricing is based on historical costs for the Township and estimated by the

linear foot. For example, an asphalt overlay of a 26 foot wide residential street in 2015 is estimated to cost \$35/linear foot, assuming FTPW performs base repair and other activities such as sign installation, mail box replacement or resetting, topsoil or shoulder backup, seed and soil supplements. Additional costs are incurred if the storm pipe, curb, or sidewalk ramps are in need of repair. These additional costs are reflected in the linear foot price for the roadway in the CIP. A road requiring cold in place recycling or reclamation can cost an additional \$40/linear foot. The 2014 paving projects with all work done by contract including cold in place recycling cost \$118/linear foot.

Storm Pipe Improvements

Prior to a roadway being overlaid with new asphalt, the condition of the inlets and storm pipe is assessed either visually or by remote controlled camera. The CIP reflects any anticipated costs due to inlet and storm pipe replacement. New inlets set in place can cost \$3,000 each, less if just the top is being replaced. The cost of storm pipe replacement varies based on the length of pipe to be replaced, diameter of the pipe, the type of pipe material, and other work associated with the storm pipe replacement such as other utility relocation costs and if the above curb or sidewalk needs replaced. A typical 18 inch diameter high density polyethylene (HDPE) pipe installed will add about \$75/linear foot to the project cost.

Americans with Disability Act (ADA) Handicap Accessibility Sidewalk Intersection Ramp Improvements

Upgrades to sidewalk intersection concrete ramps are included in the CIP in the year the roadway is identified for improvement. Guidelines and rules for construction of these ramps promulgated by the federal government change often and staff goes to training to stay abreast of the latest requirements. The cost varies for each ramp depending on the existing grades and number of sidewalk blocks that need to be removed to reconstruct the ramp to the proper grades. \$4,000 is budgeted for each ramp that needs to be replaced. Truncated domes are required at these crossings. The Township Engineer may determine that it is technically infeasible to upgrade some ramps. Eight (8) ramps are proposed to be reconstructed in 2015.

The Public Works Department sometimes rents a paver and performs small paving projects. In 2015, the Department proposes to pave Pine Hall Court. Often these small paving projects get expensive when done by contract due to the mobilization requirements for such a small project.

ROADS - Description	Const Year	Construction Year Cost	
2015			
Microsurfacing and pavement preservation Townshipwide	2015	\$242,000	
Pine Hall Court materials and paver	2015	\$24,000	
Subtotal Liquid Fuels			\$266,000
White property acquisition 8.9 acres	2015	\$220,000	
Subtotal Capital Reserve Fund			\$220,000
Bikepaths and parking lots pavement repair, sealcoating, line striping	2015	\$33,000	
Traffic Signal Optimization - Study, Timing, minor capital improvement (4 intersections per year)	2015	\$22,000	
Circleville Rd from East Park Hills Avenue to Blue Course Drive - base repair by FTPW, mill and overlay, no drainage, no curb	2015	\$118,000	
Wyoming Ave. - asphalt overlay (base repair by FTPW)	2015	\$65,000	
Wyandotte Lane - asphalt overlay (base repair by FTPW)	2015	\$33,000	
Delaware Road - asphalt overlay (base repair by FTPW)	2015	\$45,000	
Kansa Ave.- paved swales and asphalt overlay (base repair by FTPW) (paid using Piney Ridge funds)	2015	\$42,000	
Kansa drainage (pipe 652 Kansa to 667 Kansa backyard or from cul-de-sac to intermittent stream to accept sump pump discharge) (paid using Piney Ridge funds)	2015	\$41,000	
Kansa drainage inlets (partially paid using Piney Ridge funds)	2015	\$13,000	
Kansa utility relocation	2015	\$17,000	
Kansa ROW (drainage easement)	2015	\$6,000	
Suburban Ave - mill curblines, overlay, (base repair by FTPW)	2015	\$51,000	
Suburban Ave - select curb repair	2015	\$10,000	
Suburban Ave stormpipe	2015	\$83,000	
Suburban Avenue Engineering (drainage study, survey, flood plain mapping)	2015	\$33,000	
Park Lane - from Aaron Dr to Ferguson/Patton line, mill curblines and overlay, no drainage, no curb (base repair by FTPW)	2015	\$22,000	
Park Lane from Aaron Dr to Ferguson/Patton line, ADA ramps	2015	\$35,000	
Design a left turn lane on Valley Vista Dr. at Bachman Lane considering a Round-a-bout or Traffic Signal	2015	\$55,000	
TIF SUBTOTAL			\$724,000
TOTAL		\$1,210,000	

ROADS - Description	Const Year	Construction Year Cost	
2016			
Microsurfacing and pavement preservation Townshipwide	2016	\$266,000	
Knob Hill Road materials and paver	2016	\$38,000	
Iroquois Road materials and paver	2016	\$12,000	
Subtotal Liquid Fuels			\$316,000
Subtotal Capital Reserve Fund from General Fund			\$0
Bikepaths and parking lots pavement repair, sealcoating, line striping	2016	\$36,000	
Traffic Signal Optimization - Study, Timing, minor capital improvement	2016	\$24,000	
Tadpole Road from W Gatesburg Road to Whitehall Road - mill and overlay (base repair by FTPW)	2016	\$347,000	
West Cherry Lane, mill and overlay, Atherton St. west to terminus (base repair by FTPW)	2016	\$61,000	
Science Park Court - (base repair by FTPW) overlay, no curb, no drainage	2016	\$80,000	
Denton Avenue - (base repair by FTPW) overlay, no curb, no drainage	2016	\$38,000	
Denton Ave ADA ramps	2016	\$10,000	
Cromer Drive - (base repair by FTPW) and overlay, no curb, no drainage	2016	\$27,000	
Kennelworth Court (Haymarket) - mill and overlay, no curb, no drainage	2016	\$17,000	
Conover Lane (Haymarket) - mill and overlay, no curb, no drainage	2016	\$25,000	
Engineering for a new turn lane on W Aaron Drive from Martin Street to N Atherton Street	2016	\$42,000	
Utility relocation for a new turn lane on W Aaron Drive from Martin Street to N Atherton Street	2016	\$18,000	
Left turn Valley Vista Drive and Bachman Lane - Utility	2016	\$30,000	
Left turn Valley Vista Drive and Bachman Lane - ROW	2016	\$0	
TIF SUBTOTAL			\$755,000
TOTAL		\$1,071,000	

ROADS - Description	Const Year	Construction Year Cost	
2017			
Microsurfacing and pavement preservation Townshipwide	2017	\$293,000	
Myrtle Ave btwn McBath St and Madison St - FTPW mill and overlay	2017	\$27,000	
Subtotal Liquid Fuels			\$320,000
West College Ave Streetscape construction	2017	\$2,000,000	
Subtotal Capital Reserve Fund from General Fund			\$2,000,000
Bikepaths and parking lots pavement repair, sealcoating, line striping	2017	\$40,000	
Traffic Signal Optimization - Study, Timing, minor capital improvement	2017	\$3,000	
W Aaron Drive from Martin Street to N Atherton Street, new turn lane, curb replacement, some drainage	2017	\$295,000	
East North Hills Place between N Allen St and Curtin Street, (base repair by FTPW) mill, overlay, no drainage, no curb, no ramps	2017	\$44,000	
Timothy Lane - (base repair by FTPW) overlay, no drainage, no curb	2017	\$52,000	
Sleepy Hollow Dr btwn Circleville Road and a point 0.59 miles west, mill and overlay, no drainage, no curb (base repair by FTPW)	2017	\$205,000	
Sycamore Drive - (base repair by FTPW) overlay	2017	\$74,000	
Sycamore Drive drainage ditches and driveway culverts	2017	\$212,000	
W Clinton Ave - between Atherton St. and Linn St. (base repair by FTPW) overlay	2017	\$38,000	
Corl Street between W Beaver Ave and Highland Alley - (base repair by FTPW) overlay	2017	\$10,000	
Highland Alley - (base repair by FTPW) and overlay	2017	\$45,000	
Round-a-bout or Left turn lane and traffic signal at Valley Vista and Bachman - Construction	2017	\$998,000	
TIF SUBTOTAL			\$2,016,000
TOTAL		\$4,336,000	

ROADS - Description	Const Year	Construction Year Cost	
2018			
Microsurfacing and pavement preservation Townshipwide	2018	\$322,000	
Subtotal Liquid Fuels			\$322,000
Subtotal Capital Reserve Fund			\$0
Bikepaths and parking lots pavement repair, sealcoating, line striping	2018	\$44,000	
Traffic Signal Optimization - Study, Timing, minor capital improvement	2018	\$3,000	
W Gatesburg Road - from Boundary Oaks to Scotia Road (base repair by FTPW) scratch and overlay	2018	\$314,000	
Ash Ave (Pine Hall, Haymarket) - (base repair by FTPW) overlay, no drainage, no curb	2018	\$33,000	
Wells Terrace (Haymarket) - (base repair by FTPW) overlay	2018	\$14,000	
Wells Terrace - replace bituminous curb with concrete mountable BCBC mounted curb	2018	\$14,000	
Wells Terrace - ADA ramps	2018	\$12,000	
Pamela Circle (Good Hope Farms) - (base repair by FTPW) and overlay, no drainage	2018	\$31,000	
Pamela Circle (Good Hope Farms) - replace bituminous curb with concrete mountable BCBC mounted curb	2018	\$33,000	
Pamela Circle ADA ramps	2018	\$12,000	
Fairfield Circle (Good Hope Farms) - (base repair by FTPW) overlay	2018	\$38,000	
Fairfield Circle (Good Hope Farms) - replace bituminous curb with concrete mountable BCBC mounted curb	2018	\$42,000	
Fairfield Circle (Good Hope Farms) - ADA ramps	2018	\$12,000	
Stafford Circle (Good Hope Farms)	2018	\$22,000	
Stafford Circle (Good Hope Farms) -replace bituminous curb with concrete mountable BCBC mounted curb	2018	\$25,000	
Blue Course Drive - from Bristol Avenue to a point 600 feet north of Westerly Parkway (base repair by FTPW) mill, overlay, no curb	2018	\$197,000	
Blue Course Drive from Bristol Avenue to a point 600 feet north of Westerly Parkway - ADA ramps	2018	\$35,000	
Blue Course Drive from Bristol Avenue to a point 600 feet north of Westerly Parkway - inlet tops, no pipe	2018	\$55,000	
Princeton Drive - between Dogwood Circle and East Park Hills Ave, (base repair by FTPW) overlay, no curb, no drainage	2018	\$16,000	
TIF SUBTOTAL			\$952,000
TOTAL		\$1,274,000	

ROADS - Description	Const Year	Construction Year Cost	
2019			
Microsurfacing and pavement preservation Townshipwide	2019	\$354,000	
Subtotal Liquid Fuels			\$354,000
Subtotal Capital Reserve Fund			\$0
Bikepaths and parking lots pavement repair, sealcoating, line striping	2019	\$48,000	
Traffic Signal Optimization - Study, Timing, minor capital improvement	2019	\$32,000	
New Traffic Signal - Blue Course and Bristol	2019	\$403,000	
Owens - base repair and overlay	2019	\$51,000	
Owens - replace bituminous curb with concrete mountable BCBC mounted curb	2019	\$48,000	
Harris Street	2019	\$125,000	
Appletree Circle (Park Hills) base repair and overlay, no inlets, no HC ramps	2019	\$20,000	
Appletree Circle, new concrete mountable curb	2019	\$20,000	
Avebury Circle (Park Hills)	2019	\$25,000	
Meckley Drive	2019	\$86,000	
Martin Street from Park Crest Lane to Patton Township Line, mill and overlay, no curb, no drainage, 3 lanes	2019	\$272,000	
Shagbark Court (Chestnut Ridge)	2019	\$21,000	
Sassafras Court (Chestnut Ridge)	2019	\$17,000	
Hickory Hill Drive (Chestnut Ridge)	2019	\$90,000	
Ashburton Court (Chestnut Ridge)	2019	\$20,000	
Manor Court (Stonebridge)	2019	\$18,000	
Sheffield Court (Stonebridge)	2019	\$17,000	
Williamsburg Drive (Stonebridge)	2019	\$62,000	
Red Lion Drive (Stonebridge)	2019	\$74,000	
Stonebridge Drive (Stonebridge)	2019	\$149,000	
TIF SUBTOTAL			\$1,598,000
TOTAL		\$1,952,000	

PUBLIC WORKS EQUIPMENT

The following charts depict the capital equipment requested by public works department during the term of the capital plan. Public Works equipment requests total **\$1,983,214** or **29.9%** of the Capital Reserve fund expenditures.

Replacement Schedule for Traffic Signal Uninterruptable Power Supplies (UPS): In an effort to improve the function and reliability of traffic signal operations especially in the event of power outages, public works staff requests funding for UPSs in accordance with the below schedule:

System	Location	UPS Type	Battery Type	Battery Installed / Last Replaced	Generator Plug / Type	Indicator Lights
Atherton	Aaron Dr and N Atherton St	Econolite: DBLMX	3 - Genesis: NP100-12 (12V 100Ah)	2007/2013	Leviton 30A, 125V	Yes
	North Hills Place and N Atherton St	2015-C11	None		No	No
	Blue Course Dr/Clinton Ave and N Atherton St	Alpha FXM 1100	3 - Genesis: MP100-12 (12V 100Ah)	2004/2014	Hubbell 30A, 125V	No
		REPLACE 2019-C11				
	Cherry Ln and N Atherton St	2016-C11	None		No	No
Blue Course	Martin St and Blue Course Dr	Econolite: DBL 777MX	3 - Genesis: MP100-12 (12V 100Ah)	2014	Leviton 30A, 125V	Yes
	Circleville Rd and Blue Course Dr	Econolite: DBL700-M	Genesis: NP 100-12 (12V 91.6Ah)	2008	Hubbell 30A, 125V	Yes
	Havershire Blvd and Blue Course Dr	Econolite: DBLMX	3 - Genesis: MP100-12 (12V 100Ah)	2013	Leviton 30A, 125V	Yes
	Old Gatesburg Rd and Blue Course Dr	Econolite DBL-700	3 -Genesis: MP 100-12 (12V 100Ah)	2012	Leviton 30A, 125V	Yes
	WCollege Ave and Blue Course Dr	Alpha FXM 1100	Alpha CE11 160 AGM (12V)	2004	Hubbell 30A, 125V	No
		REPLACE 2017-C11				
	Westerly Pkwy and Blue Course Dr	Econolite DBL-777-MX	Genesis: NP100-12 (12V 100Ah)		Hubbell 30A, 125V	Yes
Science Park	Circleville / Valley Vista and Science Park	2017-C11	None		No	No
	Old Gatesburg Rd and Science Park Rd	Econolite: DBL700-M	3 - Genesis: NP100-12 (12V 100Ah)	2006/2014	Leviton 30A, 125V	No
	Raytheon/ARL and Science Park Rd	Econolite DBL-777-MX	Magic Power Solution SN 12-100 (HT)	2010	Leviton 30A, 125V	Yes
	Pine Hall Rd and Science Park Rd	Econolite: DBL 777MX	3 - Genesis: MP100-12 (12V 100Ah)	2014	Leviton 30A, 125V	Yes
	Science Park Rd and WCollege Ave	Econolite: DBL700-M	Genesis: NP100-12 (12V 100Ah)	2012	Leviton 30A, 125V	Yes
None	Corl St and WCollege Ave	2018-C11	None		No	No
	Whitehall Rd and WCollege Ave	Econolite: DBLMX	3 - Genesis: NP100-12 (12V 100Ah)	2013	Leviton 30A, 125V	Yes
	Martin St and Aaron Dr	Econolite: DBL 777MX	3 - Genesis: MP100-12 (12V 100Ah)	2014	Leviton 30A, 125V	Yes
	Bristol Ave and WCollege Ave	Econolite: DBL700-M	Genesis: NP100-12 (12V 100Ah)	2012	Leviton 30A, 125V	Yes
	Research Dr and Whitehall Rd	Econolite: DBL 777MX	3 - Genesis: MP100-12 (12V 100Ah)	2014	Leviton 30A, 125V	Yes

A trailer to haul landscaping equipment is requested in 2015. With storage space a premium, a closed trailer can house the equipment at the Township building without taking up indoor storage space. The trailer would allow FTPW to haul mowers and other trimming equipment for use during roadside mowing operations.

NEW EQUIPMENT & REPLACEMENTS UNDER \$25,000	Cost
2015	
UPS backup and signal cabinet modifications Atherton/ N Hills	\$17,850
Traffic signal LED replacements	\$5,000
Zmaster diesel zero turn mower replace IM22	\$12,320
18 foot trailer for storing and transporting landscaping equipment to job sites	\$9,000
Enclosed Carmate trailer 7x12 for storing and transporting tools and supplies to job sites	\$5,200
Install 2 tarps on 2 trucks for hauling stone, mulch, asphalt	\$4,620
SUBTOTAL EQUIP NOT IN FUND	\$53,990
2016	
UPS backup and signal cabinet modifications Atherton/ Cherry	\$18,743
Traffic signal LED replacements	\$5,250
Replace IM-505 a 1990 Woods 10 foot wide bat wing mower	\$12,000
SUBTOTAL EQUIP NOT IN FUND	\$35,993
2017	
UPS backup and signal cabinet modifications Circleville/valley Vista/ Science Park and College/BI Course	\$19,680
Traffic signal LED replacements	\$5,513
SUBTOTAL EQUIP NOT IN FUND	\$25,193
2018	
UPS backup and signal cabinet modifications College/ Corl	\$20,664
Traffic signal LED replacements	\$5,788
SUBTOTAL EQUIP NOT IN FUND	\$26,452
2019	
UPS backup and signal cabinet modifications blue Course/ Atherton	\$21,697
Traffic signal LED replacements	\$6,078
Upgrade signal cabinet at Aaron/Atherton	\$21,697
SUBTOTAL EQUIP NOT IN FUND	\$49,472

The details of the expenditures out of the sinking fund are itemized below. Replacement costs are estimated and inflated annually by 5%.

REPLACEMENT FUND EQUIPMENT >= \$25,000	Cost
Replace PW-21 a 1999 International tandem axle dump and plow truck	\$231,000
Replace IM-102 a 2000 Craftco crack sealer with air compressor	\$38,535
SUBTOTAL 2015 EQ FUND EXP	\$269,535
Replace PW-40 a 2003 International single axle plow and dump truck	\$181,913
Replace PW-20 a 2001 Ford F550 plow and dump truck	\$137,813
Replace IM-401 a 2000 Brush-Bandit brush chipper	\$60,638
SUBTOTAL 2016 EQ FUND EXP	\$380,364
Replace 2007 IM-513 Kubota ZG-20 mower	\$32,414
Replace IM-402 a 2004 Vermeer brush chipper	\$49,778
Replace PW-18 a 2003 Ford F350 sign truck (keep hydraulic post pounder)	\$45,147
Replace PW-16 a 2004 Freightliner one-man leaf collector (consider refurbish at 1/2 purchase price)	\$266,254
SUBTOTAL 2017 EQ FUND EXP	\$393,593
Replace PW-14 a 2006 International single axle dump and plow truck	\$200,559
Replace IM-117 a 2007 Caterpillar skid steer loader	\$110,611
Replace PW-33 a 2002 Ford F350 crew cab foreman's truck with a F350	\$54,698
Replace PW-44 a 2001 Cat backhoe with a Mini Excavator	\$127,500
SUBTOTAL 2018 EQ FUND EXP	\$493,367
Replace PW-34 Vac-All Sweeper	\$255,256
SUBTOTAL 2019 EQ FUND EXP	\$255,256

PARKS AND RECREATION

The proposed five-year Capital Improvement Program Budget for Parks and Recreation (not including CRCOG) totals **\$1,222,625** or **18.4%** of the total Capital Reserve fund proposals. The following projects are recommended to be included in the upcoming five years of the CIP.

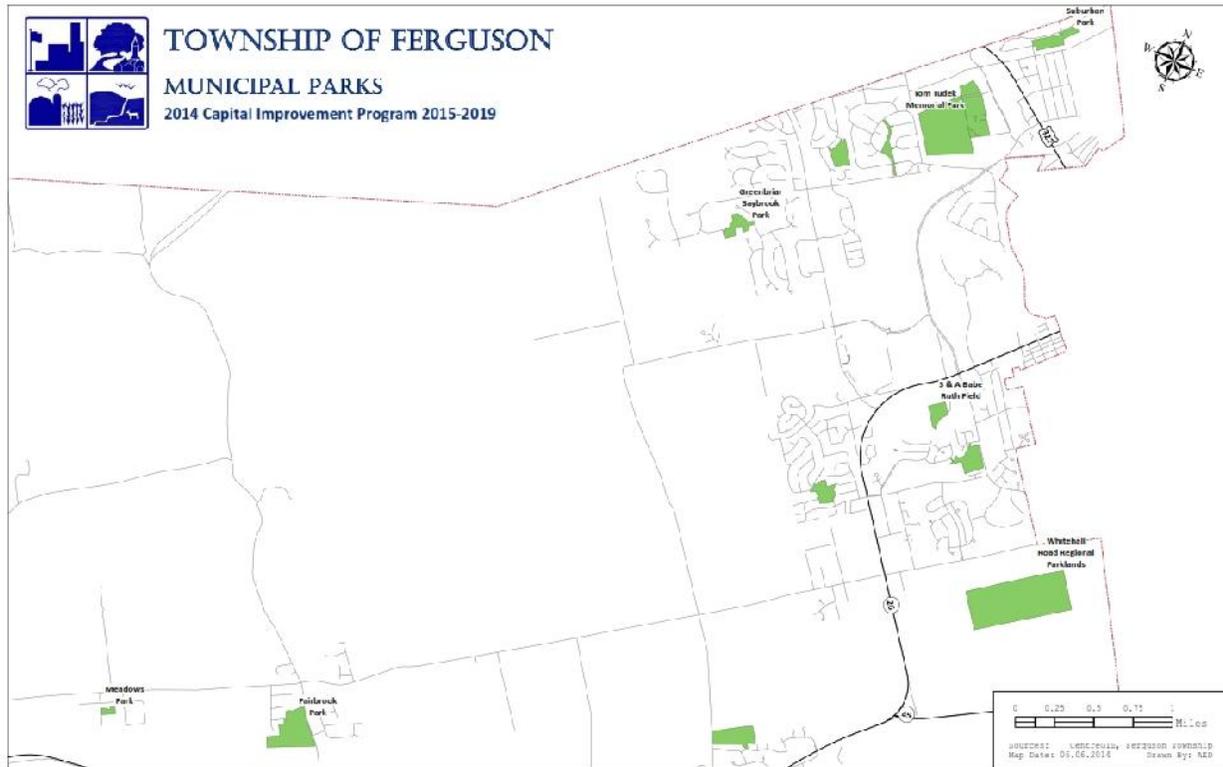
These projects represent the park improvements to meet the growing needs of the Township's residents and are consistent with the Township's Recreation, Parks and Open Space Plans and each of the park's master plans. The projects are proposed to be paid for through grant funds, parkland fee-in-lieu funds and general funds. It should be noted that the Township is a partner in the Centre Region Parks and Recreation, Centre Region Parks and Recreation Authority in the various regional programs offered by the CRCOG. Long-term debt has been issued to renovate and expand the two regional pools and therefore that cost is now incorporated into the Township's annual operating costs.

Two regional parks are also part of the regional parks program. Development of those parks has not been finalized. This CIP incorporates the annual capital costs to the Township until financing has been finalized among the partnering municipalities. Total projected costs are of total capital expenditures plus the additional financing costs for the pools and parks.

Expenditures for Parks and Recreation have increased significantly over the past 10 years. Much of this increase in costs is associated with the development of three regional parks and the redevelopment of two regional aquatic facilities. At the municipal level, park development in accordance with approved master plans is extremely costly and many times relies upon other grant funding.

All of the Township's parkland is developed to some degree except for the Westfield/Hillside Farm Estate Park. This park along with the S & A Teener League baseball facility and Tudek Park will be the focus of the major investments by the Township over the next five years.

Some of the related costs for these planned improvements may be offset by developer contributions to the parkland fee in lieu fund thus avoiding more impact on the General Fund. Nevertheless, funding for the second phases of development of the three regional parks has not yet been agreed to and could be a cost not factored into the projects found in this budget.



2015

<p>Partial Update to Tudek Park Master Plan</p>	<p>\$7,500</p>
<p>A portion of the park master plan has been developed in the area of the dog park and along Park Crest Lane in a more detailed manner than depicted on the original park master plan. Additionally, some envisioned development might not be needed with the addition of the regional parks. Engaging a consultant to update this portion of the park master plan will provide guidance.</p>	
<p>Tudek Park Phase 3A</p>	<p>\$48,000</p>
<p>Complete additional items included in park Master Plan- age appropriate play equipment and paving of parking lot. Proposed play equipment is a climbing net with safety surface for ages 5-12 with adjacent park benches. The township is seeking funding via a fee in-lieu agreement to assist in financing this project.</p>	

State College Teener League Field Upgrades	\$225,000
This is a partnership project to expand the outfield fence to meet current PIAA standards and to install state of the art field lighting. This field is owned by Ferguson Township and maintained through a License Agreement with the State College Teener League. Funding partners include The Louis Silvi Foundation (\$50,000), State College Teener League (\$25,000), Patton Township (\$10,000), State College Borough (\$10,000), Centre County Visitors and Convention Bureau (\$10,000), West Penn Power (\$1,000) and Ferguson Township (\$75,000). Total funding secured - \$181,000. Additional funding is needed from other sources to achieve full funding of this project.	
Tudek Farmhouse Roof Replacement	\$7,000
The farmhouse is need of a roof. This will be funded through the Tudek Trust Fund.	
Park Trees (various locations: 20 trees installed @ 460/tree)	\$9,700
Park Amenities (benches, trash containers, grills, doggie stations)	\$14,000
Haymarket Park Play Equipment Replace/Upgrade	\$33,500
Tin the past the Township has made a general allocation to provide for equipment upgrades and replacements in order to meet playground safety standards. CRPR is recommending using this funding to upgrade the current play equipment and safety surface at Haymarket Park in 2015.	
2016	
Replace Picnic Pavilion at Meadows Park	\$38,200
(24' x 36' Glue Laminated shelter with shingles, concrete floor, installed)	
Suburban Park	\$6,300

Replace baseball backstop, upgrade play equipment (Jayco 4 panel 2 Center Over Panels installed)	
Park Trees (various locations: 20 trees installed @ 460/tree)	\$10,000
Park Amenities (benches, trash containers, grills, doggie stations)	\$14,700
Playground Safety & Update Program	\$35,175
To provide for equipment upgrades and replacements in order to meet playground safety standards.	
Fairbrook Park Tennis Court	\$75,000
During 2013, the Township received a request from a resident to consider construction of a tennis court at Fairbrook Park. The Centre Region Parks and Recreation Department has not conducted a needs assessment for such a facility at this park. The project is included in the CIP as a placeholder until a needs analysis is completed.	
2017	
Tudek Park Phase 3a	\$210,250
Completion of park master plan in the area just south of Herman Drive by constructing two basketball courts, complete sidewalk connections, and install landscaping.	
Fairbrook Park	\$6,500
Replace baseball backstop (Jayco 4 panel 2 Center Over Panels installed)	
State College Teener League Field Upgrades	\$100,000
A master plan was completed in 2014, which included improvements to add, handicapped accessible walkways and improved parking areas. New benches and landscaping is	

included in this phase of the field improvements. The township is seeking \$50,000 funding assistance from DCNR.	
Playground Safety & Update Program	\$36,900
To provide for equipment upgrades and replacements in order to meet playground safety standards.	
Park Trees (various locations: 20 trees installed @ \$500/tree)	\$10,000
Concentration on newer parks to begin installation of landscaping	
2018	
Tudek Barn Roof Replacement/Replace Barn Doors	\$38,000
Westfield/Hillside Farm Estates Park	\$200,000
Continued park improvements in accordance with the park master plan. The township is seeking \$100,000 funding assistance from DCNR.	
Playground Safety & Update Program	\$36,900
To provide for equipment upgrades and replacements in order to meet playground safety standards	
Park Trees (various locations: 20 trees installed @ \$500/tree)	\$11,000
Concentration on newer parks to begin installation of landscaping	
2019	
Playground Safety & Update Program	\$37,500
To provide for equipment upgrades and replacements in order to meet playground safety standards	
Park Trees (various locations: 20 trees installed @ \$500/tree)	\$11,500
Concentration on newer parks to begin installation of landscaping	

GLOSSARY

GLOSSARY

Accrual Basis

A basis of accounting in which transactions are recognized at the time they are incurred, rather than when cash is received or spent.

Annual Budget

A plan of financial activity for a specified period of time (usually fiscal year) indicating all planned revenues and expenses for the budget period.

Appropriation

A legal authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are granted for a one-year period.

Assessed Valuation

The estimated value of real estate by the County Assessor, as a basis for levying property taxes.

Assessment Ratio

The ratio at which the tax rate is applied to the tax base.

Asset

Property owned by a government, which has monetary value.

Assigned Fund Balance

Fund balances that are constrained by the Township's intent to be used for a specific purpose, but are not restricted or committed.

Available Fund Balance

This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Balanced Budget

A budget in which current year revenues equal or exceed operating expenses and any recurring capital expenses

Bond

A written promise to pay a specified sum of money (called principal or face value) at a specified date or future dates along with periodic interest paid at a specified percentage of the principal.

Bonded Debt

The portion of indebtedness represented by outstanding bonds

Budget

The financial plan for maintaining the township for one 12-month period. The plan is an estimate of the proposed expenditures and the proposed means of financing them.

Budget Calendar

The schedule of key dates, which a government follows in the preparation and adoption of the budget.

Budgetary Control

The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Asset

Assets valued at \$2,500 or more at acquisition and having an estimated useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget

The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Equipment

Tangible equipment items, other than real property, whose value exceeds \$2,500 and whose useful life exceeds one year.

Capital Improvement Program Plan

A five-year plan of proposed capital expenditures and the means of financing them. The Capital Improvement Program is usually enacted in conjunction with the complete annual operating budget, which includes both operating and capital outlays.

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Project

Projects whose value exceeds \$25,000 and whose useful life is longer than three years.

Chart of Accounts

A chart detailing the system of numbered and descriptive general ledger accounts used to designate funds, assets, liabilities, fund balances, revenues and expenditures.

CAFR

The official annual report stating the financial position and the result of operations for the township for the year. It incorporates an opinion of the reports general-purpose financial statements by an independent certified public accounting firm.

Committed Fund Balance

Fund balances that are restricted by the highest level of decision-making authority.

Debt Service

Payment of interest and principal to holders of a government's debt instruments.

Deficit

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department

A unit of the township government segregated by function. Departments are managed by a department head that reports to the Township Manager.

Disbursement

The expenditure of monies from an account.

Distinguished Budget Presentation Award Program

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Earned Income Tax

A tax levied on all income earned as salary and wages. Passive income such as interest, dividends, capital gains, and pensions are exempt from this tax.

Employee Benefits

Personnel costs that are supplemental to employee's salary, which are paid wholly or in part by the township. Such items consist of the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrances

Financial commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures needed to complete unperformed contracts or those in process.

Expenditure

The use of financial resources for the provision or acquisition of goods received or services rendered, payment of debt service, transfers or other financial uses.

Fiscal Year/Calendar Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. Typically beginning on dates other than January 1. If such year begins on January 1, it is considered a Calendar year.

FTE (Fulltime Equivalent)

A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

A full-time position would be 1.0 FTE while a part-time position scheduled for a 20-hour week would be 0.5 FTE

Fund

An independent self-balancing set of accounts used to record revenue or expenditures, related assets, liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance

The excess of a fund's assets over its liabilities.

General Obligation Bonds

When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation bonds.

Goal

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Gross Bonded Debt

The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Home Rule

A township that has authority to exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals, and welfare; to license; to tax; and to incur debt.

Infrastructure

Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.

Intergovernmental Transfer

Intergovernmental Transfers may also be considered grants. They represent a contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments.

Line Item Budget

The presentation of the Township's budget in a form, which lists each spending unit's approved budget by specific line item of expense, along with the dollar amount budgeted.

Mill

The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

Modified Accrual Basis

Governmental funds are accounted for by using the modified accrual basis. Under it, revenues are recognized when they become susceptible to accrual (when they become both measureable and available to finance expenditures of the current period). Available means collectible in the current period or soon enough thereafter to be used to pay current period liabilities

Non-Recurring Revenues

Revenues that are unique and occur at one time only, or follow a sporadic, unpredictable pattern.

Non Spendable Fund Balance

Fund balances that are not in spendable form, such as inventories.

Objective

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific period.

Open Space Fees

Fees collected from residential developers in lieu of dedicating land for recreational or open space use.

Operating Budget

The primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The Operating Budget excludes capital improvement.

Operating Expenses

The cost for personnel, materials and equipment required a department to function

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services

Operating Transfer

Routine and/or recurring transfers of assets between funds.

Personal Services

Expenditures for salaries, wages, and fringe benefits of a government's employees.

Program

A group of related activities performed by one or more organizational units for accomplishing a specific function for which the government is responsible

Real Estate Transfer Tax

This tax is a levy on the value of real property when ownership is transferred.

Recurring Revenues

Revenues that are received more than one time. Tax revenues are an example of recurring revenues.

Restricted Fund Balance

Fund balances that are restricted by external parties or enabling legislation.

Revenue

The term designates an increase to a fund's assets which, does not increase a liability (e.g., proceeds from a loan), does not represent a repayment of an expenditure already made or does not represent a cancellation of certain liabilities; and does not represent an increase in contributed capital.

Revenue Estimate

A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a future fiscal year.

Special Assessment

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service that is deemed to primarily benefit those properties.

Tax Levy

To impose taxes for the support of government activities.

Taxes

Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Unassigned Fund Balance

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

FINANCIAL POLICIES

Township Financial Policies

The Township maintains a number of written financial policies to guide staff in managing the financial affairs of the Township. The financial policies are guidelines and not official adopted policies of the Township. The outcomes of the policies are designed to:

1. Maintain long term fiscal sustainability
2. Provide sufficient financial resources to fulfill service needs
3. Enhance transparency related to the financial affairs of the Township
4. Enhance Township brand and reputation in the financial community
5. Enhance credit worthiness
6. Prevent fraud and improper use of Township assets

Home Rule Charter

The Township is guided by a home rule charter rather than the state second class Township code. The home rule charter guides the Township activities. The charter allows the Township more flexibility in taxation and other revenue generating activities.

Internal Controls

The Township will implement and maintain necessary internal controls to prevent, detect and/or correct accounting system weaknesses.

The Township will maintain segregation of key duties and use the fraud diamond as a guide to preventing fraud.

Fiscal Monitoring

The Township will present cash balances to the elected officials on a monthly basis.

The township will present actual revenues and expenditures compared to budget on a quarterly basis to the board of supervisors.

Budgetary and Accounting Basis

The Township reports the annual operating budget and the capital improvement plan on the cash basis of accounting. The Capital budget is a plan, rather than an authorization to spend. The annual operating budget is prepared on the cash basis of accounting. Financial transactions are reported based on the timing of cash receipts and disbursements. With the exception of encumbrances, the authorization to spend lapses along with the budget.

The Township fund financial results are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Revenues are recognized as soon as they are both measureable and available. Expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

The Township will utilize best practices, including the concept of zero based budgeting in preparation of the budget.

Balanced Budget Policy

The Township defines a balanced budget using the following formula. This includes using existing fund balances to offset any deficit in the annual budget:

Beginning Fund Balance + Revenues - Expenditures.

Fund Balance Policy

The Township will maintain minimum unassigned general fund operating fund balances between 15% and 50% of annual operating expenditures.

Cash Management Policy

The Township will maintain sufficient cash reserves to maintain operations for a minimum of 60 days. It will strive to maintain minimum cash reserves of up to 6 months of operations.

The Township will maintain separate bank accounts for each fund rather than centralizing cash into one account. This minimizes the chance of comingling funds.

Cash receipts will be deposited as expediently as reasonably possible to obtain interest earnings.

Investment Policy

The Township will follow Federal and State laws regarding investments, including PA Act 72. The Township will review investment returns on a regular basis and make adjustments as necessary to obtain the highest return within the risk models allowed by law.

Revenue Policy

The Township seeks to maintain a diversified and growing revenue base in order to maintain sufficient monetary reserves to fulfill current and future service needs.

The Township will strive to maintain current tax rates as long as feasible without necessitating a reduction in essential services.

The Township will strive to obtain intergovernmental funding, grants and contributions to provide additional funding for Township projects and endeavors.

The Township will strive to under budget revenues within 5% of actual revenues, using historical trends, economic modeling, growth projections and other means available.

Debt Policy

Since debt is spending without the requisite current reserves, and the danger of excessive debt obligations, it is necessary to limit debt to amounts sustainable over the long term. With this in mind, the Township advances certain policies related to debt

1. The Township will maintain sufficient cash reserves for current and long term operations.
2. The Township will strive to accumulate sufficient funding in advance of projects wherever possible.
3. The Township will limit leasing of equipment since leasing is the most expensive means of obtaining equipment.
4. The Township will limit long term debt proceeds to capital projects or large equipment. Long term debt will not be used for operating expenses.
5. The Township will strive to limit long term debt service requirements to no greater than 15% of annual revenues, with a goal of eliminating long term debt if feasible.

Expenditure Control

The Township will implement and maintain policies to limit spending to legal budgeted levels.

The Township will scrutinize expenditures in accordance in order of the largest expenditure to the smallest and sample the smaller expenditures in order to get the largest return on investment.

The Township will monitor expenditures monthly and report actual revenues and expenditures to budgeted amounts to the elected officials on a quarterly basis.

The Township will monitor trends and take preventive and/or corrective action as soon as reasonably possible.

The Township will strive to stabilize or reduce unnecessary ongoing costs.

The Township will make all reasonable efforts to reduce waste.

Capital Planning

The township will annually prepare a five-year capital plan, identifying key revenues and capital expenditures and staffing changes needed to improve or maintain township capital assets.

The capital plan will also include operating activities projections in an attempt to forecast comprehensive township operations for the five years.

Capital assets are currently defined as assets with an expected service life of more than one year and a minimum cost of \$2,500.