



Ferguson
Township
Pennsylvania

2016 Operating 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
Raymond J. Stolinas, Director of Planning & Zoning

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This section will give the reader a brief overview of the budget process the budget message from the the Township Manager will summarize the goals of the township and how the budget will aid in the accomplishment of the goals. Also provided here is a brief overview of the township as well as information about the board of supervisors.

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Manager's Budget Message

November 2015

To the Board of Supervisors and Township Residents,

Introduction

I am pleased to present the 2016 Township Budget to the Board of Supervisors and the township residents. The budget is prepared in a time of national economic uncertainty as markets fluctuate; interest rates remain very low, low inflation and the consumer price index at nearly zero year to year and wages essentially stagnant. On the other hand, the township budget has created a historically stable financial spending plan that allows for the provision of consistent service delivery, maintenance and upkeep of township infrastructure, improving and expanding desirable projects the community supports.

This budget as presented does not require any increases in current tax rates or the implementation of any new taxes.

Steady growth in the township has enabled a sufficient revenue stream combined with managing expenses wisely has allowed the township to maintain a healthy fund balance strengthening the financial stability of the township.

The total 2016 expenditure budget for all funds including pension and the trust funds is \$16,456,143. The total expenditure budget for all governmental funds for 2016 is \$16,158,419 representing an increase of \$731,166 over the 2015 budget. The General Fund expenditures (\$11,395,737) are projected to increase by \$272,754, or 2.5% compared to 2015 budget.

Budget Preparation Process

The Home Rule Charter places responsibility for the preparation of the proposed budget in the office of the Township Manager. Constructing the budget document is consistent with the approved 2016-2020 Capital Improvement Program Budget and with significant input from department heads.

Budget Preparation Calendar

September 11	Finance Director emails 2015 budget narrative to Department Heads.
October 9	Projected 2015 Year-End expenditures, proposed 2016 expenditures, 2016 narrative due Finance Director
October 23	Distribute draft budget to Township Manager

October 26 to October 30	Manager and Finance Director meet with Department heads to review department budgets
November 4	Proposed budget provided to Board of Supervisors
November 4	Proposed budget available to public on the web site
November 10 and 11	Board of Supervisors/Manager/Staff work sessions
December 7	Board of Supervisors public meeting on proposed Budget. The revised proposed budget is made available to the public and on the website
December 14	Board of Supervisors adopts Budget

*“Let our advance worrying become
advance thinking and planning.”*

Winston Churchill

Mission/Vision

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 Ferguson 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.

2015 Accomplishments

- ✓ Received Gold Certification from PA Sustainable Communities
- ✓ Received GFOA Distinguished Budget Presentation Award for 2015 Budget
- ✓ Received GFOA Comprehensive Annual Financial Report for 2014
- ✓ Completed selection process for township auditing firm

- ✓ Completed design and contract/project management for \$1,507,669 of capital equipment, streets and parks projects
- ✓ Finalized traffic calming policy
- ✓ Expanded community engagement through a quarterly business leaders Soup/Salad and Sandwich Roundtable
- ✓ Completed selection process for Director of Planning and Zoning
- ✓ Expanded staffing to include an Arborist, Community Planner
- ✓ Completed township introduction video for web site
- ✓ Recognized by niche.com as the fifth best suburban community in Pennsylvania
- ✓ Recognized as one of the top 50 safest communities in Pennsylvania

2016 Initiatives

- ✓ Update the Township Strategic Plan
- ✓ Conduct mock review and achieve Police Department Accreditation
- ✓ Complete design and contract/project management for an estimated \$3,013,211 in capital projects and equipment.
- ✓ Complete a new collective bargaining agreement with the Police Association
- ✓ Initiate a rewrite of the SALDO and Zoning Ordinances
- ✓ Select a part-time engineering assistant
- ✓ Complete a promotion process for a Police Department Sergeant and new patrol officer
- ✓ Assist regional effort to replace current Police Department Records Management System
- ✓ Manage a process to revise Terraced Streetscape and Planned Residential Development ordinances
- ✓ Update the Recreation, Parks and Open Space Plan

Forecast for the Immediate Future

“If you don’t know where you are going,
you’ll end up someplace else.”

Yogi Berra

Although the Township is on solid financial footing and the five year Capital Improvement Program plan forecast positive fund balances in each of the years from 2016-2020 the township needs to be cognizant of new regional and township initiatives that have continuing costs. In particular, personnel growth beyond what is anticipated in the five year forecast will require making choices between continuing to fund current services, completing capital improvement projects and increased taxes.

Pension and health care costs continue to be a concern for the near future. Projected pension contribution costs are anticipated to moderate in the next couple of years as the equity markets have recovered from their lows on 2007-2008. Proposed changes to the pension law for new employees will have a positive impact on pension costs but only for new employees following adoption. Health care costs are rising faster than the annual consumer price index. This trend inevitably will cause the township health care premiums to breach the Cadillac Tax threshold.

Regional programs which the township participates in have provided good reliable service. The overall cost of these programs has been held to 3% or less for the last three years. Despite this effort the funding formulas used to distribute or allocate the costs among the participating municipalities has resulted in the township paying an increasingly larger share of the overall program costs. Decisions at the regional level on program costs result in a “pay to play” scenario and act as a levy which takes funding decisions out of the hands of the Board of Supervisors. There may be an opportunity to change the dynamics of this historic way of providing funding to regional program by providing a dedicated amount of each municipality’s tax rate to regional programs. This change would set an allocation to regional programs and those program costs would need to fall within the allocated funds.

Senior staff succession is projected for the next five years. A plan for recruitment of qualified professionals is provided in the Capital Improvement Program Plan. This loss of institutional history will be similar to many other organizations. Developing staff to help with this impending occurrence continues.

Summary

The township is fortunate to have had leadership that has created a community of great neighborhoods, terrific parks and recreational facilities, a good transportation system, preserved agricultural land and open space, and one of Pennsylvania’s safety municipalities. The 2016 Budget is structured to support those services and improvements the citizens and businesses of the township have come to expect.

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 that collects, 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 dedications that this document would not exist, nor would the township operate as effectively as it does.

Ferguson Township is currently healthy financially. With the available land and the interest of citizens in this area, the population continues to grow. As a suburb of Penn State University, many citizens desire the qualities the township has to offer. 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 has strong fund balances, low debt, wages are competitive, pensions are adequately funded, and the capital needs are being met. 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 completed regional pools and three 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.

One item to note is that staffing has increased by more than 10% in the past two years. This has a direct impact on the general fund results. In addition to salaries, the cost of healthcare is substantial, workers compensation and other benefits add to the total cost. Finally, there is the office expenses, tools and equipment that can be as much or more than the salaries. The township must consider these expenses for long term sustainability.

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 budgeting processes and debt management. 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 submitted,

Eric Endresen, Finance Director

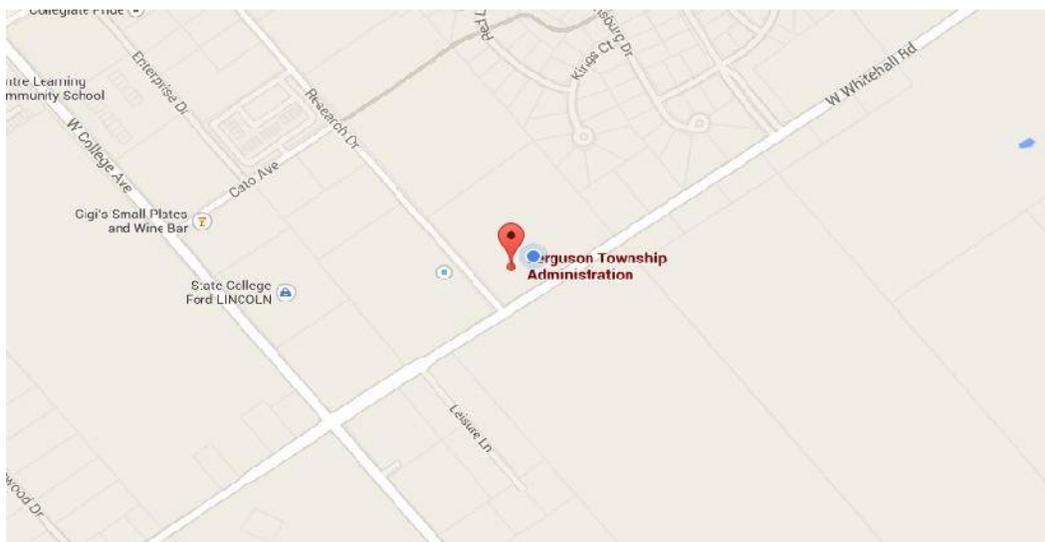
Community Profile

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 18,310 residents. Several high-tech



industries have found a home in Ferguson Township over the years including AccuWeather, Minitab, Sound Technology, Videon 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: 18,310
 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



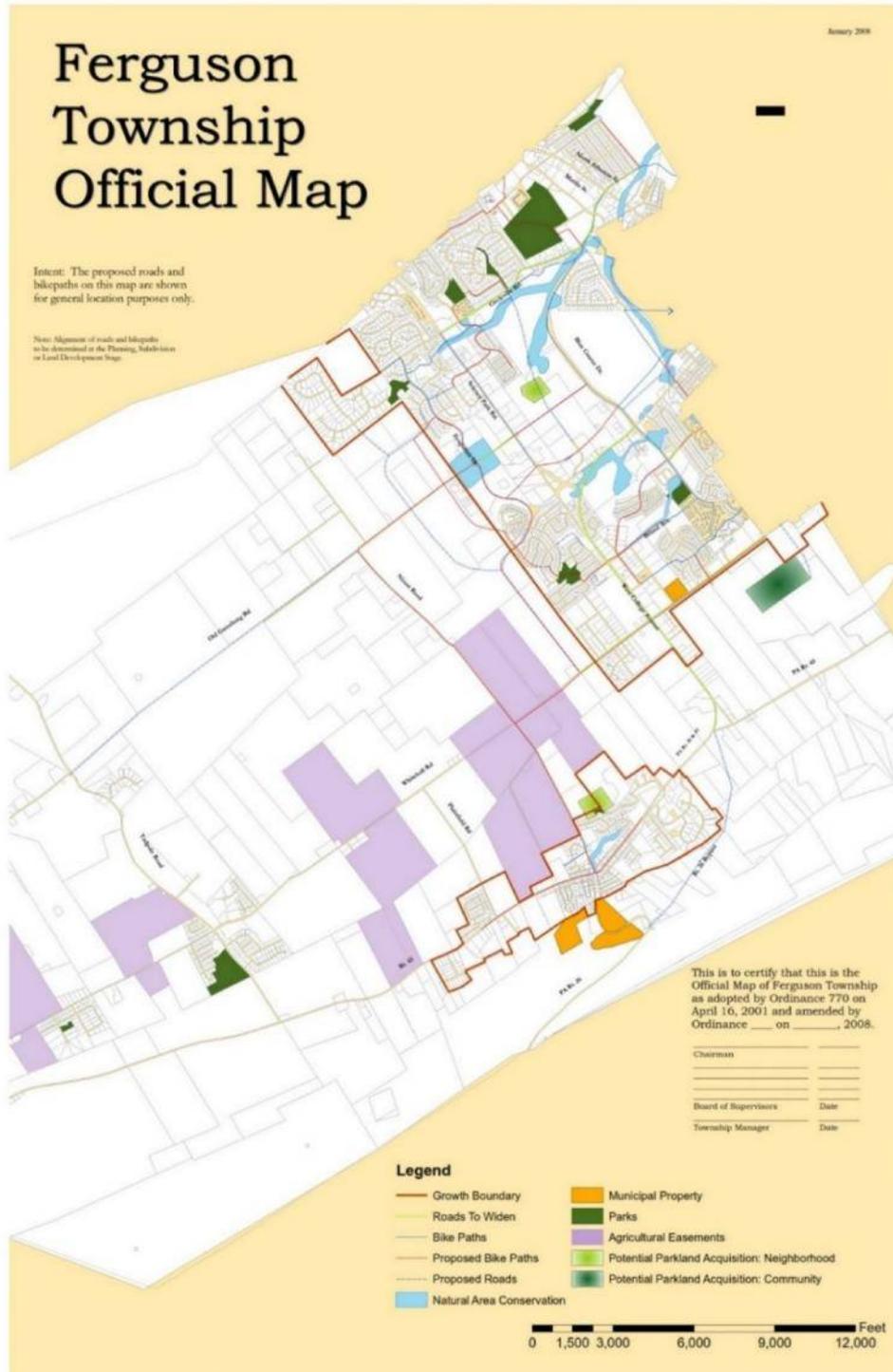
Form of Government

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.

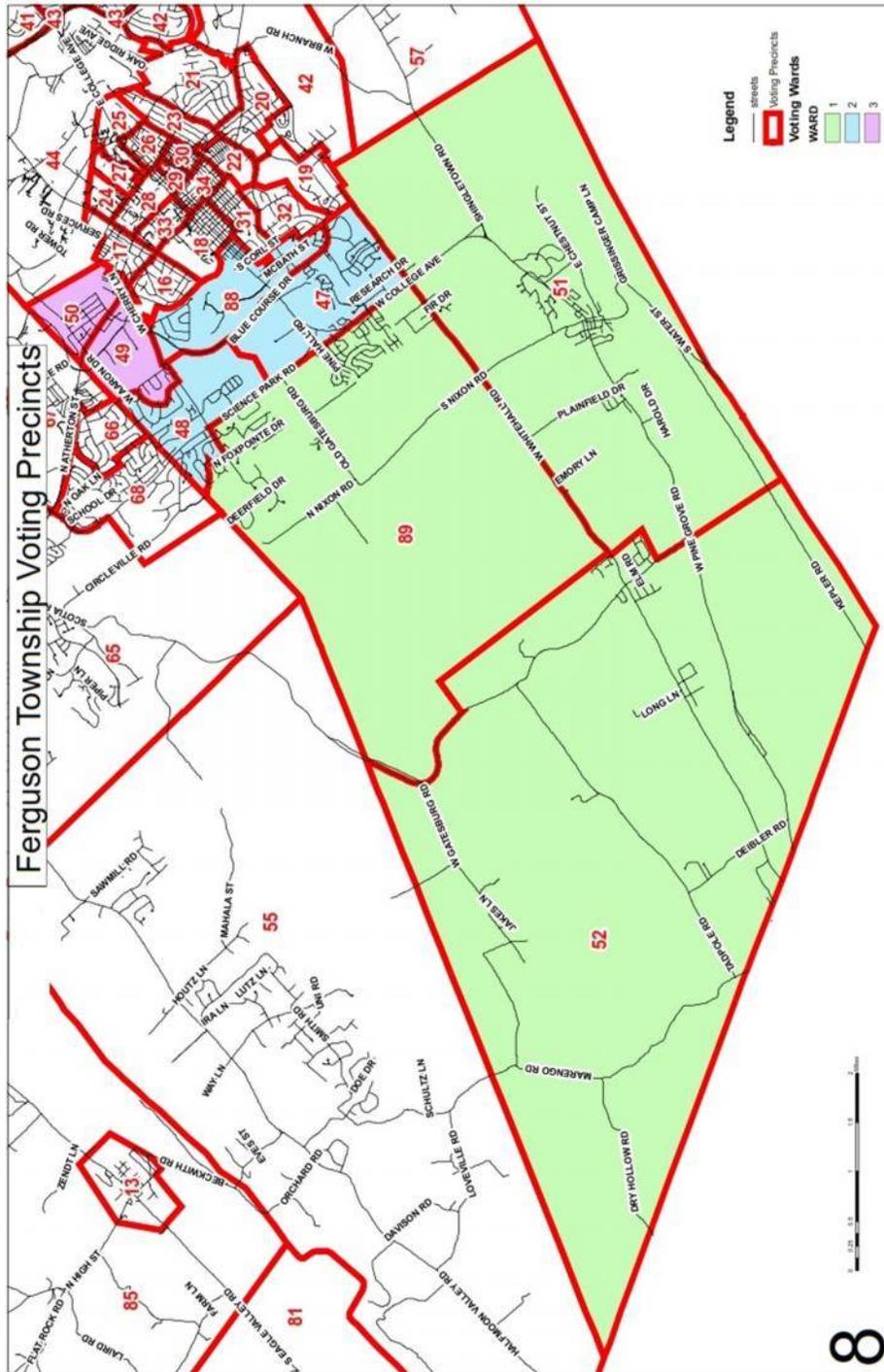
Since the 1960s, Ferguson Township has been an active participant in the Centre Region Council of Governments (COG). The Centre Region COG is a voluntary association of the Borough of State College and the townships of College, Ferguson, Halfmoon, Harris, and Patton. It is responsible for administering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

Township Map

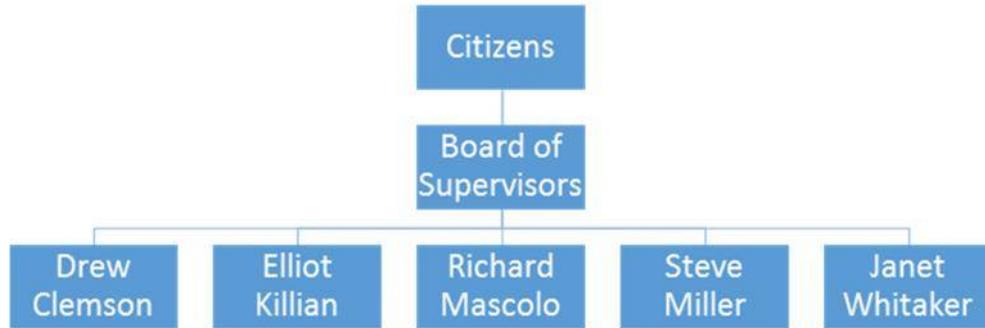


Voting Wards

The township is comprised of three voting wards from the different regions of the township with two at-large. The 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.



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.

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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.



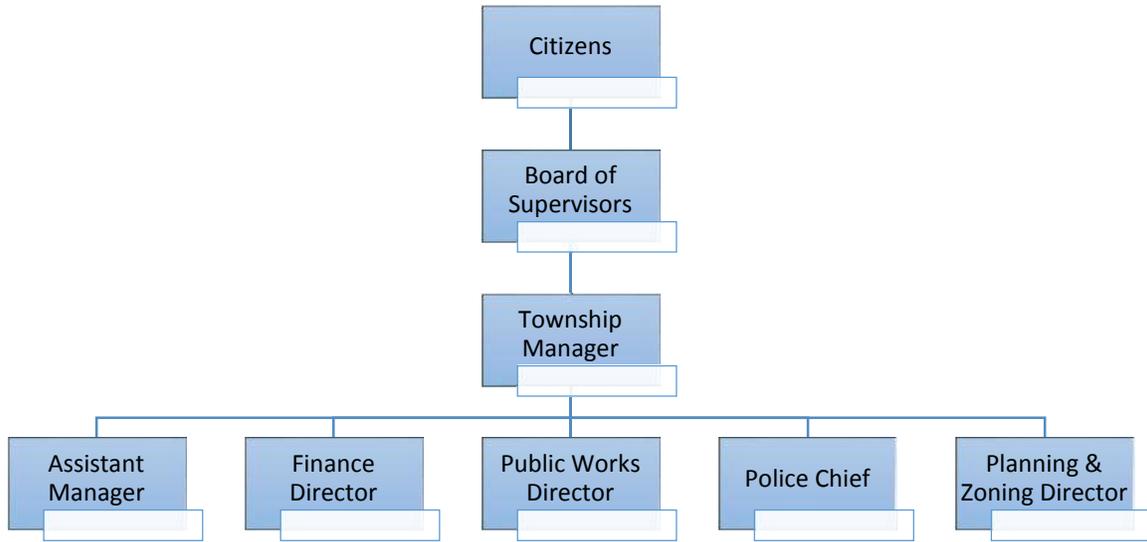
Collaborating with our neighboring municipalities to provide cost effective services.

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.

Township Organizational Chart



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/Assistant	.5	.5	.75
BUILDINGS & GROUNDS			
Custodian	2	2	2
POLICE			
Police Chief	1	1	1
Police Officers	20	20	21
Police Staff	2	2	2
Crossing Guards	.25	.25	.25
PLANNING & ZONING			
Planning Director	1	1	1
Community 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	11	11
Mechanic	1	1	1
Mechanic Helper	.5	.5	.5
Arborist	0	1	1
Total	58.25	62.25	64.50

NOTE: An additional police officer is proposed requested for 2016. This officer is described in the 2016-2020 Capital Improvement Program budget to meet the demands of the department.

The Basis of Budgeting

The accounts of the Ferguson Township are based on fund accounting precepts. 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, 2016 through December 31, 2016.

The township develops its budget as required by the Home Rule Charter. All budgets are prepared, 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:

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 Award

The township received the first distinguished budget award from the Government Finance Officers Association for the 2015 budget. This is an important accolade for all the work so many people have been part of. The township can be proud of this.



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 2016-2020 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. The Township Manager and Finance Director review each department’s proposed budget. 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 Board of Supervisors in a public meeting can revise the budget after adoption. 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.

Budget Preparation Calendar

Friday September 11	Email 2015 budget narrative and Year-to-Date worksheets to Department Heads.
Friday October 9	Department Head provide 2015 Year End amounts and Proposed 2016 Budget Amounts to Finance Director
Friday October 23	Distribute draft budget to Township Manager
October 26 to October 30	Manager and Finance Director meet with Department heads to review department budgets
Wednesday November 4	Provide proposed budget provided to Board of Supervisors
November 11 and 12	Board of Supervisors/Manager/Staff work sessions. The proposed budget is made available to the public and on the website.
Monday December 7	Board of Supervisors public meeting on proposed Budget.
Monday December 14	Board of Supervisors adopts Budget

Budget Adoption Process

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Input from interested residents and property owners is encouraged.

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 [Tom 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.



FINANCIAL SUMMARY

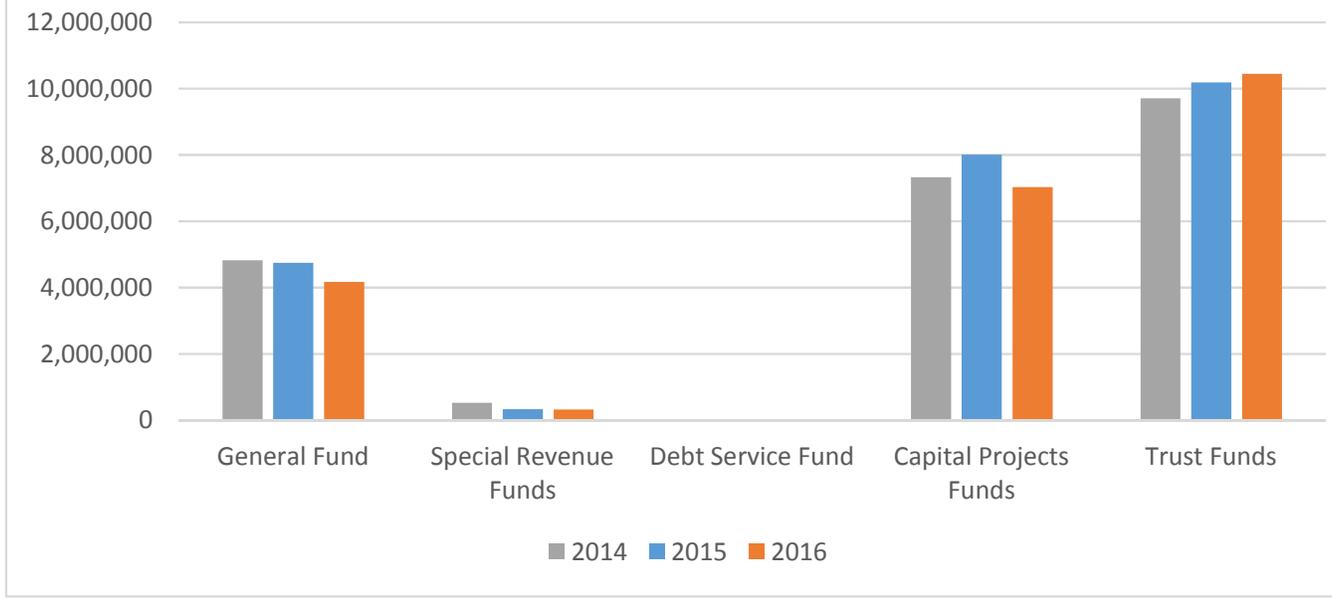
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- ✓ Finalize traffic calming policy
- ✓ Expand community engagement through a quarterly business Soup/Salad and Sandwich Roundtable
- ✓ Completed selection process for Director of Planning and Zoning
- ✓ Expanded staffing to include an Arborist, Community Planner
- ✓ Completed township introduction video for web site

2016 Initiatives

- ✓ Update the Township Strategic Plan
- ✓ Conduct mock review and achieve Police Department Accreditation
- ✓ Complete design and contract/project management for an estimated \$3,013,211 in capital projects and equipment
- ✓ Complete a new collective bargaining agreement with the Police Association
- ✓ Initiate a rewrite of the SALDO and Zoning Ordinances
- ✓ Select a part-time engineering assistant
- ✓ Complete promotion process for a Sergeant and select new patrol officer
- ✓ Assist regional effort to replace current Police Department Records Management System
- ✓ Manage process to revise Terraced Streetscape and Planned Residential Development ordinances
- ✓ Update the Recreation, Parks and Open Space Plan

2016 Budget Fund Balances



ALL FUNDS			
	2014	2015	2016
Beginning Balance	20,844,298	22,403,868	23,295,692
Revenues	17,276,700	14,841,951	15,141,867
Expenditure	-15,717,130	-13,950,127	-16,456,143
Net Change	1,559,570	891,824	-1,314,276
Ending Balance	22,403,868	23,295,692	21,981,416

Fund Balance % of Expenditures	143%	167%	134%
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GENERAL FUNDS			
	2014	2015	2016
General Fund (01)			
Beginning Balance	4,174,459	4,824,034	4,750,159
Revenues	10,851,065	10,767,629	10,813,784
Expenditure	-10,201,490	-10,841,504	-11,395,737
Net Change	649,575	-73,875	-581,953
Ending Balance	4,824,034	4,750,159	4,168,206

Fund Balance % of Expenditures	47%	44%	37%
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SPECIAL REVENUE FUNDS			
	2014	2015	2016
Streetlight Fund (02)			
Beginning Balance	9,176	4,011	1,835
Revenues	8,804	12,440	14,918
Expenditure	-13,969	-14,616	-16,116
Net Change	-5,165	-2,176	-1,198
Ending Balance	4,011	1,835	637

	2014	2015	2016
Hydrant Fund (03)			
Beginning Balance	18,861	8,142	3,188
Revenues	17,451	22,856	28,545
Expenditure	-28,170	-27,810	-27,810
Net Change	-10,719	-4,954	735
Ending Balance	8,142	3,188	3,923

	2014	2015	2016
Liquid Fuels Fund (35)			
Beginning Balance	366,585	513,538	331,249
Revenues	482,457	531,032	483,583
Expenditure	-335,504	-713,321	-490,300
Net Change	146,953	-182,289	-6,717
Ending Balance	513,538	331,249	324,532

DEBT SERVICE FUNDS			
	2014	2015	2016
General Obligation Fund (16)			
Beginning Balance	1,709	5,963	9,022
Revenues	2,174,009	560,120	560,000
Expenditure	-2,169,755	-557,061	-559,900
Net Change	4,254	3,059	100
Ending Balance	5,963	9,022	9,122

TRUST FUNDS			
	2014	2015	2016
Police Pension (60)			
Beginning Balance	4,202,227	4,480,743	4,683,056
Revenues	551,098	479,614	365,506
Expenditure	-272,582	-277,301	-269,101
Net Change	278,516	202,313	96,405
Ending Balance	4,480,743	4,683,056	4,779,461

	2014	2015	2016
Non-Uniform Pension (65)			
Beginning Balance	3,074,177	2,937,542	3,210,012
Revenues	337,690	272,470	174,480
Expenditure	-474,325	0	-13,355
Net Change	-136,635	272,470	161,125
Ending Balance	2,937,542	3,210,012	3,371,137

	2014	2015	2016
Tudek Trust (93)			
Beginning Balance	2,282,347	2,291,828	2,295,373
Revenues	19,476	14,390	14,700
Expenditure	-9,995	-10,845	-15,268
Net Change	9,481	3,545	-568
Ending Balance	2,291,828	2,295,373	2,294,805

ALL GOVERNMENTAL FUNDS			
	2014	2015	2016
Beginning Balance	11,285,547	12,693,755	13,107,251
Revenues	16,368,436	14,075,477	14,587,181
Expenditure	-14,960,228	-13,661,981	-16,158,419
Net Change	1,408,208	413,496	-1,571,238
Ending Balance	12,693,755	13,107,251	11,536,013

Fund Balance % of Expenditures	85%	96%	71%
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CAPITAL PROJECTS FUNDS			
	2014	2015	2016
Piney Ridge Fund (18)			
Beginning Balance	88,246	88,918	89,518
Revenues	672	600	600
Expenditure	0	0	-89,446
Net Change	672	600	-88,846
Ending Balance	88,918	89,518	672

	2014	2015	2016
Ag Preservation Fund (19)			
Beginning Balance	70,158	53,141	31,041
Revenues	30,425	25,350	25,350
Expenditure	-47,442	-47,450	-23,100
Net Change	-17,017	-22,100	2,250
Ending Balance	53,141	31,041	33,291

	2014	2015	2016
Capital Reserve Fund (30)			
Beginning Balance	2,739,123	2,648,502	2,481,344
Revenues	636,554	703,021	1,101,145
Expenditure	-727,175	-870,179	-1,224,648
Net Change	-90,621	-167,158	-123,503
Ending Balance	2,648,502	2,481,344	2,357,841

	2014	2015	2016
Reg Cap Rec Projects Fund (31)			
Beginning Balance	606,888	1,285,369	1,155,517
Revenues	807,696	7,000	7,000
Expenditure	-129,215	-136,852	-117,763
Net Change	678,481	-129,852	-110,763
Ending Balance	1,285,369	1,155,517	1,044,754

	2014	2015	2016
Transportation Imp Fund (32)			
Beginning Balance	3,111,932	3,114,514	4,108,393
Revenues	1,310,090	1,396,067	1,551,856
Expenditure	-1,307,508	-402,188	-2,165,599
Net Change	2,582	993,879	-613,743
Ending Balance	3,114,514	4,108,393	3,494,650

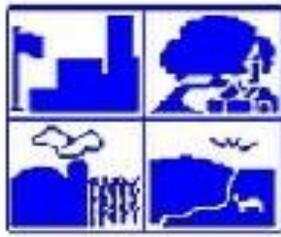
	2014	2015	2016
PGM Streetlight Fund (33)			
Beginning Balance	21,137	21,206	21,356
Revenues	69	150	150
Expenditure	0	0	0
Net Change	69	150	150
Ending Balance	21,206	21,356	21,506

	2014	2015	2016
Park Improvement Fund (34)			
Beginning Balance	77,273	126,417	124,629
Revenues	49,144	49,212	250
Expenditure	0	-51,000	-48,000
Net Change	49,144	-1,788	-47,750
Ending Balance	126,417	124,629	76,879

capital project expenditures -1,507,669 -3,668,556

General Ledger

2016 Budget Report Fund Summary



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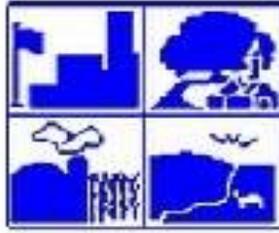
Account Number	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
01	GENERAL FUND				
-	Revenue	10,851,065.39	10,553,734.00	10,767,629.00	10,813,784.00
-	Expense	10,201,489.65	11,122,983.00	10,841,504.00	11,395,737.00
01	GENERAL FUND	649,575.74	-569,249.00	-73,875.00	-581,953.00
02	STREET LIGHT FUND				
-	Revenue	8,803.43	12,440.00	12,440.00	14,918.00
-	Expense	13,969.02	14,616.00	14,616.00	16,116.00
02	STREET LIGHT FUND	-5,165.59	-2,176.00	-2,176.00	-1,198.00
03	HYDRANT FUND				
-	Revenue	17,451.04	22,856.00	22,856.00	28,545.00
-	Expense	28,170.00	27,810.00	27,810.00	27,810.00
03	HYDRANT FUND	-10,718.96	-4,954.00	-4,954.00	735.00
16	GOA FUND				
-	Revenue	2,174,008.30	560,000.00	560,120.00	560,000.00
-	Expense	2,169,755.43	556,511.00	557,061.00	559,900.00
16	GOA FUND	4,252.87	3,489.00	3,059.00	100.00
18	PINEY RIDGE FUND				
-	Revenue	671.88	600.00	600.00	600.00
-	Expense	0.00	88,417.00	0.00	89,446.00
18	PINEY RIDGE FUND	671.88	-87,817.00	600.00	-88,846.00
19	AG PRESERVATION FUND				
-	Revenue	30,424.92	25,300.00	25,350.00	25,350.00
-	Expense	47,442.60	25,000.00	47,450.00	23,100.00
19	AG PRESERVATION FUND	-17,017.68	300.00	-22,100.00	2,250.00
30	CAPITAL RESERVE FUND				
-	Revenue	636,553.58	1,098,000.00	703,021.00	1,101,145.00
-	Expense	727,174.42	1,471,214.00	870,179.00	1,224,648.00

Account Number	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
30	CAPITAL RESERVE FUND	-90,620.84	-373,214.00	-167,158.00	-123,503.00
31	REG CAP REC PROJECTS FUND	-	-	-	-
-	Revenue	807,695.56	7,000.00	7,000.00	7,000.00
-	Expense	129,213.75	136,852.00	136,852.00	117,763.00
31	REG CAP REC PROJECTS FUND	678,481.81	-129,852.00	-129,852.00	-110,763.00
32	TRANSPORT IMPROVEMENT FUND	-	-	-	-
-	Revenue	1,310,090.58	1,691,067.00	1,396,067.00	1,551,856.00
-	Expense	1,307,508.47	1,112,000.00	402,188.00	2,165,599.00
32	TRANSPORT IMPROVEMENT FUND	2,582.11	579,067.00	993,879.00	-613,743.00
33	PGM STREETLIGHT FUND	-	-	-	-
-	Revenue	68.90	600.00	150.00	150.00
-	Expense	0.00	0.00	0.00	0.00
33	PGM STREETLIGHT FUND	68.90	600.00	150.00	150.00
34	PARK IMPROVEMENT FUND	-	-	-	-
-	Revenue	49,143.22	250.00	49,212.00	250.00
-	Expense	0.00	99,000.00	51,000.00	48,000.00
34	PARK IMPROVEMENT FUND	49,143.22	-98,750.00	-1,788.00	-47,750.00
35	LIQUID FUELS FUND	-	-	-	-
-	Revenue	482,456.89	484,583.00	531,032.00	483,583.00
-	Expense	335,504.11	772,850.00	713,321.00	490,300.00
35	LIQUID FUELS FUND	146,952.78	-288,267.00	-182,289.00	-6,717.00
60	POLICE PENSION TRUST FUND	-	-	-	-
-	Revenue	551,097.92	399,614.00	479,614.00	365,506.00
-	Expense	272,581.65	269,101.00	277,301.00	269,101.00
60	POLICE PENSION TRUST FUND	278,516.27	130,513.00	202,313.00	96,405.00
65	NON-UNIFORM PENSION TRUST FUND	-	-	-	-
-	Revenue	337,690.11	172,470.00	272,470.00	174,480.00
-	Expense	474,325.28	0.00	0.00	13,355.00
65	NON-UNIFORM PENSION TRUST FUND	-136,635.17	172,470.00	272,470.00	161,125.00
93	TUDEK PARK TRUST FUND	-	-	-	-

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Projected</u>	<u>2016 Proposed</u>
	Revenue	19,476.15	14,850.00	14,390.00	14,700.00
-	Expense	9,995.45	15,228.00	10,845.00	15,268.00
93	TUDEK PARK TRUST FUND	9,480.70	-378.00	3,545.00	-568.00
	<i>Revenue Total</i>	17,276,697.87	15,043,364.00	14,841,951.00	15,141,867.00
	<i>Expense Total</i>	15,717,129.83	15,711,582.00	13,950,127.00	16,456,143.00

General Ledger

2016 Budget Summary by Fund and Dept



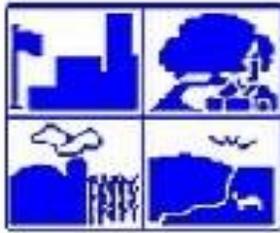
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FundDept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
01	GENERAL FUND				
301	REAL PROPERTY TAX REVENUE	1,338,977.55	1,361,916.00	1,383,523.00	1,397,189.00
310	LOCAL ENABLING TAX REVENUE	8,004,197.35	7,906,386.00	7,874,652.00	8,001,945.00
321	BUSINESS LICENSES & PERMITS	238,077.80	243,200.00	243,900.00	243,900.00
322	NON-BUSINESS LICENSESPERMITS	48,958.05	45,864.00	49,458.00	45,864.00
331	FINES	115,853.76	93,750.00	114,500.00	109,500.00
332	FOREFEITS	0.00	0.00	0.00	0.00
341	INTEREST EARNED	23,567.36	31,500.00	30,200.00	32,700.00
342	RENTS & ROYALTIES	44,108.52	44,108.00	44,108.00	44,108.00
351	FEDERAL GRANTS	43,762.61	45,000.00	45,000.00	42,615.00
354	STATE GRANTS	37,069.50	18,657.00	16,807.00	105,889.00
355	STATE SHARED REVENUES	459,853.45	454,983.00	455,265.00	448,382.00
356	STATE PAYMENT IN-LIEU OF TAX	5,827.98	5,980.00	5,945.00	5,945.00
357	LOCAL GRANTS	0.00	0.00	30,000.00	0.00
358	LOCAL SHARED PAYMENTS	25,734.36	26,458.00	25,936.00	26,781.00
359	LOCAL PAYMENTS IN-LIEU OF TAX	133,034.59	136,731.00	139,982.00	140,663.00
361	DEPARTMENTAL EARNINGS	179,817.14	89,575.00	95,667.00	94,167.00
362	PUBLIC SAFETY	50,997.60	40,376.00	51,356.00	50,031.00
363	PUBLIC WORKS SERVICE REVENUE	12,836.00	250.00	2,830.00	250.00
364	SANITATION REVENUE	0.00	0.00	0.00	0.00
365	HEALTH SERVICES REVENUE	7,938.96	9,000.00	8,500.00	8,500.00
367	CULTURE RECREATION	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	11,696.33	0.00	150,000.00	2,000.00
392	INTERFUND TRANSFERS IN	68,499.60	0.00	0.00	13,355.00
395	REFUNDS OF PRIOR YR'S EXPENSES	256.88	0.00	0.00	0.00
400	LEGISLATIVE BODY	52,545.37	52,231.00	52,281.00	55,808.00
401	EXECUTIVE	305,482.38	330,720.00	322,535.00	325,913.00
402	FINANCE	173,306.38	189,770.00	187,380.00	202,730.00
403	TAX OFFICE	54,964.46	46,690.00	45,665.00	47,150.00
404	LEGAL	16,304.89	22,500.00	15,800.00	32,500.00
406	OTHER GOVT ADMINISTRATION	109,437.00	109,426.00	109,426.00	105,436.00
407	IT-NETWORKING	98,704.16	104,356.00	104,206.00	120,747.00
408	ENGINEERING	347,539.49	413,158.00	352,450.00	391,626.00
409	BUILDINGS & GROUNDS	144,992.61	152,970.00	161,136.00	157,439.00
410	POLICE	1,967,687.11	2,138,547.00	1,977,901.00	2,194,254.00
411	FIRE	457,562.58	489,933.00	485,549.00	505,798.00
412	AMBULANCE	0.00	500.00	500.00	500.00
413	CODE ENFORCEMENT	300.17	500.00	300.00	300.00
414	PLANNING & ZONING	295,581.16	355,107.00	311,019.00	354,882.00
415	EMERGENCY MANAGEMENT	30,172.00	29,941.00	29,941.00	30,941.00
421	HEALTH & WELFARE	6,463.67	5,000.00	5,000.00	8,500.00
426	RECYCLING	33,005.00	33,005.00	33,005.00	33,005.00
427	SOLID WASTE REMOVAL	0.00	0.00	0.00	0.00
430	PUBLIC WORKS ADMINISTRATION	112,013.47	113,725.00	114,740.00	108,985.00
432	WINTER MAINTENANCE	92,380.17	105,100.00	120,533.00	83,950.00
433	TRAFFIC CONTROL DEVICES	30,913.69	34,600.00	26,500.00	33,600.00
437	TOOLS & EQUIPMENT MAINTENANCE	130,012.06	119,649.00	119,649.00	120,214.00
438	ROAD & BRIDGE MAINTENANCE	548,340.75	656,390.00	550,702.00	638,129.00
447	TRANSIT SYSTEM	107,791.50	113,946.00	113,946.00	120,024.00
452	PARTICIPANT RECREATION	573,147.25	565,701.00	565,701.00	604,461.00
453	SPECTATOR RECREATION	2,110.00	3,150.00	2,100.00	3,550.00
454	PARKS	129.50	700.00	700.00	900.00
455	SHADE TREES	72,829.38	92,000.00	96,850.00	204,605.00

FundDept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
456	LIBRARIES	365,325.00	378,112.00	378,112.00	416,332.00
458	SENIOR CITIZENS	16,883.00	15,034.00	15,034.00	19,261.00
461	NATURAL RESOURCE CONSERVATION	5,415.00	5,575.00	5,575.00	5,575.00
463	COMMUNITY DEVELOPMENT	25,000.00	25,000.00	25,000.00	25,000.00
472	DEBT SERVICE INTEREST	5,676.55	1,750.00	1,750.00	1,500.00
481	PAYROLL TAXES	258,147.17	289,311.00	289,311.00	307,324.00
483	PENSIONS	416,638.78	427,745.00	427,744.00	392,866.00
486	PROPERTY INSURANCE	253,979.16	344,320.00	340,326.00	345,925.00
487	HEALTH INSURANCE	732,542.57	807,231.00	936,887.00	993,742.00
489	MISCELLANEOUS EXPENSE	22,963.24	91,023.00	57,683.00	82,909.00
491	REFUND OF PRIOR YR'S REVENUE	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	2,335,202.98	2,458,567.00	2,458,567.00	2,319,356.00
Revenue Total		10,851,065.39	10,553,734.00	10,767,629.00	10,813,784.00
Expense Total		10,201,489.65	11,122,983.00	10,841,504.00	11,395,737.00
01	GENERAL FUND	649,575.74	-569,249.00	-73,875.00	-581,953.00

General Ledger

2016 Budget Summary by Fund and Dept

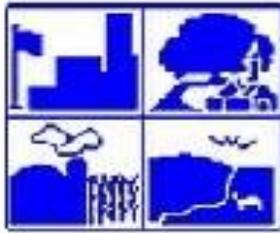


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 Fiscal Year 2016

Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
02	STREET LIGHT FUND				
341	INTEREST EARNED	52.61	50.00	50.00	50.00
383	SPECIAL ASSESSMENTS	8,750.82	12,390.00	12,390.00	14,868.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
434	STREET LIGHTING	13,969.02	14,616.00	14,616.00	16,116.00
	<i>Revenue Total</i>	8,803.43	12,440.00	12,440.00	14,918.00
	<i>Expense Total</i>	13,969.02	14,616.00	14,616.00	16,116.00
02	STREET LIGHT FUND	-5,165.59	-2,176.00	-2,176.00	-1,198.00

General Ledger

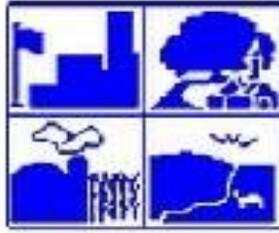
2016 Budget Summary by Fund and Dept



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Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
03	HYDRANT FUND				
341	INTEREST EARNED	121.65	100.00	100.00	100.00
383	SPECIAL ASSESSMENTS	17,329.39	22,756.00	22,756.00	28,445.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
448	WATER SYSTEMS	28,170.00	27,810.00	27,810.00	27,810.00
	<i>Revenue Total</i>	17,451.04	22,856.00	22,856.00	28,545.00
	<i>Expense Total</i>	28,170.00	27,810.00	27,810.00	27,810.00
03	HYDRANT FUND	-10,718.96	-4,954.00	-4,954.00	735.00

General Ledger
 2016 Budget Summary by
 Fund and Dept

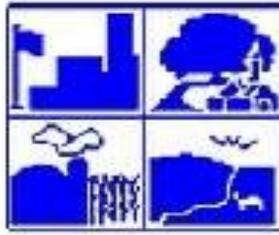


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Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
16	GOA FUND				
341	INTEREST EARNED	3,955.54	0.00	120.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	519,852.76	560,000.00	560,000.00	560,000.00
393	PROCEEDS FROM LONG TERM DEBT	1,650,200.00	0.00	0.00	0.00
401	EXECUTIVE	747.65	0.00	550.00	550.00
471	DEBT SERVICE PRINCIPAL	2,110,000.00	543,000.00	543,000.00	551,200.00
472	DEBT SERVICE INTEREST	37,565.77	13,511.00	13,511.00	8,150.00
475	FISCAL AGENT FEES	21,442.01	0.00	0.00	0.00
486	PROPERTY INSURANCE	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
	Revenue Total	2,174,008.30	560,000.00	560,120.00	560,000.00
	Expense Total	2,169,755.43	556,511.00	557,061.00	559,900.00
16	GOA FUND	4,252.87	3,489.00	3,059.00	100.00

General Ledger

2016 Budget Summary by Fund and Dept

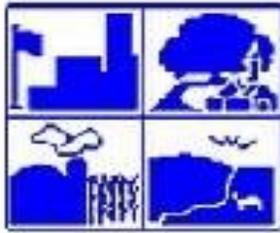


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 Fiscal Year 2016

Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
18	PINEY RIDGE FUND				
341	INTEREST EARNED	671.88	600.00	600.00	600.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	0.00	88,417.00	0.00	89,446.00
	<i>Revenue Total</i>	671.88	600.00	600.00	600.00
	<i>Expense Total</i>	<u>0.00</u>	<u>88,417.00</u>	<u>0.00</u>	<u>89,446.00</u>
18	PINEY RIDGE FUND	671.88	-87,817.00	600.00	-88,846.00

General Ledger

2016 Budget Summary by Fund and Dept

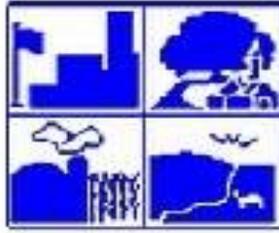


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Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
19	AG PRESERVATION FUND				
341	INTEREST EARNED	424.92	300.00	350.00	350.00
392	INTERFUND TRANSFERS IN	30,000.00	25,000.00	25,000.00	25,000.00
461	NATURAL RESOURCE CONSERVATION	47,442.60	25,000.00	47,450.00	23,100.00
	<i>Revenue Total</i>	30,424.92	25,300.00	25,350.00	25,350.00
	<i>Expense Total</i>	47,442.60	25,000.00	47,450.00	23,100.00
19	AG PRESERVATION FUND	-17,017.68	300.00	-22,100.00	2,250.00

General Ledger

2016 Budget Summary by Fund and Dept

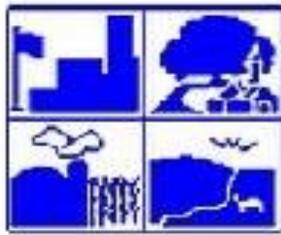


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Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
30	CAPITAL RESERVE FUND				
341	INTEREST EARNED	18,243.20	15,000.00	15,000.00	15,000.00
342	RENTS & ROYALTIES	0.00	6,000.00	0.00	9,500.00
354	STATE GRANTS	1,061.00	399,000.00	38,736.00	575,645.00
355	STATE SHARED REVENUES	0.00	0.00	0.00	0.00
357	LOCAL GRANTS	9,999.00	0.00	0.00	0.00
358	LOCAL SHARED PAYMENTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	76,000.00	177,000.00	130,000.00	0.00
389	MISCELLANEOUS REVENUE	73.05	0.00	0.00	0.00
391	SALE OF FIXED ASSETS	13,316.81	1,000.00	19,285.00	1,000.00
392	INTERFUND TRANSFERS IN	500,000.00	500,000.00	500,000.00	500,000.00
395	REFUNDS OF PRIOR YR'S EXPENSES	17,860.52	0.00	0.00	0.00
401	EXECUTIVE	45,008.00	19,500.00	5,000.00	5,500.00
402	FINANCE	0.00	0.00	0.00	7,000.00
407	IT-NETWORKING	39,625.20	15,900.00	32,000.00	35,250.00
408	ENGINEERING	0.00	0.00	0.00	0.00
409	BUILDINGS & GROUNDS	50,704.00	132,400.00	55,907.00	140,950.00
410	POLICE	196,533.81	276,189.00	175,397.00	257,523.00
414	PLANNING & ZONING	26,192.65	106,000.00	22,500.00	100,000.00
430	PUBLIC WORKS ADMINISTRATION	257,066.20	323,525.00	470,055.00	415,750.00
438	ROAD & BRIDGE MAINTENANCE	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	21,110.08	220,000.00	25,000.00	0.00
452	PARTICIPANT RECREATION	90,069.00	371,700.00	83,470.00	256,675.00
486	PROPERTY INSURANCE	865.48	6,000.00	850.00	6,000.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
	Revenue Total	636,553.58	1,098,000.00	703,021.00	1,101,145.00
	Expense Total	727,174.42	1,471,214.00	870,179.00	1,224,648.00
30	CAPITAL RESERVE FUND	-90,620.84	-373,214.00	-167,158.00	-123,503.00

General Ledger

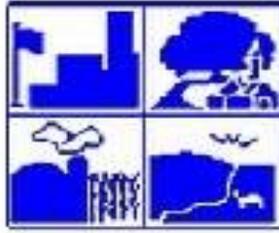
2016 Budget Summary by Fund and Dept



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Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
31	REG CAP REC PROJECTS FUND				
341	INTEREST EARNED	6,195.56	7,000.00	7,000.00	7,000.00
387	PRIVATE CONTRIBUTIONS	801,500.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	1.00
452	PARTICIPANT RECREATION	129,213.75	136,852.00	136,852.00	117,762.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
	Revenue Total	807,695.56	7,000.00	7,000.00	7,000.00
	Expense Total	129,213.75	136,852.00	136,852.00	117,763.00
31	REG CAP REC PROJECTS FUND	678,481.81	-129,852.00	-129,852.00	-110,763.00

General Ledger
2016 Budget Summary by
Fund and Dept

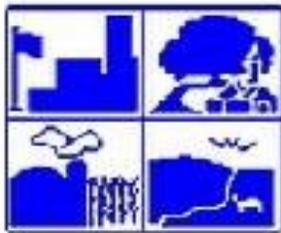


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Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
32	TRANSPORT IMPROVEMENT FUND				
341	INTEREST EARNED	24,740.36	22,500.00	22,500.00	22,500.00
351	FEDERAL GRANTS	0.00	0.00	0.00	0.00
354	STATE GRANTS	0.00	0.00	0.00	0.00
357	LOCAL GRANTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	1,285,350.22	1,373,567.00	1,373,567.00	1,234,356.00
393	PROCEEDS FROM LONG TERM DEBT	0.00	295,000.00	0.00	295,000.00
402	FINANCE	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING	8,058.45	541,000.00	100,000.00	234,000.00
434	STREET LIGHTING	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	1,299,450.02	571,000.00	302,188.00	1,931,599.00
	Revenue Total	1,310,090.58	1,691,067.00	1,396,067.00	1,551,856.00
	Expense Total	1,307,508.47	1,112,000.00	402,188.00	2,165,599.00
32	TRANSPORT IMPROVEMENT FUND	2,582.11	579,067.00	993,879.00	-613,743.00

General Ledger

2016 Budget Summary by Fund and Dept

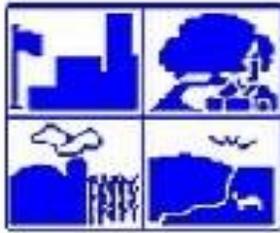


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Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
33	PGM STREETLIGHT FUND				
341	INTEREST EARNED	68.90	600.00	150.00	150.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
	Revenue Total	68.90	600.00	150.00	150.00
	Expense Total	0.00	0.00	0.00	0.00
33	PGM STREETLIGHT FUND	68.90	600.00	150.00	150.00

General Ledger

2016 Budget Summary by Fund and Dept

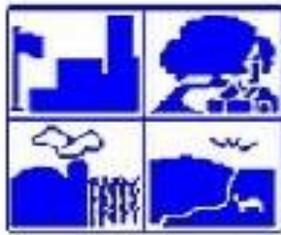


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Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
34	PARK IMPROVEMENT FUND				
341	INTEREST EARNED	781.22	250.00	850.00	250.00
359	LOCAL PAYMENTS IN-LIEU OF TAX	48,362.00	0.00	48,362.00	0.00
367	CULTURERECREATION	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
454	PARKS	0.00	99,000.00	51,000.00	48,000.00
Revenue Total		49,143.22	250.00	49,212.00	250.00
Expense Total		<u>0.00</u>	<u>99,000.00</u>	<u>51,000.00</u>	<u>48,000.00</u>
34	PARK IMPROVEMENT FUND	49,143.22	-98,750.00	-1,788.00	-47,750.00

General Ledger

2016 Budget Summary by Fund and Dept

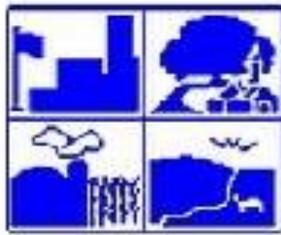


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Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
35	LIQUID FUELS FUND				
341	INTEREST EARNED	5,373.89	7,500.00	6,500.00	6,500.00
355	STATE SHARED REVENUES	477,083.00	477,083.00	524,532.00	477,083.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
403	TAX OFFICE	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING	0.00	0.00	0.00	0.00
433	TRAFFIC CONTROL DEVICES	74,095.10	76,300.00	75,624.00	76,300.00
438	ROAD & BRIDGE MAINTENANCE	248,014.26	325,000.00	290,146.00	380,000.00
439	ROAD CONSTRUCTION	13,394.75	371,550.00	347,551.00	34,000.00
	Revenue Total	482,456.89	484,583.00	531,032.00	483,583.00
	Expense Total	335,504.11	772,850.00	713,321.00	490,300.00
35	LIQUID FUELS FUND	146,952.78	-288,267.00	-182,289.00	-6,717.00

General Ledger

2016 Budget Summary by Fund and Dept

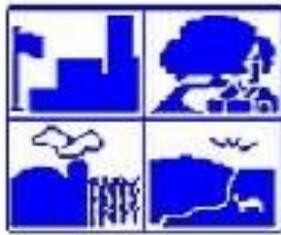


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Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
60	POLICE PENSION TRUST FUND				
341	INTEREST EARNED	269,465.77	70,000.00	150,000.00	70,000.00
355	STATE SHARED REVENUES	210,393.00	255,275.00	255,275.00	218,386.00
389	MISCELLANEOUS REVENUE	71,239.15	74,339.00	74,339.00	77,120.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
401	EXECUTIVE	0.00	0.00	0.00	0.00
402	FINANCE	0.00	0.00	0.00	0.00
404	LEGAL	1,000.00	1,000.00	1,000.00	1,000.00
410	POLICE	271,581.65	268,101.00	276,301.00	268,101.00
481	PAYROLL TAXES	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
	Revenue Total	551,097.92	399,614.00	479,614.00	365,506.00
	Expense Total	272,581.65	269,101.00	277,301.00	269,101.00
60	POLICE PENSION TRUST FUND	278,516.27	130,513.00	202,313.00	96,405.00

General Ledger

2016 Budget Summary by Fund and Dept

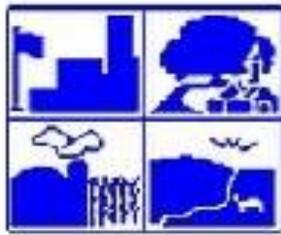


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Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
65	NON-UNIFORM PENSION TRUST FUND				
341	INTEREST EARNED	111,516.03	0.00	100,000.00	0.00
355	STATE SHARED REVENUES	68,439.96	23,558.00	30,947.00	67,835.00
389	MISCELLANEOUS REVENUE	157,734.12	148,912.00	141,523.00	106,645.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
401	EXECUTIVE	0.00	0.00	0.00	0.00
483	PENSIONS	405,825.68	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	68,499.60	0.00	0.00	13,355.00
	<i>Revenue Total</i>	337,690.11	172,470.00	272,470.00	174,480.00
	<i>Expense Total</i>	474,325.28	0.00	0.00	13,355.00
65	NON-UNIFORM PENSION TRUST FUND	-136,635.17	172,470.00	272,470.00	161,125.00

General Ledger

2016 Budget Summary by Fund and Dept

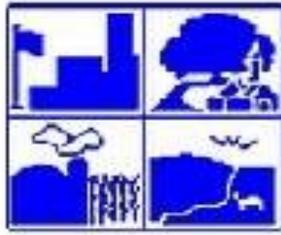


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Fund/Dept	Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
93	TUDEK PARK TRUST FUND				
341	INTEREST EARNED	5,580.15	5,250.00	290.00	2,050.00
342	RENTS & ROYALTIES	9,045.00	9,600.00	8,900.00	12,650.00
354	STATE GRANTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	4,851.00	0.00	5,200.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
401	EXECUTIVE	0.00	0.00	0.00	0.00
402	FINANCE	1,000.00	1,200.00	1,000.00	1,200.00
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING	0.00	0.00	0.00	0.00
452	PARTICIPANT RECREATION	0.00	4,500.00	500.00	4,500.00
454	PARKS	6,202.18	6,028.00	6,345.00	6,068.00
486	PROPERTY INSURANCE	2,793.27	3,000.00	3,000.00	3,000.00
489	MISCELLANEOUS EXPENSE	0.00	500.00	0.00	500.00
491	REFUND OF PRIOR YR'S REVENUE	0.00	0.00	0.00	0.00
	Revenue Total	19,476.15	14,850.00	14,390.00	14,700.00
	Expense Total	9,995.45	15,228.00	10,845.00	15,268.00
93	TUDEK PARK TRUST FUND	9,480.70	-378.00	3,545.00	-568.00

General Ledger

2016 Budget Summary by Fund and Dept



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Fund/Dept Description	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
<i>Revenue</i>	17,276,697.87	15,043,364.00	14,841,951.00	15,141,867.00
<i>Total</i>				
<i>Expense</i>	15,717,129.83	15,711,582.00	13,950,127.00	16,456,143.00
<i>Total</i>				

FUND 01
GENERAL FUND

GENERAL FUNDS

FUND 1 - GENERAL OPERATING FUND

REVENUE

301 REAL ESTATE TAXES

301.010 Real Estate Taxes (2.422 mills)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$1,321,297	\$1,344,916	\$1,366,523	\$1,380,189

During the period from January 1, 2015 through September 30, 2015, 61 new single family or multifamily homes were issued permits. For all of 2014, 80 new single family or multifamily permits were issued.

According to Trulia.com, the real estate sales website for the week ending September 30, 2015,

Market View for State College i

Average Listing Price

\$358,420
for week ending
Sep 30

↑ +\$6,918
+2.0%
w-o-w

Median Sales Price

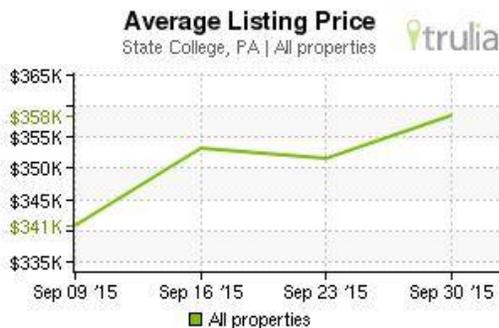
\$250,000
Jul '15 - Sep '15

↑ +\$10,000
+4.2%
y-o-y

Home Standings

269 Homes for Sale
5 Open Homes
419 Recently Sold
17 Foreclosures

Market Trends for State College i



Average Listing Price	\$358,420	+2.0%	w-o-w
Median Sales Price	\$250,000	+4.2%	y-o-y
Average Price/sqft	\$152	0.0%	y-o-y
Number of Sales	145	-16.2%	y-o-y

[More State College Market Trends](#)

The market has improved considerably in the past year. Median sale prices are up \$10,000 from the prior year. The average listing price is \$6,674 higher than the same time last year. The number of sales is down by 4 units, yet remains very strong.

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

Year *	Rate (mils)	Taxable Assessed Value	Change in Assessed Value	Tax @ Face	\$ Change in tax	% Change in tax
2016 Estimate	2.422	\$ 569,854,939	\$ 5,642,128	\$ 1,380,189	\$ 13,666	1.00%
2015	2.422	\$ 564,212,810	\$ 5,586,265	\$ 1,366,523	\$ 13,530	1.00%
2014	2.422	\$ 558,626,545	\$ 7,199,057	\$ 1,352,993	\$ 17,436	1.31%
2013	2.422	\$ 551,427,488	\$ 5,459,678	\$ 1,335,557	\$ 13,223	1.00%
2012	2.422	\$ 545,967,810	\$ 2,968,620	\$ 1,322,334	\$ 7,190	0.55%
2011	2.422	\$ 542,999,190	\$ 2,379,790	\$ 1,315,144	\$ 5,764	0.44%
2010	2.422	\$ 540,619,400	\$ 13,775,400	\$ 1,309,380	\$ 33,364	2.61%
2009	2.422	\$ 526,844,000	\$ 9,552,220	\$ 1,276,016	\$ 23,135	1.85%
2008	2.422	\$ 517,291,780	\$ 12,088,895	\$ 1,252,881	\$ 463,754	58.77%
2007	1.562	\$ 505,202,885	\$ 22,259,465	\$ 789,127	\$ 34,074	3.44%

*information obtained from Centre County Assessment Office Tax Duplicate for State College Area School District (most recent data available) , except for the most recent year

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
301.020 Delinquent real estate taxes (<1.0% of above)	\$17,197	\$16,000	\$16,000	\$16,000

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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
301.600 Supplemental real estate taxes	\$483	\$1,000	\$1,000	\$1,000

Each year new tax parcels along with property improvements are added to the tax duplicate. Many of these changes 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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
310.010 Real Estate Transfer Tax (1.25%):	\$1,276,766	\$1,200,000	\$1,200,000	\$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 slightly. The main driver is the number of transfers in any given year. Historically, the township has witnessed consistent parcel turnover. For comparative purposes the township has collected the following amounts in real estate transfer taxes

Year (actual)	Tax	\$ Change	% Change
2016 Proposed	\$1,200,000	\$ -	0.00%
2015 Projected	\$1,200,000	\$ (76,766)	-6.01%
2014	\$1,276,766	\$ (349,306)	-21.48%
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%

310.021 Earned Income Tax (1.40%)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$6,393,294	\$6,396,386	\$6,364,652	\$6,491,945

The Earned Income tax is levied on the employees residing in the Township. The township's tax rate is listed below. The Centre Tax Agency (State College Borough) currently collects the tax. The current collection fee is 2.4% of the tax collected for the Township. This fee is 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.

Based on trend analysis and the current receipts, EIT collections are expected to increase 1% over the next year.

Tax Year	Tax Rate	Gross Taxes	\$ Change	% Change	Fees	Net Taxes
2016 Proposed	1.40%	\$ 6,651,583	\$ 130,423	2.00%	\$ 159,638	\$ 6,491,945
2015 Projected	1.40%	\$ 6,521,160	\$ 127,866	2.00%	\$ 156,508	\$ 6,364,652
2014	1.40%	\$ 6,393,294	\$ 215,828	3.49%	\$ 153,439	\$ 6,239,855
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

310.051 Local Services Tax (\$47 per person)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$334,138	\$310,000	\$310,000	\$310,000

FYE 2014 to current include a 3% fee for collection, shown net of the fee.

Effective January 1, 2009, the Local Services Tax (LST) 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 deducts a 3% collection fee (starting 2013) from gross collections before remitting to the township.

321 BUSINESS LICENSES & PERMITS

321.061 Transient Retailers	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$200	\$500	\$500	\$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

321.062 Home Occupation Permits	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$250	\$200	\$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.

321.080 Comcast Cable Franchise Fee	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$234,428	\$235,000	\$240,000	\$240,000

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 \$4,800,000 in annual gross revenues for all Comcast cable services in Ferguson Township.

321.081 Windstream Franchise Fee	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$3,200	\$7,500	\$3,200	\$3,200

A second cable company, Windstream, 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

322.030 Municipal Liens	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$240	\$0	\$200	\$0

The township has \$11,064 at face (\$14,015 with fees and interest) 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. When a transfer occurs, funds are remitted to the township.

322.081 On Lot Sewage Permits	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$0	\$2,094	\$0

On occasion, the township will receive requests for on-lot sewage permits. This account reflects those receipts.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
322.082 Sign Permits & Renewals	\$11,204	\$11,000	\$11,000	\$11,000

Sign permitting and licenses are being recorded using the Tyler Cloud system operated through the Centre Region Codes. The sign licensing and permit fees remain the same as set in 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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
322.083 Conditional Use Hearing Permits	\$150	\$150	\$150	\$150

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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
322.300 Driveway Permits	\$3,600	\$3,000	\$3,800	\$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. These receipts are driven by the development in the township.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
322.500 Pave Cut Application Fees	\$7,050	\$5,000	\$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.

	2014	2015	2015	2016
322.900 Fiber Optic License				

Fees	Actual	Budget	Projected	Budget
	\$26,714	\$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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
331.010 Magistrate Fines	\$6,588	\$5,000	\$4,000	\$4,000

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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
331.110 DUI Fines/Restitution	\$38,147	\$28,000	\$45,000	\$40,000

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.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
331.120 False Alarm Fees	\$5,325	\$750	\$500	\$500

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.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
331.140 Motor Vehicle/Parking/Grass &				

Weeds / Snow Violations	\$65,793	\$60,000	\$65,000	\$65,000
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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

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341. Interest Earnings	\$23,567	\$31,500	\$30,200	\$32,700

341.000	JSSB Bank Interest	\$20,000
341.000	Ameriserv Bank	\$2,500
341.010	JSSB Earned Income Tax Account Interest	\$0
341.020	JSSB Real Estate Tax Account Interest	\$200
341.100	Morgan Stanley Investment Account	\$10,000

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .75% per annum at Jersey Shore State Bank.

In 2015, the township identified Ameriserv Bank as a financial institution that has offered a 1% interest rate and which the township has invested some idle funds.

342 RENTS & ROYALTIES

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
342.200 Rent of Township Property	\$0	\$0	\$0	\$0

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

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
342.210 COG Building Rental Payment	\$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.

	2014	2015	2015	2016
342.220 Mobile Command				

Post Storage Fees	Actuals	Budget	Projected	Budget
	\$1,280	\$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

351.030 DUI & Corridor Grant Reimbursements	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$43,763	\$45,000	\$45,000	\$42,615

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, 2016.

354 STATE GRANTS

354.022 Buckle-Up Reimbursement	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$7,345	\$4,500	\$1,650	\$1,650

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

354.024 Police Academy Reimbursement	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$0	\$0	\$8,000

This account provides for the reimbursements from the state related to the cost of training officers at the police academy.

354.025 Drive Safe Reimbursement	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$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.

354.027 BNI Local Drug Task Force	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$13,567	\$9,000	\$10,000	\$10,000

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.

The reimbursement is based on township costs.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
354.028 Safe Schools Grant	\$0	\$0	\$0	\$60,000

The PA Department of Education Safe Schools Office provides a grant to reduce violence by placing a School Resource Officer (SRO) in the schools in accordance with PA Act 26 of 1995 and PA Act 70 of 2013. The funding is 100% of the cost of officer (including benefits) (up to \$60,000) related to this program in the first year and 50% of this amount in 2017 if state funds are appropriated. Funds are awarded on a competitive basis. The township expects to assign a full-time officer to this program. The reimbursement is based on township costs.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
354.030 Winter Snow Agreement	\$2,157	\$2,157	\$2,157	\$3,239

In 2015, the township entered into a new 5-year agreement, ending in 2020, with the Pennsylvania Department of Transportation to remove snow and ice from Whitehall Road from Route 26 West College Avenue to Blue Course Drive. The agreement calls for a payments according to the following schedule

Year	Amount
2016	\$3,238.62
2017	\$3,335.79
2018	\$3,435.84
2019	\$3,538.92
2020	\$3,645.09

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
354.070 DCNR Grant Revenues	\$14,000	\$0	\$0	\$20,000

This line item accounts for miscellaneous grant revenues from DCNR, the township has applied for a grant for street tree pruning, which is expected to be received in 2016.

355 STATE SHARED REVENUE

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
355.010 Public Utility Realty Taxes (PURTA)	\$11,852	\$11,732	\$11,142	\$11,142

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.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
355.040 Liquor License Tax	\$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.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
355.050 Act205 Pension State Aid	\$278,833	\$278,833	\$290,094	\$286,221

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. The township received a one-time adjustment in 2015 (2013 audit) in the amount of \$3,873.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
355.070 Foreign Fire Relief Funding	\$143,903	\$143,903	\$139,519	\$139,519

The State provides funding assistance to fund the State College Fire Relief Fund. 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.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
355.080 Marcellus Shale Impact Fee	\$12,015	\$12,015	\$6,010	\$3,000

In 2012, the State implemented an impact fee on the Marcellus Shale drillers under Act 13. 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. For 2016, the amount of impact fee is expected to decrease considerably as the amount of new wells has decreased as depicted in the PUC data for Ferguson Township as shown below



	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
355.090 State Police Fines	\$10,250	\$5,500	\$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

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
356.010 State Forest Lands	\$2,764	\$2,916	\$2,881	\$2,881

The Commonwealth has 4,432.5 acres of State Forest within the township up until 2015. 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 have been added to the state forest in-lieu payment increasing the total to 4855.5 acres.

	2014 Actuals	2015 Budget	2015 Projected	2016 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

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
357.030 County Liquid Fuels Tax Grant	\$0	\$0	\$30,000	\$0

No funding is budgeted for 2016, although an application for funding has been submitted for \$30,000 towards either handicapped sidewalk ramp upgrades or the Blue Course Drive road improvement project.

358 LOCAL GOVERNMENT SHARED PAYMENTS

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
358.300 Custodian Services Revenue	\$25,734	\$26,458	\$25,936	\$26,781

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. 5% overhead is included.

359 LOCAL PAYMENTS IN-LIEU

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
359.000 Penn State Tax Settlement	\$133,035	\$136,731	139,982	\$140,663

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	.5% (est.)	\$136,966	\$3,697
2014	2.35%	\$136,285	\$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	
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361 GENERAL GOVERNMENT REVENUE

361.000/361.300 Administrative Fee/Notary Fee Revenue	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$415	\$0	\$110	\$110

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. as well as notary fees charged.

361.310 Subdivision Plan Submission Fees	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$4,450	\$3,000	\$3,500	\$3,500

The township requires a 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	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$1,700	\$1,600	\$750	\$750

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	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$17,528	\$13,000	\$15,000	\$15,000

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	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$16,580	\$17,500	\$17,500	\$16,000

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	2014	2015 thru 9/30
New Homes	39	40	53
Multi-Units	47	8	8

Additions	50	43	46
Other	224	226	107
Total	360	317	214

The trend is downward with less new activity in the housing market. The budget is adjusted accordingly.

361.331 Rental Permits	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$5,162	\$2,875	\$5,772	\$5,772

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 2015, the township had 3,038 rental units. This \$2 permit fee is an annual amount rather than the previous \$3 three-year fee. The budget represents a 95% collection rate.

361.340 Hearing/Variance Fees	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$11,100	\$5,000	\$6,250	\$6,250

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 25 hearings.

361.410 Lighting Plan Application Fee	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$600	\$500	\$400	\$400

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

361.630 State College Area School District Tax Collection Commission	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$60,344	\$40,000	\$40,250	\$40,250

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 resulted in a reduction in the tax office staffing.

361.650 Tax Certifications	2014 Actuals	2015 Budget	2015 Projected	2016 Budget

	\$6,080	\$6,000	\$6,000	\$6,000
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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.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
361.710 Miscellaneous Bid Fees	\$115	\$100	\$135	\$135

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

362 PUBLIC SAFETY REVENUE

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
362.000 Miscellaneous Police Revenue	\$312	\$0	\$60	\$0

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

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
362.010 Ag Progress Days Revenue	\$5,777	\$5,776	\$6,257	\$6,257

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 105.2 hours @ \$59.48/hour.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
362.101 Police Assistance at PSU Football Games	\$40,989	\$31,000	\$40,149	\$40,149

Revenues are received from Penn State University for assistance at sporting events by the township Police Department. This estimate is based on 675 hours @ \$59.48/hour

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
362.110 Accident Reports	\$3,855	\$3,600	\$3,600	\$3,600

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

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
362.111 Local Background Checks	\$40	\$0	\$15	\$0

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

	2014	2015	2015	2016
362.112 Police Officer Test				

Fees	Actuals	Budget	Projected	Budget
	\$0	\$0	\$1,250	\$0

Every two to three years, the police department solicits new police applicants for officer positions to replace retiring officers or filling anticipated open positions. Applicants are charged a fee to offset the cost of screening test. In 2015, the police department solicited for new applicants.

362.450 Special Events Permits	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$25	\$0	\$25	\$25

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	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$62	\$0	\$0	\$0

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

363.220 Residential Parking Permits	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$243	\$250	\$250	\$250

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

363.500/510 Public Works Services/Miscellaneous Project Revenue	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$1,000	\$0	\$2,580	\$0

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

365 HEALTH SERVICES

365.200 Health Inspection Fees	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$7,939	\$9,000	\$8,500	\$8,500

According to the detail invoices received through September 2015, 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 health inspections.

Quarter	Restaurants/Retail	Others
4 th Qtr 2014	18	3
1 st Qtr 2015	10	2
2 nd Qtr 2015	16	3
3rd Qtr 2015	NA	NA

389 MISCELLANEOUS REVENUE

389.XXX Miscellaneous Revenues	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$2,872	\$0	\$14,510	\$2,000

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.

In 2015, the township received a substantial refund on the health insurance for 2014 in the amount of \$112,840.

389.020 Property Insurance Claims Payments	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$8,825	\$0	\$22,650	\$0

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

389.050 Health Insurance Refunds	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$0	\$112,840	\$0

This line item provides for separate accounting of health insurance refunds.

392 INTERFUND TRANSFERS IN

392.030 Transfers In-Capital Reserve Fund	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$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	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$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	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$68,500	\$0	\$0	\$13,355

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.

Description	2015	2016
Non Uniform MMO	\$172,470	\$174,480
Less: Estimated Township Prepayments	-\$120,000	-\$120,000
Lees: State Aid Allocation	-\$30,947	-\$67,835
Estimated General Fund Refund (\$0 if negative)	\$0	\$13,355

395 REFUNDS OF PRIORS YEARS EXPENDITURES

395.000 Refunds of Prior Years' Expenditures	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$257	\$0	\$0	\$0

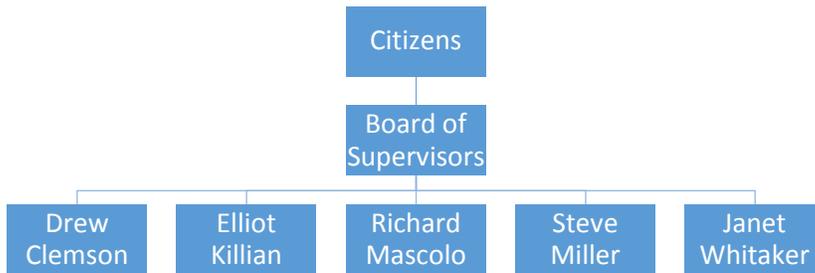
This line item provides for separate accounting of refunds of prior years' expenditures.

01 GENERAL FUND

EXPENDITURES

400 GENERAL GOVERNMENT

Elected Officials Organizational Chart



	2014 Actual	2015 Budget	2015 Projected	2016 Budget
400.105 Supervisors Salaries (see salary schedule)	\$20,833	\$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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
400.240 General Expense	\$4,473	\$3,850	\$3,925	\$4,700

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 \$54 per person plus any facility rental and recognition costs for a total of approximately \$2,700.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
400.320 CNet Contribution	\$18,208	\$16,381	\$18,981	\$20,318

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 employment opportunities, 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 reflects the dues requested for CNET of \$17,718 and includes a \$2,600 capital contribution from Windstream.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
400.330 Transportation	\$248	\$500	\$0	\$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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
400.420 Dues, Subscriptions, Memberships & Conferences	\$8,783	\$10,875	\$8,750	\$9,665

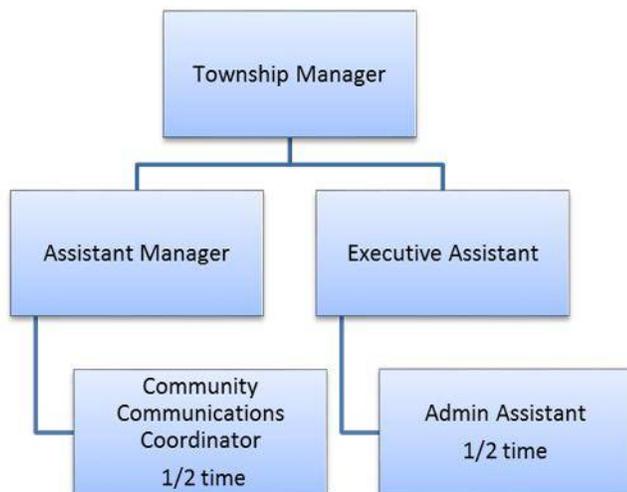
This expenditure items covers the various subscription, memberships and dues expenses of the Board. Included in this expense item are the costs associated with attending the Pennsylvania Municipal League (PML) annual conference. The 117th Annual Convention in 2016 is planned for Lancaster. The budget anticipates that three 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 state mandate reforms. Public hearings on pension reforms and Act 111 Collective Bargaining have been held and as of the writing of this budget, pension reform is a topic of state budget negotiations. 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. The Municipal Utility Alliance providing expertise in energy negotiations. 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 Lancaster, PA	\$2,550
Centre County Township Officials Association	\$250	PML (Pennsylvania Municipal League)	\$5,500
CBICC (Chamber of Business and Industry for Centre County) dues	\$200	Miscellaneous Training	\$500

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 communications, web page updates 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.

During 2015, the staff provided a progress report on goals and objectives included in the Strategic Plan, coordinated the baseball field improvements at the Louis E. Silvi Baseball Complex with assistance from Public Works Engineering and Maintenance Sections, coordinated the Township Welcome Video production, coordinated APEX project on the West College Avenue corridor, coordinated joint meetings with State College Borough Council and State College Water Authority, evaluated street lighting for cost saving alternative lighting, developed Work Force Housing Memorandum of Understanding with Centre County Land Trust, published two print newsletters, 12 eNewsletters, prepared for adoption 25 Resolutions and 11 Ordinances. Personnel activities included the selection of a Director of Planning and Zoning, Community Planner, Arborist, two Public Works Maintenance employees and four part-time Public Works employees. Staff continued to host four Coffee and Conversation events, three Business Leaders Soup/Salad and Sandwich Luncheons, two

Homeowners Association meetings and a meeting with representatives of the agricultural business community to continue to expand our community engagement initiatives.

In 2016, staff goals include completing negotiation of a new collective bargaining agreement with police personnel, assisting the Planning and Zoning Department with consultant selection, a rewrite of the zoning and SALDO ordinances and the process to revise the TSD in conjunction with State College Borough, and manage a Strategic Plan update.

401.110 Township Manager Salary (see salary schedule)(does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$107,755	\$107,463	\$107,463	\$112,859

This line item reflects the salary of the Township Manager.

401.112 Assistant Manager Salary (see salary schedule)(does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$51,823	\$51,687	\$51,687	\$56,446

This line item reflects the salary of the Assistant Manager.

401.114 Administrative Staff Salaries (see salary schedule)(does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$77,728	\$80,535	\$80,535	\$85,208

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.

401.210 Office Supplies	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$2,177	\$3,000	\$2,500	\$3,000

The budget anticipates no increase in this allocation. 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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$7,709	\$12,750	\$14,500	\$5,000

The appropriation for this account has been decreased, as an Open House will not be held. 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, contracted payroll processing, and new hires processing. As part of the community engagement initiative the township has hosted is a business representative's luncheon four times per year to allow for an exchange of ideas with township staff as well as a Coffee and Conversation. This account also includes other expenses that are not accounted for elsewhere within the administration

of the township.

Keystone payroll processing costs (\$6,000) have been moved to Finance for 2016 and thereafter.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
401.320 Communications	\$29,271	\$34,510	\$34,500	\$18,385

This account covers the costs related to communication lines, postage and overnight mail. Communications costs for all departments except for the Public Works and Police Departments is covered under this account. Twenty percent 20% of the operating costs of the phone system is assigned to the Administration department. 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 at Blue Course/Havershire Drive. The costs for 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. For 2016, the internet and website hosting is accounted for in the IT department.

20% of phone service/fax lines	\$1,680	Traffic Signal Master Controller (4) Phone Lines @\$18.75/line/mo	\$900
Long Distance	\$720	Verizon Wireless	\$725
Newsletter Mailing	\$5,000	US Postal Service Routine Postage	\$9,000
Federal Express	\$200	Constant Contact	\$160

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
401.330 Transportation	-\$289	\$0	-\$350	\$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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
401.340 Advertising & Printing	\$16,972	\$24,200	\$19,300	\$21,000

The Township’s Home Rule Charter requires that each Board meeting agenda to 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 change in commercial printer. The costs associated for this budget account are anticipated as follows:

Codification Update	\$3,000	Printing Costs	\$1,000
Display & Legal Advertising	\$12,000	Newsletter Printing and mailing preparation	\$5,000

401.350 Bonding	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$500	\$500	\$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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$5,136	\$5,400	\$5,400	\$5,840

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)	\$3,420	Pitney Bowes Postage Meter (\$250/quarter)	\$1,020
North Central Digital	\$1,400		

401.420 Dues, Subscriptions, Memberships & Conferences	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$6,700	\$10,175	\$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 43 active Credentialed Managers in the Commonwealth of PA and one of 1407 in the United States. To meet the required demonstration

of 40 hours of continuous education and training must be completed annually. Memberships, conferences and subscriptions are outlined as follows:

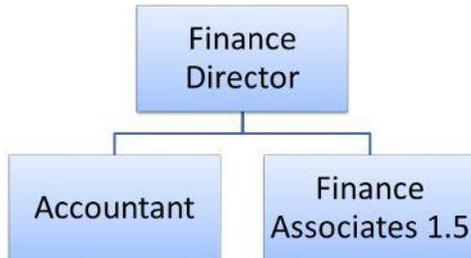
Membership APMM (Association for PA Municipal Management) (2)	\$330	Subscriptions (Governing, Pennsylvanian & PA Township News)	\$100
Conference APMM (May 17-19, 2016) Wyndham Gettysburg Hotel, Manager and Asst. Manager	\$1,100	PELRAS (Three attendees - State College, PA; March 16-18, 2016)	\$610
Membership ICMA – (2)	\$1,500	ICMA Conference (Kansas City, Missouri; September 25-28, 2016)	\$2,500
APMM Executive Development Conference (February 18-19, Omni Bedford Springs Hotel)	\$600	Training Seminars	\$300
PML Conference (October 4-6, Lancaster Marriott) (3)	\$920		

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
401.450 Contracted Services				
	\$0	\$0	\$0	\$7,000

For 2016, this account reflects the cost of a part time contracted staffer to assist in scanning department files as described in the 2016-2020 CIP.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
401.750 Non Capital Equipment				
	\$0	\$500	\$0	\$500

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

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 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

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.

FINANCE ITEMS

With almost two years 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 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.

Public Works -Engineering is investigating several work order systems. One is a software named Facility Dude. This software would be standalone similar to the current Access database system in place. In conjunction with this, engineering is interested in replacing the Cartegraph system. The Facility Dude software would be the replacement for the Access database and the Cartegraph system. An alternative to this would be to incorporate the Springbrook Work Order system, which integrates with the accounting data already in the system. This would take advantage of existing data and not require rekeying certain data. Staff is investigating this option with engineering.

As the township becomes more advanced in technology, other options become available for consideration. One such item is inventory control. Finance is investigating the cost and benefit of implementing an inventory system for the Springbrook system. This system would track small items that do not meet the fixed assets threshold in cost. Small tools, automotive parts and supplies, salt, etc. Finance would collaborate with public works to implement such a project.

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 all revenues, including real estate taxes for the township and the State College School District, as well as services provided by Administration, Finance, IT, Planning & Zoning, Police, and Public Works.

The department also includes payroll and human resource components of employee time and attendance and pensions. Other responsibilities include DUI and BNI grant billing, insurance, fixed assets, and Information Technology.

Treasury management is an important responsibility of the Finance Department. Banking and Investment relationships and debt management.

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, Township 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.

Strategic Planning

The Finance Department aligns with the Township Strategic plan. Such goals and objectives include:

- Monitor short and long term financial stability
- Ensure adequate (police) and highly trained personnel to support a growing dynamic residential, business, and industrial base.
- Create a climate supporting small business and entrepreneurs.
- Implement initiatives to connect young adults with local government and retain talent within the township.
- Improve communications and encourage involvement from residents in local government processes by implementing and maintaining related IT infrastructure and improving transparency and media exposure and eGovernment strategies.
- Participate in regional programs that provide cost effective services to the township residents.

Accomplishments for 2015 include

- Collected the Township and School District Real Estate Taxes.
- Prepared billing and collected Township revenues; made payments to vendors and employees for services rendered including use of electronic vendor billing, vendor payments and receipts.
- Prepared biweekly payroll utilizing Keystone payroll.
- Prepared a Request for Proposal and selection process for auditor for three-year contract.
- Managed fixed assets inventory for the township, insurance and auditors.
- Prepared property insurance and workers comp renewals.
- Managed the computer room hardware and files. Worked with IT vendor to maintain inventory.
- Ordered new computer hardware and software for township.
- Prepared the Comprehensive Annual Financial Report (CAFR) for the 2014 fiscal year.
- Worked with staff through the township annual audit, the liquid fuels audit and the school district audit of the township. The pension audits occur every 3 years.
- Uploaded invoice documents into the Springbrook system for 2014.
- Trained department heads on use of Springbrook system for creating reports, look up account data and enter budget information.

- Prepared financial reports for the staff as needed.
- Reported to the Board and public on quarterly financial results.
- Prepared the monthly Treasurers report.
- Prepared the Capital Improvement Plan for 2016-2020.
- Became a member of the American Fraud Examiners Association to mitigate potential weaknesses in the internal controls of the township.
- Prepared the Annual Operating Budget for 2016.
- Prepared the second Comprehensive Budget document (for 2015), submitted to the Government Finance Officers Association (GFOA) and received the first-ever Distinguished Budget Award for the township.
- Staff attended the meetings of the Finance Directors, the CRCOG Finance Committee, Police Pension Committee, the Board of Supervisors and the Safety Committee.

Goals for 2016 include

- Prepare billing and collect revenues in a timely manner.
- Make payments to vendors and employees for services rendered
- Implement weekly check runs, processing checks requiring only the Township Manager's signature during weeks that the Board of Supervisors is not in session. Checks requiring two signatures will be processed on the weeks the Board of Supervisors is in session. This will improve timeliness of vendor payments and smooth out workflow and in some cases, allow for vendor discounts.
- Process payroll and continue options for integrated of human resources components with the payroll vendor to reduce duplication of work and improve information coordination.
- Continue work to achieve the Government Finance Officers Distinguished Budget Award for the 2017 budget.
- Select and implement replacement for Docuware document management system to improve user friendliness, increase access, reduce long term costs, improve document organization and improve long term storage capabilities
- Continue to work to achieve the Government Finance Officers Comprehensive Annual Financial Report Award (CAFR) for the 2015 financial year.
- Continue to work with staff to implement and train users on the Springbrook Accounting Software.
- Work with administration, professional service providers and vendors follow information technology trends as they can benefit the township.
- Work with colleagues by attending the meetings of the Finance Directors, the CRCOG Finance Committee, the Safety Committee and the Board of Supervisors.
- Collect Township and School Real Estate Taxes
- Order computer systems hardware and software; manage the computer room hardware and files. Work with IT to maintain computer inventory.
- Continue work with implementing the Springbrook Fixed Assets module from the Sage FASGOV

standalone software. Manage fixed assets inventory for the Township, insurance and auditors. Audit the fixed assets and upload photos into the Springbrook program.

- Work with staff through the township annual audit, the workers comp audit, the liquid fuels audit and the school district audit of the real estate tax collection.
- Prepare financial reports for the staff and Board of Supervisors.
- Report to the board and public on the quarterly financial results of the township
- Prepare the monthly Treasurers report
- Prepare property insurance and workers comp renewals
- Prepare the Capital Improvement Plan.
- Work with Administration and the Board on the Strategic Plan...

402 FINANCE DEPARTMENT

402.110 Finance Director Salary (see salary schedule)(does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$63,750	\$75,265	\$75,265	\$80,058

In 2014, the Finance Director cost was split 85%/15% between the Finance Department and the Tax Office. Beginning in 2015, the entire Finance Director salary is recorded in the Finance department.

402.114 Finance Staff Salaries (see salary schedule)(does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$64,497	\$62,927	\$62,927	\$66,717

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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$590	\$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:	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$133	\$200	\$150	\$150

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

402.311 Annual Audit Fees	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$26,060	\$27,295	\$27,295	\$25,500

Pursuant to the Township Home Rule Charter, a certified independent audit is required annually. The audit report for 2014 was prepared by the State College office of Baker Tilly. The township renewed a 3 years contract with Baker Tilly in 2015, ending with the 2017 annual financial statements. This line item also includes fees for completing and filing the Comprehensive Annual Financial Report for 2015.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
402.330 Transportation:	\$15	\$100	\$100	\$100

During the course of conducting township business, finance department employees may be 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. Costs for conferences or seminars are included in 402.420 Dues and Subscriptions.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
402.340 Advertising & Printing:	\$34	\$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. This account also includes costs for employment advertising.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
402.370 Repairs/Maintenance Agreements	\$14,720	\$18,393	\$18,393	\$24,200

This account provides for the software maintenance and updates for the township's Springbrook financial software package as well as HR software. Keystone payroll processing costs are included in the Administration budget. Invoice scanning is now being done in-house.

Springbrook (Accela)	\$15,500	HR software	\$1,500
Keystone Payroll ACA reporting	\$1,200	Keystone Payroll Processing \$250 per pay (previously in Admin)	\$6,000

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
402.420 Dues, Subscriptions, Memberships & Conferences:	\$3,112	\$3,090	\$2,500	\$3,005

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	PA-GFOA (Government Finance Officers Association)	Annual Membership	\$130
Finance Director	GFOA National	Annual Membership	\$160
Finance Director	PICPA (Pennsylvania Institute of Certified Public Accountants)	Annual Membership	\$265
Finance Director	GFOA (Government Finance Officers Association)	National Conference (Toronto, Canada)(May 22-25)	\$1,100
Accountant	Aspen Publishers guide to payroll	Annual Subscription	\$275
Finance Director/	Association of Certified Fraud Examiners	Dues	\$175
Finance Director/ Accountant	Miscellaneous	Professional Publications	\$300
Finance Associate/ Accountant	Various	Seminars (32 hours)	\$600

402.750 Non Capital Equipment	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$396	\$0	\$0	\$500

Occasionally, the department has a need to replace a piece of equipment due to age or obsolescence. This account reflects those items costing less than the \$2,500 threshold of capital items. For 2016, this includes a 2 drawer fire safe filing cabinet for payroll files

403 TAX OFFICE

403.112 Tax Administrator Salary (see salary schedule)(does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$11,258	\$0	\$0	\$0

Beginning in 2015, the entire Finance Director salary is recorded in the Finance department.

403.114 Tax Services Staff	2014	2015	2015	2016
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Salaries (see salary schedule)(does not include merit)	Actual	Budget	Projected	Budget
	\$36,233	\$36,340	\$36,340	\$37,660

This line item provides for the salary of one Finance Associate.

403.210 Office Supplies	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$206	\$1,000	\$500	\$500

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

403.240 General Expense	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$53	\$50	\$50	\$50

This account covers miscellaneous expenses for the tax office not accounted for elsewhere. For example, petty cash reimbursements for meetings and miscellaneous expenses.

403.317 Tax Collection Committee	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$30	\$500	\$500	\$640

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

403.320 Postage	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$2,884	\$3,650	\$3,650	\$3,650

This line accounts for the expenses associated with mailing the township's Earned Income and Real Estate tax statements and reminder notices in accordance with state law. The standard first class postage rate is expected to remain at 48.5 cents.

403.330 Transportation	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$50	\$25	\$50

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

403.340 Advertising & Printing	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$844	\$1,000	\$1,000	\$1,000

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

Office.

403.350 Bonding	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$413	\$800	\$500	\$500

The bonding cost is based on the largest amount of cash on hand at one time. 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 the tax allocation of the real estate duplicate. For 2016, the township allocation is 6% and the school allocation is 94%. This account represents the township portion.

403.370 Repairs/Maintenance Agreements	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$134	\$100	\$100	\$100

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

403.420 Dues, Subscriptions, Memberships & Conferences	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$400	\$200	\$200

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

403.450 Contracted Services	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$2,962	\$2,800	\$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.

404 LEGAL SERVICES

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
404.310 – 404.317 Legal	\$16,305	\$22,500	\$15,800	\$32,500

General legal services are averaging approximately 13 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 2016. 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. During 2016, the township and Police Association will work towards a new collective bargaining agreement as the current agreement expires in 2016. A total of \$15,000 has been budgeted in 2016. Additionally, 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	\$ 4,000
404.315 Other – Labor/Human Resources	\$15,000

406 CENTRE REGION COUNCIL OF GOVERNMENTS-ADMINISTRATION (CRCOG)
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406.530 CRCOG Administration	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$104,566	\$104,555	\$104,555	\$100,346

This represents the township's share of funding for the Centre Region COG Administration. For further details, please refer to the 2016 COG Budget.

Year	COG Formula	Amount	\$ Change
2016	26.79%	\$100,346	-\$4,209
2015	26.34%	\$104,555	-\$11
2014	26.34%	\$104,566	\$12,070
2013	26.51%	\$92,496	\$8,927
2012	27.97%	\$83,569	-\$5,613
2011	28.047%	\$89,182	

406.532 CRCOG Building Capital	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$4,871	\$4,871	\$4,871	\$5,090

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2016 COG Budget.

Year	COG Formula	Amount	\$ Change
2016	26.79%	\$5,090	\$219
2015	26.34%	\$4,871	\$0
2014	26.34%	\$4,871	\$56
2013	26.51%	\$4,815	\$69
2012	27.97%	\$4,746	\$83
2011	28.047%	\$4,663	

407 INFORMATION TECHNOLOGY

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
407.240 General Expense	\$315	\$500	\$350	\$500

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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
407.370 – Repairs/Maintenance Agreements	\$31,850	\$37,585	\$37,585	\$52,447

For 2016, the budgeted annual license/maintenance contracts costs are as follows:

With the proposal to replace Docuware with some other more user-friendly system, the maintenance agreement costs are not included.

Two new items replace the Cartegraph costs, Paver and Terraflex software.

The police Records Management System, the Springbrook software and the HR software are included elsewhere in the budget.

SCB/Comcast Fiber Optic cable	15,000	EVOGOV Web Hosting	\$1,500
SCB-network	\$4,400	SCB-Email (76)	\$9,360
SCB-Backup	\$5,000	Township Engineer AutoCAD License and support	\$2,200
ESRI licenses (3)	\$4,200	SCB VPN Licenses (10)	\$500
Paver Software (new)(engineerin g)	\$1,005	TRAK fuel system annual software maintenance	\$3,000
Terraflex Software (new)(engineerin g)	\$400	Microsoft Office 365 (10)	\$1,200

Infradapt Phone	\$4,182	Miscellaneous	\$500
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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
407.452 – Computer Services	\$45,700	\$50,771	\$50,771	\$55,500

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

In 2015, the township renewed the contract with Hinton and Associates (2015=\$3,865 per month). Hinton will be the liaison for the township network, software, hardware and connections issues other than the police RMS or police vehicles, which is managed by the State College Borough. Much of the help desk service work can be done remotely. The new contract provides for semimonthly onsite visits. Services include setup and delivery of new pcs/laptops/tablets as well as IT strategic planning and budget preparation assistance. New servers, switches, network software installation are additional charges. The new contract provides for setup of 10 units.

The State College Borough maintains 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 Borough contract expires 12/31/2016.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
407.750 Replacement Equipment	\$20,840	\$15,500	\$15,500	\$12,300

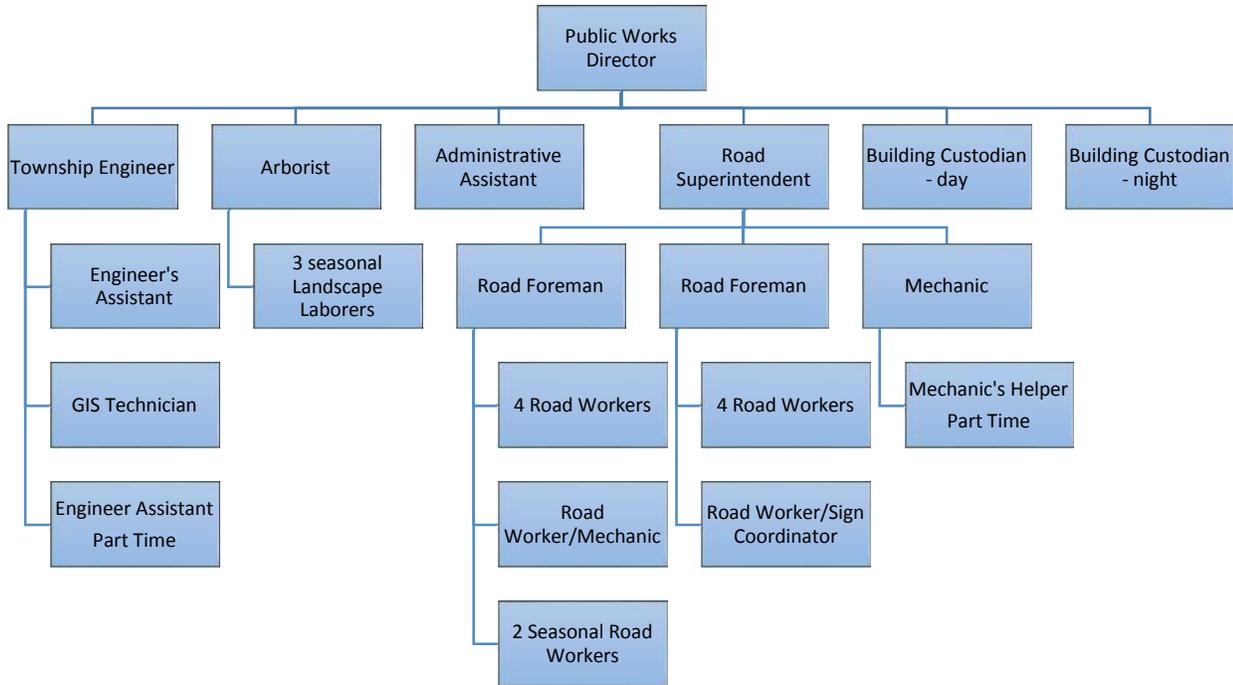
Beginning in 2014, the capital equipment threshold was increased from \$1,000 per item to \$2,500. Items cost less than this threshold are considered operating for the General Fund rather than the Capital Reserve Fund. The lifespan of pcs is estimated to be 5 years. Ten units are budgeted to be replaced in 2016. Included in this line item is the cost of new computers, laptops, tablets and associated operating system and office software. This account also includes funds for replacing printers or scanners as needed.

NUMBER	NAME	TYPE	AMOUNT
5110	C Leidy	PC	\$1,000
5120	H Bird	Laptop	\$1,200
5109	F Drawl	PC	\$1,000
5106	D Voigt	PC	\$1,000
new	D Pribulka	Tablet	\$1,000
5111	M Kunkle	Laptop	\$1,200

5107	J Mayer	PC	\$1,000
5119	D Clemson	Laptop	\$1,200
5118	R Hendrick	PC	\$1,000
5123	R Seybert	TBD	\$1,200
5121	A Day	PC	\$1,000
	Various	Printers/ Scanners	\$500

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 2016, the Public Works Department seeks to hire a part time engineer assistant to replace the engineering intern position. Duties include assisting the Township Engineer with the inspection, correspondence, contract preparation and administration of the following programs or contracts: sidewalk inspection and contract 2016-C22, the Municipal Separate Storm Sewer (MS4) permit program requirements from PaDEP, Contract 2016-C9 Microsurfacing, Contact 2016-C8 Line Striping and Pavement Markings including coordination with piggyback municipalities, PA One Call Program, and traffic signal inspections. The Department currently includes 23 full time employees consisting of an Engineering section, a Road Maintenance section, a Building Maintenance Section, and a Street Tree Section. The Department hires seasonal workers to assist with roadwork and landscaping work. In addition, a part time mechanic's helper assists the mechanic. 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, maintaining traffic signals, managing the sidewalk inspection program, and managing the Municipal

Separate Storm Sewer System (MS4) Program. 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,
- 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 (MS4) 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

Examples of major Engineering Services projects in 2015 are noted below:

Asset Management System: In 2015, the Department continued utilization of the Geographic Information System (GIS) and a 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 2015, 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. In 2016, the Department will discontinue use of Cartegraph and manage assets with other software that is less expensive and easier to use.

Contract 2014-C3 Rosemont/Selders Drainage Project: Utility work for this project began in 2014, however construction of the drainage project continued in 2015.

Contract 2015-C1 Piney Ridge Paving Project – This project was designed in 2015 and construction postponed until 2016 based on drainage concerns expressed by residents at the project open house and Board of Supervisor meetings. The project was redesigned to include roadside swales and driveway adjustments.

Contract 2015-C2 Suburban Avenue Paving and Drainage: The engineering (hydraulic and hydrology study) was completed to determine the adequate pipe sizes and structure to accept and

carry storm water under Suburban Avenue to Suburban Park. Public Works completed base repair of the road pavement. Construction is planned for 2016.

Contract 2014-C4 Cecil Irvin Park (formerly Westfield/Hillside Park) – This project was designed in 2014 and constructed in 2015.

Contract 2015-C5 Valley Vista Drive/Bachman Lane Intersection – An engineering study to collect data and evaluate options to improve traffic at this intersection started in 2015.

Contract 2015 C 6 Science Park Road/Sandy Drive Intersection - An engineering study to collect data and evaluate options to improve traffic at this intersection started in 2015.

Contract 2015-C7a Fuel Contract – Each year staff bids and administers a contract for diesel and unleaded gas.

Contract 2015-C7c Asphalt and Aggregate - Each year staff bids and administers a contract for asphalt and aggregate.

Contract 2015-C8 Pavement Markings: Completed painting all lines and any necessary legend work on all township roads. Adjoining municipalities piggyback on this contract.

Contract 2015-C9 Microsurfacing: In 2015, staff continued implementation of this pavement preservation program. Harris Township and College Township piggybacked on this annual contract.

Contract 2015-C10 Bike path Sealcoat/Paving - Public Works conducted maintenance work including edge trimming, base repair, crack sealing, sweeping on numerous bike paths prior to award of this contract to apply a double sealcoat application to extend the life of the asphalt bike paths. State College Borough piggybacked on this contract and sealed a number of park parking lots.

Contract 2015-C13 Street Tree Replacements: Street trees in Sylvan View and along Blue Course Drive and other miscellaneous locations throughout the township were planted in the Spring of 2015. The trees replaced existing dead and diseased ash trees infected with the emerald ash bore.

Contract 2015-C14 Street Tree Pruning – Based on a recent street tree inventory, staff prioritized trees in need of pruning and prepared a contract for pruning work in November of 2015.

Contract 2015-C16 Fire Training Trailer Shelter – Staff prepared contract documents and plans to build a shelter to house equipment for COG. Staff prepared a request for proposal for engineering services to prepare a site plan. Design was completed and a site plan was prepared and presented to the Planning Commission and Board of Supervisors for approval.

Contract 2015-C19 Teener Field Upgrades – Staff contributed to this project by preparing a site plan used in conjunction with the electrical plans to make improvements to the ballfield including new lighting. Public Works crews excavated and installed conduit for the project.

Goals and Planned Projects for 2016

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 projects:
- Knob Hill repairs and paving,
- West College Avenue Streetscape (sidewalk) Final Design, Right of Way Acquisition, Utility Relocation, and bid letting for a 2017 construction,

- Tadpole Road (from W Gatesburg Road to Whitehall Road) repair and paving,
- West Cherry Lane (west of Atherton Street) repair and paving,
- Science Park Court repair and paving,
- Denton Avenue repair and paving,
- Cromer Drive repair and paving,
- Kennelworth Court repair and paving,
- Conover Lane repair and paving,
- Engineering study for a new turn lane on W Aaron Drive between Martin Street and N. Atherton Street,
- Design of traffic signal improvements at W College Ave/Corl Street (50% local share of Green Light Go Grant if successful)
- 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,
 - Valley Vista/Bachman Lane intersection improvements or Science Park Road/Sandy Drive intersection improvements based on a Study and Design yet to be completed,
 - 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,
 - Inspect and document the condition of 92 miles of roadway.
 - Conduct condition assessments and inventory assets such as signs, storm water inlets and sidewalks and prepare sidewalk repair contract,
 - Update road construction standard drawings,
 - Complete engineering traffic studies, collect traffic volume and speed data as needed.

408.110 Public Works		2015	2015	
Director’s Salary (see salary schedule)(does not include merit)	2014 Actual	Budget	Projected	2016 Budget
	\$88,423	\$88,182	\$88,182	\$92,166

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

408.112 Township Engineers Salaries (see salary	2014 Actual	2015 Budget	2015 Projected	2016 Budget
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schedule)(does not include merit)	\$130,522	\$131,082	\$131,082	\$137,006
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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)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$75,652	\$82,166	\$82,166	\$84,806

This line item provides for the salary for the Public Works Administrative Assistant and the GIS Technician. The Arborist is included in department 455.

408.115 Part time Engineering Assistant Wages (see salary schedule)(does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$7,722	\$11,750	\$8,000	\$22,500

A part time engineering assistant is requested to assist with the workload in the Engineering Section as described in the above narrative. (Work hours estimate: 50 weeks @ 20 hr. /week @ \$22.50/hr. - no benefits.

408.210 Office Supplies	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$1,793	\$2,100	\$3,100	\$3,100

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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$890	\$1,700	\$1,800	\$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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$14,592	\$0	\$0	\$0

Surveys and drawings for other 2016 capital road projects will be accomplished in-house.

408.317 Engineering – Specialties	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$5,280	\$21,500	\$21,500	\$31,500

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) and consultant fees associated with revisions to the Township Storm water Ordinance (\$6,000).

408.320 Communications	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$4,877	\$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.

408.330 Transportation	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$7	\$150	\$150	\$150

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

408.340 Advertising & Printing	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$3,033	\$2,700	\$5,400	\$4,000

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.

408.370 Repairs / Maintenance Agreements	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$2,107	\$3,270	\$3,270	\$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.)	\$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.)	\$640
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408.420 Dues, Subscriptions & Memberships	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$10,224	\$10,758	\$2,000	\$6,128

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 or GIS \$2,000	APWA National Conference in Minneapolis, MN attended by Public Works Director \$2,500
PSATS, PML, LTAP, other training as noted in narrative \$300	
Group Membership to American Public Works Association \$400	Transportation Engineering and Safety Conference at PSU for Township Engineer and Public Works Director \$230 x2 = \$460
Institute for Traffic Engineers membership \$283 for the Township Engineer	Publications/Manuals = \$200

408.750 Office Furniture & Equipment	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$2,417	\$2,500	\$500	\$0

Nothing is budgeted for 2016.

409 GENERAL GOVERNMENT BUILDINGS

409.114 Custodian Salary (see salary schedule)(does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$66,068	\$66,945	\$75,611	\$70,659

This line item provides for the salaries of two full time custodians. Centre Region COG will reimburse 1/2 of one custodian. Staffing changed in 2015 as the previous custodian retired.

409.180 Custodian Overtime	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$500	\$0	\$500

This line item covers any required overtime.

409.210 Safety Training/Supplies	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$500	\$500	\$0

This account has been used to record the cost of the safety committee and related costs. Those items have been moved to public works since they better reflect the activities of the public works staff.

409.220 Operating Supplies & General	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$7,433	\$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. Since items that cost less than \$2,500 are not included in the CIP and are included in the operating budget, this item is increased from past years to cover the cost of small equipment replacements such as vacuum cleaners and dehumidifiers.

409.250 Repair & Maintenance & Contracted Services	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$31,247	\$33,000	\$33,000	\$33,580

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 \$165/mo. x 12 mo.	\$1,980	Central Station Monitoring (fire protection, sewer pump station) and Door Access System Support	\$500
Pest Control	\$950	Carpet cleaning (twice per year, \$1,115 x 2) - Nittany Chem-Dry	\$2,230
HVAC Inspections and Maintenance repairs Allied Mechanical and Electrical (estimate \$3,000 for PM and \$5,000 for small repairs)	\$8,000	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 - Scotts	\$1,500	Emergency Generator & ASCO transfer switch Service - CAT	\$926
Roof Inspections Marcon (\$500 PM and \$2,500 for small repairs)	\$3,000	Halon System Inspection (fire suppression) - Kistler O'Brien	\$620
Fire extinguisher inspections & refills Swartz	\$1,125	Other services including locksmith services, replacing through wall HVAC units, sewage pump service and repair and replacements, parking lot light repairs, man door and overhead door repairs and other	

		building repairs.		
	2014 Actual	2015 Budget	2015 Projected	2016 Budget
409.361 Electricity	\$26,825	\$32,500	\$32,500	\$33,000

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 Price to Compare rate of 7.95 cents per KWH. This budget estimates the average annual cost of electricity at 83 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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
409.362 Heat (Gas)	\$12,136	\$12,075	\$12,075	\$12,200

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 2016. 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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
409.366 Water	\$1,284	\$1,250	\$1,250	\$1,300

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

410 PUBLIC SAFETY

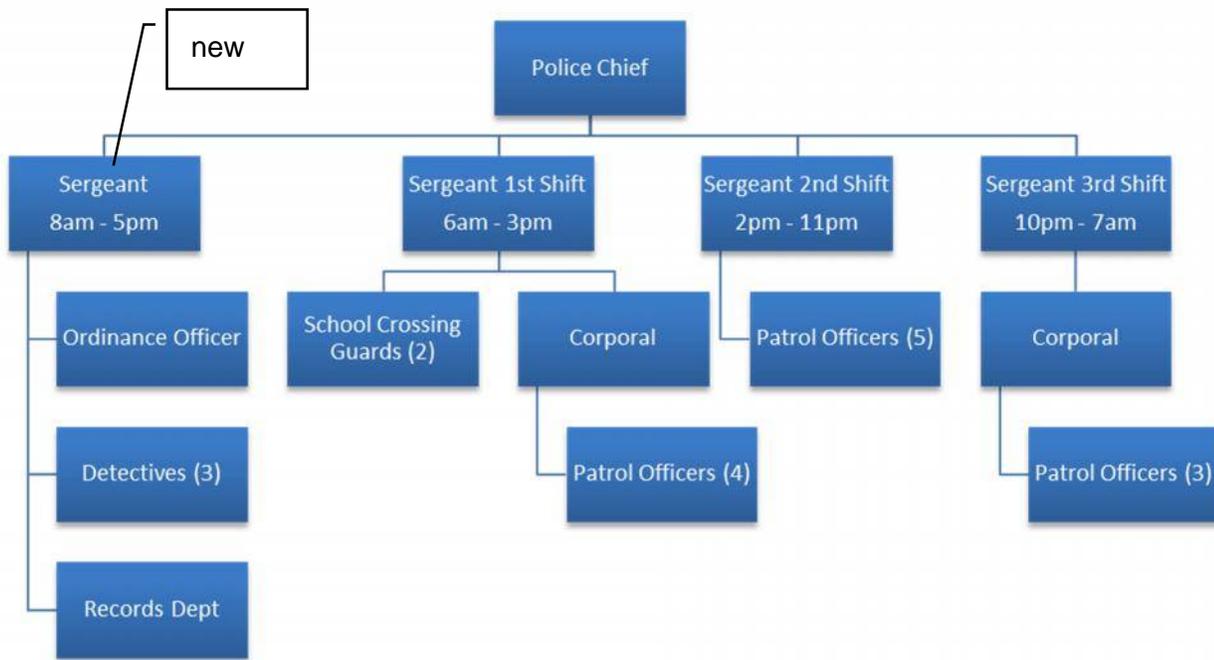
Police Staffing

The department is requesting an additional sergeant position to remedy the disproportional workload of the daylight sergeant currently. This new position is represented in the chart as the 8am to 5pm Sergeant. This new position would supervise the detective unit, records office and ordinance officer as well as serve as the Accreditation Manager. The position would be promoted from within, thereby creating a new entry-level officer position.

Organizational Chart 2016

The proposed 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. The prospective school resource officer is not included in the chart at this time.

The Administrative Sergeant also serves as the Accreditation 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 currently consists of 21 full time sworn personnel (an additional officer is requested for 2016 as reflected in the organizational chart above), 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.

Ferguson Township is rated one of safest communities in Pennsylvania.

50. Ferguson Township

Ferguson Township offers plenty of open space, culture, and diversity. Plus, it's protected by law enforcement officers who take courses like [Crisis Intervention Training](#) to help them better serve the public. With all Ferguson has going for it, it's no wonder it's a popular place to live and work.

Violent Crimes per 1,000: .78

Property Crimes per 1,000: 6.85

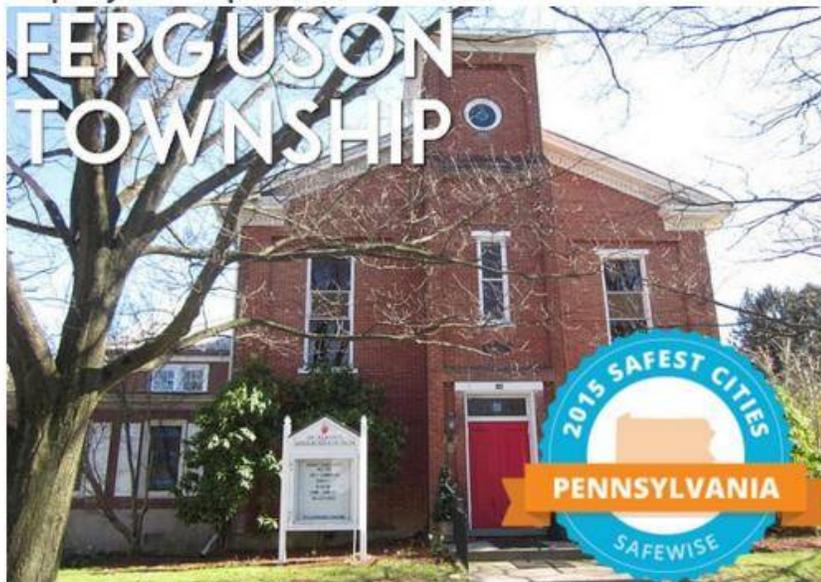


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2015 Accomplishments

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

- During the last twelve months, responded to 4,782 calls for service, a 1% decrease over the previous period. Serious crime is down 1% and all other crime is down .4%. This maintains our status as one of the state's and nation's safest communities.
- Officers made over 2,790 traffic stops, 309 criminal arrests, and over 430 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.
- 91 background checks were completed.
- The Drug Detective conducted or participated in over 53 Drug Task Force buy/bust/search warrant incidents, in addition to 26 self-initiated and 32 assigned criminal investigations not related to drug investigations. Several trial and suppression hearings were held on mid-level dealers who resided or conducted business in the Township as well as throughout Centre County. (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).
- A new subcommittee of the County Justice Advisory Board has been formed to address the opiate (abuse and addiction) epidemic. The Chief is a member. As of this fall, there has been six opiate drug overdoses in the township, one of which resulted in death, and four, which were administered Narcan by EMS, which likely saved their lives. This is the same number of opiate overdose calls as 2014, and double of those in 2013.
- Six patrol officers were recognized for their efforts in saving a three-month-old baby, 67-year-old man and 71-year-old man in separate CPR call responses. All patients lived and are doing well.
- Processed over 1,650 items of evidence or property that were recovered, found, seized or kept for safekeeping. This is double the number of last year. 70 bicycles were prepared for auction by public works.
- Conducted testing to develop a new prospective candidate list. 44 took the written test. (In accordance with Strategic Plan Goal 2.0 to maintain staffing and expertise in keeping with demands of the growing population.)
- Twelve missing persons incidents were investigated, at least half of which resulted in considerable investigative time in the first hours until the person was located. Considerable time continues to be spent on the disappearance of Jennifer Cahill Shadle, but her whereabouts remain unknown.
- Scam calls continue to increase from off shore solicitors.
- Officers responded to 92 serious crashes, one of which resulted in a fatality. Investigations were led by our certified crash reconstructionists (In accordance with Strategic Plan Goal 2.0 to maintain expertise in keeping with demands).
- Three child pornography cases were investigated and prosecuted.
- Officers responded to 138 calls involving persons in emotional or mental health crisis, utilizing the tenets proposed in Crisis Intervention Team training. 90 referrals were made to mental health services. This service approach was recognized as one of the reasons our community is a safe one, and the topic was featured on a local radio station talk show.
- Ten cases were referred to Children & Youth Services and three to the Agency on Aging.
- Officers participated in community events such as the Special Olympics Torch Run, Law Day, the Annual Bike Rodeo, TRIAD Citizen's Police Academy, Camp Cadet and conducted many ride-alongs, student interviews and station tours. One PSU sophomore in Crime, Law and Justice is being mentored as part of PSU's mentoring program. One sergeant graduated

Leadership Centre County. New this year is the Community and Campus in Unity group, which was formed to promote a multi-cultural community that, respects and celebrates diversity; the Chief is a member. (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.

- Over 100 child safety seat inspections were made as part of a special grant initiative.
- The tactical, containment and negotiation teams responded to two call outs this past year and participated in training sessions around the area. (In accordance with Strategic Plan Goal 2.0 to maintain expertise in keeping with demands & 8.0 Enhance and continue, regional programs that positively affect quality and cost of service delivery).
- The Chief continued service on the PA Chiefs of Police Association's Legislative Committee, and is 1st VP of the Central PA Chiefs of Police Association.
- Substantial progress continued on the completion of the policies and proofs of compliance as well as infrastructure and equipment upgrades necessary for Accreditation (Strategic Plan Goal 7.0).
- The newly installed recording system in the interview rooms was completed and tested.
- Support of the Child Advocacy Center by Board membership (Chief) and Multi-Disciplinary Investigative Team membership (Detective) continued. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- Continued support of Domestic Violence/Sexual Assault/Stalking best practice response by representation on Women's Resource Center Board (Chief) and County Task Force (Detective). The Chief also participated in the updating of countywide policy and protocols addressing these same crimes as well as those of child abuse. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- Increased officer presence in local public and private schools. More than 90 school walk-throughs were conducted in the first 9 months of the year. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- Worked with local cyclists to address their safety concerns. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- Continued the process of replacing the existing regional mobile data and records management system as the current system is at end of life. The RFP is being finalized at time of writing.
- Continued research and assessment for car and body cameras. (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.
- Handled multiple Right to Know requests.

2016 Initiatives

- Attain Accreditation Status. (Strategic Plan Goal 7.0).
- Complete hiring and promotional processes for positions as approved by the Board of

Supervisors. (In accordance with Strategic Plan Goal 2.0 to maintain staffing and expertise in keeping with demands of the growing population.)

- Identify and contract with a new Mobile Data/Records Management System vendor(s) to replace our current regionally shared system due to its end of life. Begin data conversion and system installation. (Strategic Plan Goal 8.0 Enhance and continue regional programs that positively affect quality and cost of service delivery).
- Institute an upgraded evidence and property management system held over from last year awaiting selection of the new regional system above.
- Draft ordinance updates for Board of Supervisors consideration on those dealing with towing, 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 (Spring Township, Patton Township, Bellefonte Borough, State College Borough, Penn State) and the Centre County Emergency Communications Center.

Fuel	\$500
Vehicle Maintenance	\$2,400
Cleaning	\$128
Vehicle Insurance (Penn Prime)	\$600
Mobile Computer Software Costs (2 @ \$2,000 each; new system)	\$4,000
Mobile Hotspot (12 mos. @ \$40/mo.)(PSU)	\$480
Consumables	\$100
Equipment Upgrades	\$100
Satellite Phone	\$750
IT services	\$3,000
Vehicle Storage	\$1,280
Total	\$14,338

410.110 Police Chief Salary (see attached salary schedule)(does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$95,878	\$97,508	\$97,508	\$99,973

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

410.112 Police Officers Salaries (see attached salary schedule) (does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$1,345,013	\$1,397,832	\$1,397,832	\$1,480,445

This line item provides for the salaries of the Police Sergeants, Corporals, Detectives and the Patrol Officers under a collective bargaining agreement ending December 31, 2016. This also includes step adjustments, but not longevity pay, which is included in a separate line item. For 2016, the budget includes one new officer, and promotion for one officer.

410.114 Police Staff Salaries (see attached salary schedule) (does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$73,157	\$73,049	\$73,049	\$76,116

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

410.179 Longevity Pay	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$16,302	\$18,269	\$18,269	\$20,284

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 2016: 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	\$2,639	Off. Mike Lamb	11/19/2001	\$1,200
Sgt. Chris Albright	09/28/1992	\$2,544	Sgt. Ryan Hendrick	05/01/2001	\$1,200
Cpl. Tim Stringer	08/01/1995	\$2,140	Det. Josh Martin	10/18/2004	\$1,100
Off. Andrew J. Ettaro	07/01/1998	\$1,761	Off. Travis Park	12/05/2005	\$1,000
			Off. Kevin Laudenslager	01/30/2006	\$900

			Det. Jon Mayer	040/4/2006	\$900
			Cpl. Brian Rose	01/02/2007	\$800
			Off. Walter Embser	01/02/2007	\$800
			Off. Shawn Morrison	12/01/2007	\$800
			Off. Jeff White	07/01/2008	\$700
			Off. Bill Chambers	08/01/2008	\$700
			Det. Devon Moran	02/01/2009	\$600
			Off Shawn Slater	01/01/2010	\$500

410.180 Public Safety Overtime	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$163,972	\$174,725	\$135,500	\$148,045

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)	\$14,191	Drive Safe (Grant)	\$3,000
BNI/Drug Task Force	\$6,000	STEP	\$6,000
Buckle Up (Grant)	\$4,500	Community Relations/Crime Prevention	\$5,300

		Programs	
PSU (Football games & Ag Progress)	\$38,000	General	\$71,054

410.191 Uniform Equipment Purchases	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$37,020	\$33,928	\$33,671	\$36,549

This account reflects the cost of outfitting new officers and replacement of worn or damaged items of existing officers. Several items, such as the cell phone forensic system update, trail cameras, varmint rifles and handgun lights were moved to this account from the capital improvement budget as per direction, resulting in the substantial line item increase.

Outfit 1 officer (includes handgun & portable radio). Contingency or preparation for 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

Cell Phone Forensic System Update. This request is for a two-year extension of our cell phone forensic software license and the newest password-cracking tool. This software is used in many investigations as virtually every criminal has a cell phone, which contains items of evidentiary nature.	\$3,424	Mobile Surveillance video cameras for investigations. Includes cable box, mount, batteries & lock. (3 @ \$865 each)	\$2,595
.22 Caliber varmint rifles for the patrol cars & ordinance officer (11 @ \$210 each)(trade in existing)	\$2,310	Remaining half of replacement department handgun tactical lights. (13 @ \$248 each + \$30 shipping)	\$3,254
Dress blouses & leather gear are requested by Sergeants for formal events (4 @ \$450 each)	\$1,800	Ballistic Vests (4 @ 1,000) (5 year life)	\$4,000
		Unanticipated items	\$2,500

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.210 Office Supplies	\$3,495	\$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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.225 Criminal Investigations	\$1,910	\$2,734	\$2,000	\$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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.231 Vehicle Fuel - Gasoline	\$40,235	\$54,343	\$32,000	\$48,827

The department vehicles are estimated to use 19,500 gallons of unleaded 89-octane fuel at \$2.50/gal, and 30 gallons of diesel fuel at \$2.55/gal.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.233 Vehicle Fuel – CNG	\$4,771	\$6,000	\$4,500	\$8,750

Three (3) CNG patrol vehicles (Tahoes) are estimated to use 5,000 Gas Gallon Equivalents at \$1.75/gallon via PSU.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.234 Oil, Lubrication and Fluids	\$5,663	\$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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.240 General Expenses	\$5,001	\$10,000	\$8,000	\$9,400

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 promotional testing will be scheduled this year). Also included are employee random drug and alcohol testing charges.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.242 Ammunition & Related Expenses	\$14,858	\$10,268	\$10,268	\$11,000

This account reflects the costs of firearms equipment maintenance, and range supplies and costs.

Firearm ammunition, related training items for training in the issued handgun, shotgun, patrol rifle, department sniper rifles, and Simunitions.	\$10,550
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Fees to use ranges or other facilities for firearms training (\$250 Outdoor Sportsmen's Club, \$200 Fulcomer Farm)	\$450
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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.249 Community Relations/Crime Prevention	\$2,173	\$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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.251 Vehicle Parts	\$22,465	\$30,000	\$30,000	\$30,000

This account covers tires, brakes, regular service, repairs, replacement parts and any other required maintenance necessary to maintain the police vehicles in a safe operating condition. This includes all the vehicles on the fleet map except for the Mobile Command Vehicle that is covered in a separate category.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.315 DNA Testing	\$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 2015 at time of writing.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.317 Contracted Salaries & Wages/Equipment (DUI)	\$21,394	\$34,488	\$20,000	\$28,424

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 \$42,615 is split (approximately 1/3 Ferguson and 2/3 other) between Ferguson Township & the other participating agencies. The grant funding has been reduced slightly from last year.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.320 Communications	\$9,859	\$11,000	\$8,700	\$9,300

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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.327 Radio Maintenance	\$209	\$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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.330 Transportation	\$3,678	\$4,300	\$4,000	\$4,000

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 according to state law. Also included are the costs of court related transportation and reimbursement for police officers use of personal vehicles at the IRS rate.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.340 Printing & Advertising	\$860	\$3,900	\$4,650	\$4,000

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). This account also includes costs for bi-annual advertising for police testing (2015).

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.370 Repairs & Maintenance	\$7,974	\$7,500	\$7,500	\$7,500

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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.380 Outside Vehicle Repairs				

\$8,898 \$6,000 \$5,000 \$6,000

Required vehicle maintenance provided by outside sources as estimated that may include but are not limited to, emission inspections, rotor service, transmission repair, towing, and front-end alignment.

410.420 Dues, Subscriptions, Memberships & Conferences	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$7,392	\$20,142	\$8,000	\$14,780

International Association of Chiefs of Police (IACP) Memberships (2) \$525 & Conference (1 person) in San Diego 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	MAGLOCLLEN Department Membership (\$400) & Conference (1 @ \$800 Atlantic City, NJ in April)	\$1,200
Central PA Chiefs of Police Association Membership (\$60) & Quarterly Meetings (4@\$50)	\$260	PA Homicide Investigator's Association Dues (\$60) & Conference (\$600 in State College)	\$665
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.	\$1,500	International Association of Property & Evidence Managers (Membership)	\$50
Cell phone forensic software certification for newly trained detectives (2 @ \$300 each).	\$600	CWCOG (Central Westmorland Council of Governments) Integrated Co-operative Purchasing Membership (for	\$175

		purchasing Department vehicles)	
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
Miscellaneous manuals, publications & costs associated with seminars & conferences	\$500	International Association of Financial Crimes Investigators Conference (5-day conference for 1. Location to be announced.)	\$1,895
West Publications Criminal Justice Pamphlet (14 @ \$45)	\$630	National Law Enforcement Directory	\$150
DUI Conference for Co-coordinator (Reimbursable by grant)	\$600	Pocket Crimes & Vehicle Code (14 @ \$18 each)	\$252
PA Police Law Services Bulletin	\$220	PELRAS Annual Conference	\$250
IACP Policy Database Access	\$500		

Account Number	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.450 Contracted Services	\$48,843	\$52,927	\$38,000	\$54,078

<p>The regional MD/RMS (Mobile Data/Records Management System) is the primary record keeping system for the police department. It functions in house over the fiber optic connection to the server at State College Borough, and in the cars over a wireless data network. The system will be replaced this year. Our share of the system software yearly maintenance costs is \$6,713 (.17*\$39,488) and is paid through June. Should the new system be operational later than anticipated, this cost may need to be renewed for another year. Additional 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 typically about \$9,000 (\$900/unit *10 units). \$3,150 is included for the yearly mobile computer hardware maintenance agreement (9@\$350) should they not need to be replaced for the new system 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>	<p>\$32,800</p>
<p>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.</p>	<p>\$4,800</p>
<p>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).</p>	<p>\$6,300</p>
<p>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).</p>	<p>\$2,650</p>
<p>This figure is the township's share of the Mobile Command Vehicle capital and operating Costs.</p>	<p>\$2,868</p>
<p>This line item is the township's anticipated contingency share of Centre County Tactical Response Team outfitting and operating costs administered by Spring Township, including the vehicle.</p>	<p>\$500</p>

AED (Automated Electronic Defibrillator) Medical Direction	\$1,000
This is for maintenance, vandalism/tampering alerts & data access for our 3 post mounted speed signs. This is a substantial discounted price as we serve as the beta test site for the township based company.	\$1,500
This is the yearly maintenance software cost for the interview room recording system.	\$1,660

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.460 Education	\$0	\$29,545	\$8,445	\$27,375

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 University of Charleston. 10 credits remain to graduate. (10 credits @ \$330/credit + books @ \$765 + graduation processing fees (\$500).)

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.461 Officer Training	\$18,834	\$18,235	\$14,600	\$16,320

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)
- \$1,600 for less lethal instructor certifications (2)
- \$300 for share of Crisis Intervention Team Training days.
- \$2,200 for Supervisory Trainings.
- \$4,000 tuition for Staff & Command School for one Senior Sergeant. (On line; March 9- August 9). Resubmission from last year as anticipated course in PA was not offered.
- \$6,000 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 EVOG Instructor \$1,000.
- Misc. training materials-\$600

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.462 Academy Training	\$0	\$19,054	\$4,600	\$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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
410.750 Non Capital Equipment	\$7,834	\$0	\$0	\$8,500

This account represents the cost of equipment costing less than the threshold for capital items (\$2,500) each.

Included for 2016, Office Furniture Replacement – 5 desk chairs, rolling file cabinet & desk shelf, 3-shelf bookcase and locking bars for case file drawers (\$6,000 total). One-half the cost of a police drone (shared with Patton Township) is included (\$2,500).

411 FIRE PROTECTION

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
411.530 CRCOG Fire Operating Contribution	\$232,586	\$262,219	\$262,219	\$276,819

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 2016 COG Budget.

Year	COG Formula	Amount	\$ Change
2016	30.88%	\$276,819	\$14,600
2015	30.35%	\$262,219	\$29,633
2014	30.36%	\$232,586	\$22,501
2013	30.53%	\$210,085	-\$438
2012	30.44%	\$210,523	\$9,030
2011	30.6956%	\$201,493	

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
411.540 Contribution to Warriors Mark Fire Company	\$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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
411.541 Contribution to Port Matilda Fire Company	\$2,500	\$2,500	\$2,500	\$2,500

The Port Matilda Fire Company provides fire protection service to portions of the western part of the township.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
411.750 CRCOG-Fire Capital Equipment Contribution	\$76,074	\$78,811	\$78,811	\$84,460

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 2016 COG Budget.

Year	COG Formula	Amount	\$ Change
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2016	30.88%	\$84,460	\$5,649
2015	30.35%	\$78,811	\$2,737
2014	30.36%	\$76,074	-\$426
2013	30.53%	\$76,500	-\$652
2012	30.44%	\$77,152	\$226
2011	30.6956%	\$76,926	

411.990 Foreign Fire Relief Funding	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$143,903	\$143,903	\$139,519	\$139,519

The State provides funding assistance for the townships designated 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

412.541 Contribution to Port Matilda EMS	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$500	\$500	\$500

The Port Matilda EMS provides service to portions of the western part of the township.

413 ORDINANCE ENFORCEMENT

413.364 Sewage Enforcement Services	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$300	\$500	\$300	\$300

This account reflects the cost of the enforcement officer annual report.

414 PLANNING & ZONING

Planning Department Organizational Chart



The Director of Planning and Zoning, Community Planner, the Zoning Administrator, Receptionist, and a part-time Ordinance Enforcement Officer staff the Planning and Zoning Department. The Community Planner provides support to 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 re-develop the West College Ave Terraced Streetscape District (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 and foster new municipal planning training opportunities for all members.
- 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 through the Township's Official Map and the Regional Bike Plan.

In 2015, 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 plan review process.
- Work with consultants and staff on Terraced Streetscape District changes.
- Land development plan review, including the larger plans such as Joel Confer, Young Scholars, Ferguson Twp. Fire Safety Training Trailer Storage Facility, Toll Brothers Planned Residential Development (PRD); 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.
- Provide zoning/weed/snow/noise/abandoned vehicle enforcement.

In 2016, 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.
- Assist in maintaining and developing information for the township's Geographic Information System (GIS).
- Maintain accurate phasing schedules and submission dates for each approved subdivision and land development plan.

In addition, during 2016, staff intends to work on the following:

- Implement workforce-housing MOU 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 District 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 zoning amendment to Planned Residential District Neighborhood Commercial uses.
- Prepare and release Requests for Quotations for a consultant to update the Subdivision and Land Development and Zoning Ordinances. Evaluate consultant proposals, manage consultant contract and begin process to update Township Subdivision and/or Zoning Ordinances.
- Prepare a draft native landscape ordinance.
- Analyze the Rural Residential zoning district with respect to the Comprehensive Plan.
- Research and 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

414.110 Planning and Zoning Director Salary (see salary schedule)(does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$61,954	\$71,190	\$52,500	\$73,225

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)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$56,377	\$57,081	\$57,081	\$59,228

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

414.114 Planning and Zoning	2014	2015	2015	2016
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Administrative Staff Salaries (see salary schedule)(does not include merit)	Actual	Budget	Projected	Budget
	\$31,065	\$71,940	\$60,414	\$81,347

This account includes the salaries for the township's Receptionist, Community Planner and \$1,200 for planning meetings recording secretary. The community planner was hired in April 2015 as a new position.

414.115 Ordinance Enforcement Officer's Salary (see salary schedule)(does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$15,736	\$16,575	\$16,403	\$16,741

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	2014 Actual	2015 Budget	2015 Projected	2016 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.

414.210 Office Supplies	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$463	\$850	\$1,300	\$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.

414.240 General Expense	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$184	\$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.

414.310 Professional Services	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$13,555	\$13,500	\$7,000	\$15,000

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)	\$13,500

414.320 Communications	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$381	\$600	\$600	\$600

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

414.330 Transportation	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$50	\$50	\$50

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

414.340 Advertising & Printing	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$5,927	\$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	\$250	Advertising	\$4,500
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414.370 Maintenance Agreements	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$85	\$700	\$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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$3,628	\$8,125	\$2,418	\$4,923

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	Miscellaneous Publications	\$350
Certification/travel for Floodplain Management, Pittsburgh, PA	\$600	Subscription to Zoning Practice	\$95
Dues PA Planning Association (PPA) 45% of APA dues	\$200	Subscription to Zoning Bulletin	\$313
Membership American Planning Association (APA)	\$270	Subscription to Journal of the American Planning Association	\$48
Dues American Institution of Certified Planners (AICP)	\$145	Dues Central PA Safety Association (CPSA)	\$30
AICP Exam & Application	\$500	PA Governors Safety Conference (every other year)	\$0
Certification for Playground Safety Inspections (1/3 of total for 3yr. certification)	\$200	2016 PA American Planning Association Conference (Allentown, PA)(2 planners)	\$1,000
American Red Cross Certifications x4 (CPR)	\$32	PA State Society of floodplain managers	\$140

414.450 Contracted Services	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$333	\$300	\$300	\$300

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

414.461 Training Seminars	2014 Actual	2015 Budget	2015 Projected	2016 Budget
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\$0 \$800 \$0 \$2,800

This represents the cost of animal control training for the Ordinance Enforcement Officer. It also includes training for planning commission. (\$2,000)

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
414.530 COG Planning Agency	\$75,462	\$76,601	\$76,601	\$65,277

This line item represents Ferguson Township’s regional planning share of the cost for the Centre Region Planning Agency. For further details, please refer to the 2016 COG Budget.

Year	Rate	Amount	\$ Change
2016	26.79%	\$65,277	-\$11,324
2015	26.34%	\$76,601	\$1,139
2014	26.34%	\$75,462	\$4,522
2013	26.51%	\$70,940	\$8,846
2012	26.63%	\$62,096	\$1,430
2011	26.69%	\$60,666	

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
414.531 Centre County MPO	\$29,677	\$30,645	\$29,677	\$28,191

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 2016 COG Budget.

Year	Rate	Amount	\$ Change
2016	26.79%	\$28,191	-\$2,454
2015	26.34%	\$30,645	\$968
2014	26.34%	\$29,677	-\$5,811
2013	26.51%	\$35,488	\$663
2012	26.63%	\$34,825	\$759
2011	26.69%	\$34,066	

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
414.750 Non Capital Equipment	\$755	\$500	\$500	\$0

Nothing is budgeted for the current year.

415 EMERGENCY SERVICES

415.530 Emergency Management / COG Contribution	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$30,172	\$29,505	\$29,505	\$30,941

This represents the Township's contribution to the Centre Region Emergency Management Program. For further details, please refer to the 2016 COG Budget.

Year	Rate	Amount	\$ Change
2016	26.79%	\$30,941	\$1,436
2015	26.34%	\$29,505	-\$667
2014	26.34%	\$30,172	-\$304
2013	26.51%	\$30,476	-\$4,763
2012	26.63%	\$35,239	\$654
2011	26.69%	\$34,585	

415.531 Emergency Management /COG Contingency	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$436	\$436	\$0

This line item provides funding for the Emergency Management Coordinator to use in the event of a declared disaster. The Fund balance is currently capped at \$100,000. This goal has been reached and no contributions are due for 2016. For further details, please refer to the 2016 COG Budget.

Year	Rate	Amount	\$ Change
2016	26.79%	\$0	-\$436
2015	26.34%	\$436	\$436
2014	26.34%	\$0	-\$2,651
2013	26.51%	\$2,651	-\$12
2012	26.63%	\$2,663	-\$6
2011	26.69%	\$2,669	

421 Health & Welfare

421.318 Contracted Services	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$6,464	\$5,000	\$5,000	\$8,500

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. This includes inspections of food trucks.

Quarter	Restaurants/Retail	Others
4 th Qtr 2014	18	3
1 st Qtr 2015	10	2
2 nd Qtr 2015	16	3
3rd Qtr 2015	NA	NA

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 Road Superintendent, 2 Road Foreman, 1 Mechanic, 1 Assistant Mechanic/road worker, 9 Road Workers and 1 Arborist 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 2015

- Paved Science Park Court
- Performed pavement base repair on Circleville Road, Park Lane, Suburban Avenue in advance of contract paving and on other roads throughout the year
- Performed “prep work” on capital projects such as inlet and curb repairs and post paving work such as resetting mailboxes and signs and placing topsoil, fine grading and seeding.
- Installed approximately one mile of conduit, trenched, and backfilled the trench and installed junction boxes at the Louis E. Silvi Baseball Complex.
- Completed crack sealing in advance of microsurfacing on various roads,
- Completed crack sealing and base repair and edging on certain bike paths in advance of contract sealcoat operations.
- Performed routine year round maintenance on 90+ miles of roadway including:
 - ✓ Completed 2 or 3 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 during peak growth season,
 - ✓ Performed bi-weekly roadside mowing along other urban roads,
 - ✓ Maintained some tree mulch beds,
 - ✓ Patched and repaired potholes or edge drop offs as necessary,
 - ✓ Performed winter snow and ice removal operations,
 - ✓ Replaced and repaired roadside signs,
 -
 - ✓ Removed approximately 150 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 all township owned automobiles and equipment for all Departments,

In 2015, all Road Crew Workers attended training sessions on a variety of topics including principles of paving, roadside safety, equipment and worker safety, work zone traffic control, traffic signs, asphalt road maintenance, risk management, roadside drainage, and safe driving, to be designated as “Road Scholars” by the Pennsylvania Local Technical Assistance Program

Public Works 2016 Monthly Work Plan (In December and January the Public Works Director and Road Superintendent and Road Foreman will meet and prepare a yearly calendar of planned work broken down by week. In addition, the Arborist will oversee all tree removals, tree plantings, and the summer landscape crew) The following are anticipated tasks and goals for the Road Crew for 2016::

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

Second (special) round of brush collection during the 3rd week

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
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
Brush collection, first Monday unless holiday
Leaf collection, first Monday unless holiday
Prepare for road sealcoating – 1st week in July
Pave Knob Hill Road

August

Spray curbs 1 week
Street sweeping
Roadside mowing all month
Park mowing – 1 week
Brush collection, first Monday unless holiday
Leaf collection, first Monday unless holiday

September

- 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
- Second (special) round of brush collection during the 3rd week

- Leaf collection, first Monday unless holiday
- Leaf collection steady starting October 17th
- Traffic signal inspections
- Capital project topsoil and seed

November

- Leaf collection steady until Thanksgiving or longer if needed and weather permits
- Assist Arborist with tree removals and tree trimming

December

- Winter operations
- Brush and leaf collection as weather permits on scheduled dates
- Assist Arborist with 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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
426.368 Recycling, collection & disposal	\$33,005	\$33,005	\$33,005	\$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 for regional recycling.

430 PUBLIC WORKS – ADMINISTRATION

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
430.191 Uniform Service	\$4,900	\$5,700	\$5,400	\$5,700

The township provides uniforms for the employees of the Public Works Department. This account represents the cost of cleaning and maintenance.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
430.231 Gasoline	\$10,372	\$12,400	\$9,000	\$10,000

Public Works vehicles will consume approximately 4,000 gallons of gasoline estimated at \$2.50/gallon. Our cost on 10/01/15 was \$1.637/gallon.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
430.232 Diesel Fuel	\$53,696	\$37,200	\$42,000	\$30,600

Public Works vehicles will consume approximately 12,000 gallons of diesel at \$2.55/gallon. Our cost on 10/01/15 was \$1.617/gallon.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
430.234 Oil, Lubricants, and Fluids	\$6,813	\$5,800	\$7,200	\$7,000

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. This account may fluctuate from year to year since some bulk oils are not bought every year.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
430.238 Clothing/Personal Protective Equipment	\$5,602	\$7,000	\$7,000	\$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 \$175 per person (14 people) and \$300 for prescription safety glasses with permanent side shields.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
430.240 General Expense				

\$9,963 \$20,000 \$16,500 \$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, tire sealant, 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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
430.260 Small Tools and Equipment	\$5,070	\$4,900	\$6,000	\$7,000

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. This budget also needs to cover the cost of items purchased with Penn Prime grant funding.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
430.320 Communications	\$1,621	\$4,240	\$4,240	\$1,200

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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
430.327 Radio Maintenance	\$116	\$1,000	\$800	\$2,000

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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
430.370 Repairs & Maintenance	\$156	\$0	\$2,500	\$2,500

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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
430.384 Equipment Rentals	\$11,090	\$12,000	\$11,000	\$12,500

Rentals include equipment such as an asphalt paver, cement mixer, and track excavators. Includes three months of rental for a Bobcat E80 \$2,900 per month for base repair of township roads.

430.420 Dues, Subscriptions, Memberships & Seminars	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$3,476	\$3,385	\$3,000	\$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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$100	\$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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$83,240	\$90,100	\$103,413	\$65,650

The township purchases salt from the Commonwealth of Pennsylvania’s Cooperative Purchasing Program. The budget includes a total of 1,500 tons of salt at \$77.10 (2015/2016 price) per ton, up \$7.79/per ton from last year. In 2016, 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. For 2016, \$50,000 is allocated for salt in the Liquid Fuels Fund.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
432.240 General Expense	\$4,725	\$4,000	\$3,800	\$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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
432.450 Contracted Snow Removal	\$4,415	\$11,000	\$13,320	\$14,300

Since 2014, the township has successfully contracted for winter maintenance on certain roads in the geographic area zoned Traditional Town Development such as Old Gatesburg Road, Havershire Boulevard, Prestwich Blvd., Northwich Blvd, Rushcliffe Street, Ginger Way, Gates Court, and Dornoch Street. As more roads in this development are built, they are added to the contract. The current contract includes 1.86 miles of contract plowing in the TTD.

433 PUBLIC WORKS-SIGNALS & SIGNS

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
433.245 Street Signs and Supplies	\$14,589	\$16,000	\$10,000	\$15,000

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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
433.361 Traffic Signal Charges	\$9,755	\$9,600	\$9,500	\$9,600

This account is intended to cover the fixed operating costs of electricity to run the traffic signals.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
433.372 Traffic Signal Repair (Parts & Labor)				

\$6,570

\$9,000

\$7,000

\$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 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. 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. The traffic signals have LED lamps.

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)
	23. Blue Course & Bristol Ave (projected 2016)

437 REPAIRS TO TOOLS & MACHINERY

437.114 Mechanics Salary
(see salary schedule)(does not

2014
Actual

2015
Budget

2015
Projected

2016
Budget

include merit)	\$55,991	\$56,549	\$56,549	\$57,114
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This line item represents salary for the Mechanic.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
437.180 Mechanic Overtime	\$1,255	\$1,000	\$1,000	\$1,000

This line item represents overtime for the Mechanic as needed.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
437.240 General Expense	\$4,331	\$4,100	\$4,100	\$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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
437.250 Repair and Maintenance Supplies - Vehicle & Equipment Parts	\$55,844	\$50,000	\$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 routine maintenance, tires, brakes and related parts.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
437.370 Maintenance and Repairs (outside)	\$12,592	\$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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
438.112 Road Superintendent Salary (see salary schedule)(does not include merit)	\$66,969	\$68,107	\$68,107	\$69,899

This line item provides for the salaries for the road superintendent.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
438.114 Road Crew Salaries (see salary schedule)(does not include merit)	\$405,543	\$470,953	\$400,000	\$465,464

This line item provides for the salaries for two (2) foremen, and ten (10) road crew.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
438.115 Part-time Help Wages	\$44,002	\$63,380	\$45,000	\$50,220

The Township Public Works Department hires individuals to help with seasonal work as noted below. The landscapers have been moved to the Arborist department.

GROUP	CALCULATION	AMOUNT
Road Crew Summer Help	2 people X 31 wks. x 40 hrs./wk. x \$11.75/hr.	\$29,140
Road Crew Winter Help	2 people x 24 wks. x 20 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. X 10 hrs./wk. x \$10.00/hr.	\$3,400

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
438.180 Overtime	\$24,273	\$47,950	\$31,595	\$46,546

Overtime is based on historical use. Overtime is estimated at 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 such as leaf collections. Other overtime is used for emergency call out such as flooding, sign replacement or hazardous conditions.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
438.245 Supplies & Materials (non-liquid fuels)	\$7,554	\$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.

447 TRANSIT SYSTEM

447.530 Centre Area Transportation Authority (CATA)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$107,792	\$113,946	\$113,946	\$120,024

The Centre Area Transportation Authority (CATA) operates on a fiscal year ending June 30, and therefore, the first six months of 2016 are based on CATA' s current 2015/2016 budget (FT \$95,204 Operating + \$22,410 Capital) ending on June 30, 2016. The remaining six months in 2016 are based on recommendations made to hold to a 3% increase in the operating shares and capital increases of approximately 25%. The municipal allocation is based on the Miller formula.

For more information, please refer to CATA's budget.

2015/2016	Operating	Capital	Total
3rd Qtr 2015	\$23,801	\$5,603	\$29,404
4th Qtr 2015	\$23,801	\$5,603	\$29,404
1st Qtr 2016	\$23,885	\$6,723	\$30,608
2nd Qtr 2016	\$23,885	\$6,723	\$30,608
Total	\$95,372	\$24,652	\$120,024

452 PARKS & RECREATION

452.530 CRCOG – Parks & Recreation Contribution	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$274,448	\$369,414	\$369,414	\$406,177

The Centre Region COG Parks and Recreation Department provides both parks maintenance and programs for the township owned parks that are developed with facilities. Currently, CRCOG maintains over 1,000 acres of parks, of which 188 acres are in Ferguson Township. Please see the 2016 COG Budget for more information.

Year	Rate	Amount	\$ Change
2016	28.01%	\$406,177	\$36,763
2015	27.56%	\$369,414	\$3,483
2014	27.57%	\$365,931	-\$37,189
2013	27.73%	\$403,120	\$34,762
2012	27.97%	\$368,358	\$45,031
2011	28.047%	\$323,327	

452.532 CRCOG – Pools Capital Contribution	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$98,791	\$127,830	\$127,830	\$128,009

This line item represents Ferguson Township's share for the Centre Region Parks and Recreation Department debt service for the capital improvements to the Welch and Park Forest pools. The capital shares have been subsidized to some extent by the surplus operating revenues depending on the weather and usage of the pools. Please refer to the 2016 COG Budget for more information.

Year	Rate	Amount	\$ Change
2016	28.01%	\$128,009	\$179
2015	27.56%	\$127,830	\$29,039
2014	27.57%	\$98,791	\$2,534
2013	27.73%	\$96,257	-\$22,151
2012	27.97%	\$118,408	-\$28
2011	28.047%	\$118,436	

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
452.533 CRCOG – Nature Center Contribution	\$14,350	\$17,471	\$17,471	\$18,457

This line item represents Ferguson Township's share of the Millbrook Marsh Nature Center. Please refer to the 2016 COG Budget for more information.

Year	Rate	Amount	\$ Change
2016	26.79%	\$18,457	\$986
2015	27.56%	\$17,471	\$3,121
2014	27.57%	\$14,350	\$336
2013	27.73%	\$14,014	\$552
2012	27.97%	\$13,462	\$485
2011	28.047%	\$12,977	

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
452.534 CRCOG – Parks & Rec Capital Contribution	\$51,004	\$50,986	\$50,986	\$51,818

This line item represents Ferguson Township's share of the Centre Region Parks & Recreation Capital. Please refer to the 2016 COG Budget for more information.

Year	Rate	Amount	\$ Change
2016	28.01%	\$51,818	\$832
2015	27.56%	\$50,986	-\$18
2014	27.57%	\$51,004	\$5,250
2013	27.73%	\$45,754	\$45,754
2012	27.97%	\$0	
2011	28.047%	\$0	

453 SPECTATOR RECREATION

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
453.540 Community Contributions	\$2,110	\$3,150	\$2,100	\$3,550

The Board has adopted a policy to provide guidance on community contributions. Applications for funding are anticipated for the 2016 year from Discovery Space, 4th Fest and First Night State

College. This account provides funding for the following:

Name	2015 Contribution	2016 Contribution Proposed
Discovery Space	\$1,000	\$1,000
4 th Fest	\$600	\$1,000
First Night State College	\$500 (ice sculpture)	\$550 (ice sculpture)
Undesignated Appropriation for Potential Applications	\$0	\$1,000

454 TOWNSHIP PARKS OPERATING EXPENSES

454.220 Township Park Operating Expenses	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$130	\$700	\$700	\$900

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 the Louis E. Silvi Baseball Complex and two quarters of water service at Haymarket Park.

455 SHADE TREE PROGRAM

455.114 Arborist Salary (see salary schedule)(does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$50,000	\$27,000	\$54,540

Under the direction of the Public Works Director, the Arborist will manage the urban forest consisting of over 4,500 street trees including tree assessments, issuing tree permits, staffing the Tree Commission meetings, attending public hearings on tree removals, preparing tree planting plans, meeting with residents and Homeowner Associations, trimming trees, supervising a crew of part time landscapers, preparing contract documents for tree pruning bids and tree planting bids

455.115 Part-Time Wages (see salary schedule)(does not include merit)	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$0	\$0	\$46,500

This account is for seasonal workers to assist the Arborist with mowing, landscaping, and tree trimming for 31 weeks between April 15 and November 25th. 2 workers x 31 weeks x 20 hrs./wk. x \$12.50/hr. and 2 workers x 31 weeks x 40 hrs./wk. x \$12.50/hr.

455.220 Operating Supplies	2014	2015	2015	2016
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Actual	Budget	Projected	Budget
\$0	\$0	\$0	\$2,000

This account covers routine office and field supplies needed by the arborist such as paper, paint, flags, and safety clothing.

2014 Actual	2015 Budget	2015 Projected	2016 Budget
455.240 General Expense			
\$0	\$0	\$0	\$2,000

This account includes advertising for the tree commission meetings and public hearings, meals during meetings, supplies needed by the tree commission.

2014 Actual	2015 Budget	2015 Projected	2016 Budget
455.260 Small Tools			
\$0	\$0	\$0	\$2,000

This account covers the cost of small tools needed by the arborist such as saws, blades, chains.

2014 Actual	2015 Budget	2015 Projected	2016 Budget
455.370 Repairs & Maintenance			
\$0	\$0	\$0	\$2,000

This account covers the cost of repairs and maintenance of the Arborist's equipment.

2014 Actual	2015 Budget	2015 Projected	2016 Budget
455.375 Street Tree Replacements			
\$65,982	\$50,000	\$27,850	\$66,800

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. Since 2013, most of this budget item has been dedicated to the replacement of ash trees devastated by the emerald ash borer.

The township has a tree commission that meets monthly to discuss issues related to township trees. Their recommendation is considered when making decisions regarding tree replacements.

Funding is requested to replace ash trees or treat ash trees in the following neighborhoods as noted below in 2016.

Replace dying and diseased ash trees with new trees in the following neighborhoods:

- Stable Hills 7 trees
- Chestnut Ridge Manor 10 trees
- Cobble Creek 19 trees
- Green Leaf Manor 22 trees
- Lexington Place 34 trees
- Miscellaneous Locations 20 trees

- Subtotal 112 trees x \$350/ea. = \$39,200

The above trees will be removed and processed by public works crews, though if the stumps cannot be pulled due to conflicts such as proximity to power lines, gas lines, cables, sidewalk and curb, the stumps are ground out. This work may be contracted out or by staff using rented grinding equipment

- Subtotal 112 stumps x \$50/ea. = \$5,600

Treat ash trees in the following neighborhoods per existing agreements (50% of cost is reimbursable from the homeowner association)

- Stable Hills 10 trees
- Chestnut Ridge Manor 9 trees
- Cobble Creek 11 trees
- Subtotal 30 trees x \$150/ea. = \$4,500

The Thistlewood Homeowner Association met with the Ferguson Township Tree Commission and funding is requested to replace 50 trees in this development's entryways.

- Subtotal 50 trees x \$350/ea. = \$17,500

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
455.420 Dues & Subscriptions	\$0	\$0	\$0	\$3,265

Dues subscriptions memberships include (note: the recertification fee is every 3 years.)

Description	Amount
ISA Membership	\$130
Penndel Chapter Membership	\$45
ISA Recertification	\$200
ISA International Conference August 13-17, 2016, Fort Worth, TX	\$1,750
Penndel Chapter Conference March 8-9, 2016, Manheim, PA	\$640
ISA CEUs, Pesticide CEUs, Other training	\$500

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
455.450 Contracted Services				

\$6,848

\$42,000

\$42,000

\$25,000

The township has a street tree maintenance program and prepares contracts every year for a tree care company to trim and maintain a portion of the 4,500 street trees. 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 was completed in 2015 and the next inventory is scheduled for 2020.

456 LIBRARY SERVICES

456.530 CRCOG - Schlow Centre Region Library Services	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$365,325	\$378,112	\$378,112	\$393,092

The 2016 COG Budget provides funding for the operating costs for Library Services. The library is dealing with flat or decreasing state funding and is pursuing other revenue sources such as fund raising to provide other revenue streams. For further details, please refer to the 2016 COG Budget.

Year	Amount	\$ Change
2016	\$393,092	\$14,980
2015	\$378,112	\$12,787
2014	\$365,325	\$26,229
2013	\$339,096	\$14,037
2012	\$325,059	\$6,374
2011	\$318,685	

456.531 CRCOG - Schlow Centre Region Library Capital	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$0	\$0	\$23,240

The Library building was constructed in 2003. Some 13 years later, in 2016, the Library is requesting capital costs be added to the COG budget to replace aging building systems and providing for some renovations. For further details, please refer to the 2016 COG Budget.

Year	Amount	\$ Change
2016	\$23,240	\$23,240
2015	\$0	\$0
2014	\$0	

458 SENIOR CITIZENS

458.530 CRCOG Senior Center	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$16,383	\$14,534	\$14,534	\$18,761

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. In 2015, the Senior Center moved from the Borough to the Nittany Mall. For further details, please refer to the 2016 COG Budget.

Year	Amount	\$ Change
2016	\$18,761	\$4,227
2015	\$14,534	-\$1,849
2014	\$16,383	\$3,552
2013	\$12,831	-\$3,784
2012	\$16,615	-\$2,780
2011	\$19,395	

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
458.540 Ferguson Seniors	\$500	\$500	\$500	\$500

The Ferguson Township Senior Citizens Group that meets occasionally at various locations. Each year the group requests a small donation of \$500 to offset some costs. The Board has approved these requests in prior years.

461 NATURAL RESOURCE CONSERVATION

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
461.540 Spring Creek Watershed Commission Contribution	\$575	\$575	\$575	\$575

This line item represents a contribution towards the Spring Creek Watershed Commission.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
461.541 Spring Creek Watershed Monitoring	\$4,840	\$5,000	\$5,000	\$5,000

This line item represents an annual contribution towards the Spring Creek Watershed monitoring project. The township has participated in this program annually since 2000 and the Clearwater Conservancy is seeking a similar contribution in 2016.

463 ECONOMIC DEVELOPMENT

	2014 Actual	2015 Budget	2015 Projected	2016 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. As in prior years, 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. The Board has aligned this support with the region's municipal contributions in the past.

472 DEBT SERVICE-INTEREST

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
472.390 Interest on Escrow Accounts	\$5,677	\$1,750	\$1,750	\$1,500

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. The amount of escrow funds has been decreasing along with the lower interest rates. Interest costs are expected to decrease accordingly.

481 EMPLOYER TAXES

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
481.192 Employer Social Security	\$247,012	\$277,518	\$277,518	\$292,474

Employer contributions toward Social Security and Medicare remain at 7.65% of gross payroll in accordance with Federal law. Social Security taxes are limited to \$118,500 in gross earnings for 2016. At this time, there are no employees with gross wages meeting the limit.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
481.194 Employer Unemployment Compensation	\$11,136	\$11,793	\$11,793	\$14,850

The township secures its unemployment insurance needs through the Pennsylvania Municipal League (PML). The cost is based on the Unemployment Comp wages, which include all wages for state purposes. For 2016, the wage limit increased from 9,000 to \$9,500 and the rate increased from 2.39% to 2.47%. This is a self-insured trust that provides the township with the lowest rates given the extremely low history of unemployment claims.

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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
483.197 Gross Pension Expense	\$416,639	\$427,745	\$427,744	\$392,866

This account includes the pension funding requirements as defined by PA Act 205. The township calculates the Minimum Municipal Obligation on an annual basis. The township portion is net of the employee contributions.

Description	2015	2016
Police MMO	\$255,724	\$218,386
Non-Uniform MMO	172,470	174,480
Gross Township Expense	\$427,744	\$392,866
Less Estimated State Funding	-286,221	-286,221
Net Township Pension Expense	\$141,523	\$106,645

486 INSURANCE & RISK MANAGEMENT

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
486.350 Insurance Claims Expenses	\$11,575	\$0	\$16,000	\$0

This account is used to segregate the costs related to insurance claims. In segregating these items, the related expenditure budgets can be more accurately estimated.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
486.351 Property & General Liability Insurance	\$26,494	\$47,120	\$40,459	\$42,000

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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
486.352 Police Liability Insurance	\$15,777	\$38,885	\$22,564	\$23,500

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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
486.353 Public Officials Errors & Omissions Policy	\$8,978	\$19,182	\$16,745	\$17,500

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.

486.354 Workers Compensation	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$175,876	\$222,668	\$222,668	\$240,148

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 2016, the experience modification has decreased to .878 from over 1.00 in recent years, based on 3-year claims history. A lower experience modifier increases discounts off the face cost of coverage. The budget does not represent any discounts that the township may receive.

486.355 Vehicle Insurance	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$14,501	\$15,965	\$21,129	\$22,000

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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$777	\$500	\$761	\$777

This account reflects the cost of group crime insurance. Penn Prime is the agent for this coverage.

487 EMPLOYEE BENEFITS

487.187 Health Insurance Waivers	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$32,981	\$35,117	\$35,117	\$34,326

This account reflects the 20% cost of payments made to employees in lieu of health insurance coverage. This amount is based on eight employees opting out of insurance. ** One employee waiver is included in deferred comp.

Class	Qty	Monthly Rate (100%)	20% of Annual Extended (12 mos.)
Single	0	\$783.55	\$0

2 Party	1	\$1,430.03	**0
Family	7	\$2,043.23	34,326
Totals	8		\$34,326

487.195 Vision Insurance	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$7,740	\$13,097	\$8,000	\$8,450

The township contracts with Davis Vision through the Pennsylvania Municipal Health Insurance Cooperative. There is no increase in rates for 2016.

Class	Qty	Monthly Rate	Annual Extended (12 mos.)
Single	10	\$5.29	\$635
2 Party	12	\$13.77	1,983
Family	35	\$13.77	5,783
Totals	57		\$8,401

487.196 Health Insurance	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$641,527	\$698,782	\$830,178	\$882,077

In April 2006, the township joined the Pennsylvania Municipal Health Insurance Co-operative (PMHIC) for health coverage as a way to reduce future rate increases. This group was created to form a self-insured plan using a 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 in deductibles are proposed in 2016. The PMHIC program has saved the township tens of thousands of dollars, if not hundreds of thousands of dollars over the life of the program. The main driver for this savings is in the fact that the program is mostly self-insured. Any unspent deposits are refunded back to the township, rather than kept as profits by an insurance company. The current township share of health insurance costs are approximately 91% with the remaining 9% shared with the covered employees. In 2016, health insurance is projected to increase 4.5%.

The township received a refund in the amount of \$112,000, which is included in revenue, rather than offsetting the actual costs.

Class	Qty	Monthly Rate (91%)	Annual Extended (12 mos.)
Single	10	\$713.03	\$85,564

2 Party	11	\$1,301.33	171,776
Family	28	\$1,859.34	624,738
Opt Out	8		
Totals	57		\$882,078

487.197 Health Savings Account	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$5,500	\$5,500	\$10,500

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. It is expected that one employee will qualify for the lifetime \$5,000 benefit upon retirement.

487.198 Dental Insurance	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$35,990	\$39,677	\$41,850	\$41,850

The township contracts with United Concordia through the Pennsylvania Municipal Health Insurance Cooperative. There is no increase in rates for 2016

Class	Qty	Monthly Rate	Annual Extended (12 mos.)
Single	10	\$22.03	\$2,644
2 Party	12	\$69.51	10,009
Family	35	\$69.51	29,194
Totals	57		\$41,847

487.199 Life Insurance	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$7,150	\$7,296	\$8,480	\$8,500

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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$7,155	\$7,762	\$7,762	\$8,039

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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$30,629	\$24,812	\$41,289

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 2016, merit pay is budgeted up to 2.5% of the 2015 base salary.

489.113 Salaries & Wages Market Adjustment	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$0	\$16,490	\$5,817	\$0

In the last quarter of 2014, the township updated the 2005 wage and salary market study. This updated study was completed by McGrath Consulting and included survey data from 39 comparable governmental entities. These updates were implemented in 2015. No changes are anticipated for 2016.

489.117 Deferred Compensation	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$18,782	\$18,404	18,404	\$16,120

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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$700	\$500	\$650	\$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	2014 Actual	2015 Budget	2015 Projected	2016 Budget
	\$3,481	\$25,000	\$8,000	\$25,000

This budget provides a contingency for general expenses to account for unexpected expenses. This funding is made available to the Board of Supervisors enabling them to respond readily to funding needs without affecting other accounts within the budget.

492 INTERFUND OPERATING TRANSFERS-OUT

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
492.016 Transfer to General Obligation Fund	\$519,853	\$560,000	\$560,000	\$560,000

These are funds transferred from the General Fund and deposited in the General Obligation Fund. This transfer provides funding to meet the Township's note payment of interest and principal for the year.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
492.019 Transfer to Agricultural Preservation Fund	\$30,000	\$25,000	\$25,000	\$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 sufficient funding for upcoming purchases...

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
492.030 Transfer to Capital Reserve Fund	\$500,000	\$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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
492.032 Transfer to Transportation Improvement Fund	\$1,285,350	\$1,373,567	\$1,373,567	\$1,234,356

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. Beginning in 2015, the tax revenue transfer from the General Fund was reduced. The two allocations are listed below:

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 2016 collection (\$1,397,189) x 21.88%	\$305,705
Real Estate Transfer Tax (0.75%)	Calculation: estimated 2016 collection (\$1,200,000) x 60%	\$720,000
Earned Income Tax (0.45%)	Calculation: estimated 2016 collection (\$6,491,945) x 3.214%	\$208,651

FUND 02
STREET LIGHT FUND

SPECIAL REVENUE FUNDS

02 STREET LIGHT FUND

REVENUES

341 INTEREST REVENUE

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.000 Interest Revenue	\$53	\$50	\$50	\$50

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .75% per annum at Jersey Shore State Bank.

383 SPECIAL ASSESSMENTS

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
383.110 Street Lighting Assessment	\$8,751	\$12,390	\$12,390	\$14,868

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.

- Based on the information provided by engineering and the tax duplicate, the front footage is estimated to be 82,600 feet (\$12,390/\$.15).
- The current rate is \$.15 cents per lineal front foot that was increased in 2015 to maintain a sufficient fund balance.
- In 2016, it is recommended to increase the assessment by \$.03 cent to \$.18 cents to help stabilize the fund balance.

392 INTERFUND OPERATING TRANSFERS

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
392.001 Transfer from General Fund	\$0	\$0	\$0	\$0

This account reflects any transfers from the General Fund to the Street Light Fund.

EXPENDITURES

434 STREET LIGHTS

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
434.361 Street Lights	\$13,969	\$14,616	\$14,616	\$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 most streetlights are unmetered, the budget is based on actual costs for 2015.

Following is a detail of the fixture charges and estimated electrical charges from account ending 639 Havershire Blvd lighting, including distribution charges.

(6) Street Lights @ \$140/month	\$1,680
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Following is a detail of the fixture charges and estimated electrical charges from vendor 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 vendor 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.	\$1,200	(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.	\$2,175
Energy Charges \$305/mo.	\$3,660	Total	\$8,314

434.372 Street Light Maintenance	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$0	\$0	\$1,500

This account reflects the cost to maintain township owned streetlights.

FUND 03
HYDRANT FUND

03 HYDRANT FUND

REVENUES

341 INTEREST REVENUE

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.000 Interest Revenue	\$122	\$100	\$100	\$100

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .75% per annum at Jersey Shore State Bank.

378 WATER SYSTEMS

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
378.020 Hydrant Assessments	\$17,329	\$22,756	\$22,756	\$28,445

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.

- Based on the 2015 tax duplicate, the total assessed front footage is calculated to be 568,900 lineal feet. (\$22,756/\$.04)
- The current hydrant assessment is \$.04 cents per linear front foot increased in 2015 to maintain sufficient fund balance.
- In 2016, it is recommended to increase the rate by \$.01 cent to \$.05 cents per foot to stabilize the fund balance

Since 2014, no assessment is being made on the Rock Springs Water Authority properties.

EXPENDITURES

448 WATER SYSTEM

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
448.363 Hydrant Services	\$28,170	\$27,810	\$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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FUND 35
LIQUID FUELS FUND

35 LIQUID FUELS FUND

REVENUE

341 INTEREST REVENUE

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.000 Interest Revenue	\$5,374	\$7,500	\$6,500	\$6,500

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .75% per annum at Jersey Shore State Bank.

355 STATE SHARED REVENUES

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
355.020 State Liquid Fuel Grant	\$477,083	477,083	\$524,532	\$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 population was 17,690 and 92 miles of roadway.

- The 2015 Act 655 payment is based on 80.45 road miles. The 2016 estimated payment is based on PENNDOT's estimate of 81.91 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	Total
2016 estimate	\$546,286	\$45,120	\$591,406
2015 actual	\$479,412	\$45,120	\$524,532
2014 actual	\$431,963	\$45,120	\$477,083
2013 actual	\$401,427	\$45,120	\$446,547
2012 actual	\$406,693	\$45,120	\$451,813

2011 actual	\$351,892	\$45,120	\$397,012
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EXPENDITURES

433 SIGNALS & SIGNS & MARKINGS

433.610 Highway Pavement Markings	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$74,095	\$76,300	\$75,624	\$76,300

Ferguson Township will continue to implement its formal pavement-marking program. 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	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$22,579	\$50,000	\$55,000	\$105,000

This line item is for the purchase general road supplies such as asphalt, pipe, stone, concrete, sealing materials, etc. This line item also accounts for the material cost to allow the Public Works department to perform base repair, inlet repair, seeding and limited pipe replacement in coordination with the capital road improvement projects. This also includes \$50,000 for road salt annually previously included in general fund expenditures.

438.610 Contracted Maintenance	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$225,435	\$275,000	\$235,146	\$275,000

This account is for the contracted maintenance on the township's streets such as 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.

439 CAPITAL PROJECTS

439.610 Capital Construction	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$13,395	\$371,550	\$347,551	\$34,000

This account represents the costs for the Knob Hill Road project. Costs for other CIP items are accounted for in other accounts

FUND 16
GENERAL OBLIGATION FUND

16 GENERAL OBLIGATION FUND**REVENUES****341 INTEREST REVENUE**

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.000 Interest Revenue	\$3,956	\$0	\$120	\$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 interest in 2014 with the debt refinancing.

392 INTERFUND OPERATING TRANSFERS

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
392.001 Transfers From General Fund	\$519,853	\$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 2016, there is currently only one series outstanding.

393 PROCEEDS FROM LONG TERM DEBT

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
393.110 Proceeds from Long Term Debt	\$1,650,200	\$0	\$0	\$0

This account reflects the receipts of long-term debt, when the township refinances or issues new debt.

EXPENDITURES**401 ADMINISTRATION**

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
401.240 General Expense	\$748	\$0	\$550	\$550

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

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
471.730 General Obligation Note Principal – Series 2009 (Refinancing)	\$2,110,000	\$0	\$0	\$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.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
471.731 General Obligation Note Principal – Series 2014 (Refinancing)	\$0	\$543,000	\$543,000	\$551,200

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

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
472.730 General Obligation Note Interest – Series 2009 (Refinancing)	\$8,497	\$0	\$0	\$0

During 2014, the township refinanced the Series 2009 bond with a bank loan. No further payments are due on this obligation.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
472.731 General Obligation Note Interest – Series 2014 (Refinancing)	\$29,069	\$13,511	\$13,511	\$8,150

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

2014 Actuals	2015 Budget	2015 Projected	2016 Budget
\$21,442	\$0	\$0	\$0

During 2014, the township refinanced the Series 2009 bond with a bank loan. This line item accounts for the costs of refinancing.

FUND 18
PINEY RIDGE FUND

18 PINEY RIDGE FUND

REVENUES

341 INTEREST REVENUE

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.000 Interest Revenue	\$672	\$600	\$600	\$600

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .75% per annum at Jersey Shore State Bank.

EXPENDITURES

439 HIGHWAY MAINTENANCE

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
439.610 Capital Projects – Piney Ridge	\$0	\$88,417	\$0	\$89,446

All funds from this account, including accumulated interest, will be expended in 2016 when the roads in Piney Ridge are paved.

FUND 19

AGRICULTURAL PRESERVATION FUND

19 AGRICULTURAL PRESERVATION FUND**REVENUES****341 INTEREST REVENUE**

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.000 Interest Revenue	\$425	\$300	\$350	\$350

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .75% per annum at Jersey Shore State Bank.

392 INTERFUND OPERATING TRANSFERS-IN

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
392.001 Transfer from General Fund	\$30,000	\$25,000	\$25,000	\$25,000

This line item accounts for the transfers from the General Fund to maintain the Ag Preservation Fund balance sufficient to fund future ag preservation tracts.

EXPENDITURES**461 AGRICULTURAL EASEMENT PURCHASES**

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
461.070 Agricultural Easement Purchase	\$47,443	\$25,000	\$47,450	\$23,100

This budget includes a recommendation for a transfer to the Agricultural Preservation Fund to further build the fund balance and in anticipation of two agricultural conservation acquisitions in 2016. The two potential purchases are for the Sevick Farm - 74 acres and the Campbell Farm - 80 acres for a total of 154 acres of additional agricultural conservation easements. The township contribution is \$150 per acre.

FUND 30
CAPITAL RESERVE FUND

30 CAPITAL RESERVE FUND

REVENUES

341 INTEREST REVENUE

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.000 Interest Revenue	\$18,243	\$15,000	\$15,000	\$15,000

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .75% per annum at Jersey Shore State Bank.

342 RENTS & ROYALTIES

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
342.210 Centre Region Codes Lease of Fire Training Trailer Storage Facility	\$0	\$6,000	\$0	\$9,500

This line item represents the funding for the fire training 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

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
354.010 DCNR Grant Revenue	\$0	\$200,000	\$0	\$200,000

A grant has been applied for from DCNR for Phase 1 of the Cecil Irvin park, previously referred to as the Westfield park. Notice of the grant award has been received in 2014 with project to be constructed in 2015. Reimbursement is expected in 2016.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
354.150 Recycling Equipment	\$0	\$164,000	\$0	\$340,645

This line item represents the 90% (of cost) state grant funding for the grappler truck ordered in September 2014. The township will also receive 90% of the cost of the four leaf boxes budgeted in 2016. This also includes a grant application for 90% of the brush chipper and the refurbishment of the two leaf collectors.

Description	Cost	Grant	Township Cost
Grappler Truck	\$182,222	\$164,000	\$18,222
Leaf Boxes (2)	40,000	36,000	4,000

Brush Chipper	64,050	57,645	6,405
Refurbish Leaf Collector	92,000	83,000	9,200
Total	\$378,272	\$340,645	\$37,827

354.160 Miscellaneous Grant Revenue	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$1,061	\$35,000	\$38,736	\$35,000

This line item represents the grant revenue from PennDOT Automated Red Light Enforcement Grant (ARLE)

357 LOCAL GRANT REVENUE

357.020 County Grant Revenue	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$9,999	\$0	\$0	\$0

This account reflects grant funding provided by the county. It could be direct from the county or a pass through from the state.

358 LOCAL GOVERNMENT SHARED PAYMENTS

358.000 Recycling Equipment Shared Payments	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$0	\$0	\$0

This line item represents the revenue from sharing with or selling equipment to other municipalities.

387 DEVELOPER CONTRIBUTIONS

387.000 Developer Contributions	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$76,000	\$177,000	\$130,000	\$0

In 2015, the township received full payment for the Louis Silvi field lighting project.

*The township's portion (\$75,000) is included in the interfund transfer from the General Fund.

389 MISCELLANEOUS REVENUE

389.000 Miscellaneous Revenue	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$73	\$0	\$0	\$0

This line item represents the revenue not accounted for in other revenue accounts of the fund.

391 SALE OF FIXED ASSETS

391.100 Sale of Fixed Assets	2014	2015	2015	2016
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Actuals	Budget	Projected	Budget
\$13,317	\$1,000	\$19,285	\$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

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
392.001 Transfer from General Fund	\$500,000	\$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.

395 REFUND OF PRIOR YEARS EXPENDITURES

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
395.000 Refund of Prior Year's Expenditures	\$17,861	\$0	\$0	\$0

This account represents refunds and reimbursements related to prior years expenditures. It is used to prevent skewing of revenue account transactions.

EXPENDITURES

The following summary represents the 2016 year of the 2016-2020 Capital Improvement Plan Expenditures by department. The entire 2016-2020 CIP expenditures approved in August, 2015 are included for reference following the summary.

CAPITAL EQUIPMENT PURCHASES-SUMMARY

401.750 Capital Equipment- Administration	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$45,008	\$19,500	\$5,000	\$5,500

This account summarizes the capital expenditures requested by administration. For 2016, these include the strategic plan update (\$5,500).

402.750 Capital Equipment- Finance	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$0	\$0	\$7,000

This account summarizes the capital expenditures requested by the Finance department. For 2016, the budget includes funding for the Springbrook workflow module to convert paper requisitions into desktop to desktop electronic purchase approvals (\$7,000).

407.750 Capital Equipment- Information Technology	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$39,625	\$15,900	\$32,000	\$35,250

This account summarizes the capital expenditures requested by the IT department. For 2016, the budget includes funding for the replacement of the existing Docuware document management system (\$25,000) and a firewall for the wireless network (\$10,250).

409.750 Capital Equipment- Buildings-New	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$50,704	\$132,400	\$55,907	\$95,000

This account summarizes the capital expenditures for buildings for capital repairs. For 2016, the budget includes funding to renovate the finance/tax office HVAC (\$33,000), seal coat the administration building parking lot (\$3,000) and add a limestone ledge sill for the administration building (\$59,000).

409.760 Capital Equipment- Buildings-Replacement	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$0	\$0	\$43,450

This account summarizes the capital expenditures for buildings to replacement equipment. For 2016, the budget includes funding from the sinking fund for replacing eight overhead doors on PW building number 1 (\$28,350), replace three steel personnel doors (\$6,300), and a camera system upgrade (\$8,800).

409.770 Capital Equipment- Wellness Fund	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$0	\$0	\$2,500

This account represents capital expenditures from the Wellness fund. The Wellness fund includes fitness equipment upgrades, health screenings, other items and activities to improve employee health and wellness.

410.750 Capital Equipment- Police-New	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$133,137	\$276,189	\$112,000	\$257,523

This account summarizes the capital expenditures requested by the Police department. These items include 2 new police vehicles and equipment (\$83,400), records management /mobile data system (\$110,000), Tracker evidence system (\$4,139).

410.760 Capital Equipment- Police-Replacement	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$63,397	\$0	\$63,397	\$0

This account summarizes the capital expenditures requested by the Police department. There are no expenditures budgeted for 2016.

414.750 Capital Equipment- Planning	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$26,193	\$106,000	\$22,500	\$100,000

This account summarizes the capital expenditures requested by the Planning department. For 2016, these include the consultant for the rewrite of the land use ordinances.

430.750 Capital Equipment- Public Works-New	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$106,006	\$53,990	\$305,375	\$68,500

This account summarizes the capital expenditures requested by the Public Works department for new equipment. For 2016, these include UPS Backup and signal cabinet modifications (\$20,000), traffic signal LED replacements (\$5,000), Pedestrian push button upgrades for one intersection (\$5,000), replace PW61 1995 Chevy ½ ton pickup with new F250 ¾ ton pickup 4x4 (\$31,000) and Hydraulic truck conveyor for back of single axle truck (\$7,500).

430.760 Capital Equipment- Public Works-Replacement	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$151,060	\$269,535	\$164,680	\$347,250

This account summarizes the capital expenditures requested by the Public Works department for replacement equipment. For 2016, these cost include the gross township cost for items under the DCNR recycling grant other than the grappler truck which was purchased in 2015. This includes two leaf boxes (\$40,000), brush chipper (\$64,050), refurbish one leaf collector (\$92,000), replace PW20 2001 Ford F550 plow and dump (\$101,850), and replace IM102 Crafcoc crack sealer (\$49,350).

439.610 Roads Capital Construction	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$21,110	\$220,000	\$25,000	\$0

This account represents the capital projects expenditures from the fund for road projects. For 2016, no road projects are budgeted in the capital reserve fund.

452.750 Capital Equipment- Parks	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$90,069	\$371,700	\$83,470	\$256,675

This account summarizes the capital expenditures requested by the Parks & Rec department. For 2016, these items include the balance of Tudek Park phase 3 (\$33,500)(remaining \$48,000 is included in the Park Improvement Fund) in lieu of replacing the picnic pavilion at Meadows park (\$38,200), replace the backstop and upgrade play equipment at Suburban Park, (\$6,300), replace drinking fountains at Fairbrook and Greenbriar/Saybrook Parks (\$10,000), pave the parking lot at Fairbrook Park (\$82,000), purchase and install park amenities as needed (\$14,700), upgrade playground equipment as needed (\$35,175), and install tennis courts at Fairbrook Park (\$75,000).

486 SELF INSURANCE

486.356 Capital Equipment-IT Self Insurance	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$865	\$6,000	\$850	\$6,000

This account represents the replacement capital expenditures for Information Technology due to unexpected failures.

2016-2020 Capital Improvement Plan Expenditure Details

ADMINISTRATION DEPARTMENT

The Administration department proposes to spend **\$74,000 or 1.1%** of the total Capital Reserve fund expenditures during the term of this capital plan.

Administration Staffing

The Administration Department has recognized the need to complete some historical scanning of documents to reduce the hard copy storage and improve retrieving time of certain documents. Existing staff does not have sufficient time available to provide a dedicated effort to accomplish this task. The suggested approach is to use an intern or business school graduating student.

The Community Communications Coordinator position began as a part-time position in 2012 and has functioned well. The Township's community engagement has expanded during the past 7 years and maintaining the various informational outlets has grown. Moving this position to full-time will allow the township to both maintain its current information outlets but also expand to other outlets and media.

FERGUSON TOWNSHIP 2016 – 2020 CIP STAFFING ADMINISTRATION STAFFING						
PART TIME SCANNING STAFFER						
Direct Costs Estimate	2016	2017	2018	2019	2020	Total
Salary	6,000					6,000
Health/Eye/Dental	0					0
Life/Disability Insurance	0					0
Pension	0					0
Employer Taxes	567					567
Workers Comp	296					296
Total	6,863	0	0	0	0	6,863
PT to FT COMMUNITY COMMUNICATIONS COORDINATOR						
Direct Costs Estimate	2016	2017	2018	2019	2020	Total
Salary					35,963	35,963
Health/Eye/Dental					24,000	24,000
Life/Disability Insurance					0	0
Pension					3,596	3,596
Employer Taxes					2,871	2,871
Workers Comp					1,777	1,777
Total	0	0	0	0	68,208	68,208

Department Activities

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 Accomplishments

The Administration Department has completed a number of goals through mid- year 2015. An update of the Code of Ordinances

- hiring process for a Community Planner, Arborist and Director of Planning and Zoning along with all part-time personnel for summer work
- coordination of Township Open House
- completed an update to the Personnel Policies affecting Uniformed and Non-Uniformed Personnel
- held two Coffee and Conversation events and one Business Leaders Luncheon event
- launched a social media through Twitter
- received Gold Standard Certification through the Pennsylvania Sustainable Communities program
- obtained certification from PennPRIME for achieving loss control standards.

Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps as outlined in the Ferguson Township Strategic Plan. Over the next five years, several of the Strategic Plan items will be accomplished through the proposed expenditures in the Capital Improvement Plan.

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

o **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.

□□Objective 6.2: Develop a communications strategy to improve transparency and strengthen media exposure.

□□Objective 6.4: Evaluate and implement eGovernment strategies designed to provide convenience and accessibility to Township residents.

o **Action Step 6.4.2:** Identify which township functions could be enhanced by providing eGovernment services.

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

o **Action Step 9.2.3:** Coordinate and implement testing of disaster recovery plan with Agility Recovery.

2016	
Strategic Plan Update	\$5,500
<p>This project would be a revision to the Strategic Plan implementing the mission, vision, core values, goals and objects. Using an experienced consultant to facilitate this project is suggested. Combining</p>	

this strategic planning process with community survey results would begin with new and current members of the Board of Supervisors and would be a more encompassing approach than by a standalone facilitator.	
2017	
Community Survey	\$15,000
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 or some other method, such as community focus groups, combined with the survey should be conducted. The township has investigated 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. This survey would assist with developing an update to the Township's Strategic Plan.	
Administration Vehicle	\$26,000
It will be time to replace the administration vehicle and transfer the existing vehicle to the fleet.	
2018	
No requests have been made for the current year.	
2019	
No requests have been made for the current year.	
2020	
Administration Vehicle	\$27,500
It will be time to replace the administration vehicle and transfer the existing vehicle to the fleet.	

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.

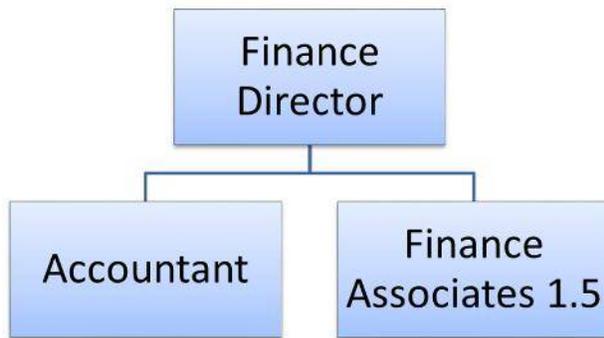
**FERGUSON TOWNSHIP
2016 – 2020 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
EXECUTIVE SEARCH SINKING FUND**

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
Annual Sinking Fund Contribution	2020	0		50,000
Total		50,000	0	
Subtotals by Year		2016	0	
		2017	0	
		2018	0	
		2019	0	
		2020	0	
		total	0	

FINANCE DEPARTMENT

The Finance Department includes the township and school real estate tax collection. The Finance Department requests total **\$79,100** or **1.1%** 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

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.

FINANCE ITEMS

With almost two years 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 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.

Engineering is investigating several work order systems. One is software named FacilityDude. This software would be standalone similar to the current Access database system in place. In conjunction with this, engineering is interested in replacing the Cartegraph system. The FacilityDude software would be the replacement for the Access database and the Cartegraph system. An alternative to this would be to incorporate the Springbrook Work Order system, which integrates with the accounting data already in the system. This would take advantage of existing data and not require rekeying certain data. Staff is investigating this option with engineering.

As the township becomes more advanced in technology, other options become available for consideration. One such item is inventory control. Finance is investigating the cost and benefit of implementing an inventory system for the Springbrook system. This system would track small items that do not meet the fixed assets threshold in cost. Small tools, automotive parts and supplies, salt, etc. Finance would partner with public works to implement such a project.

DEBT SERVICE

Proposed and current debt service costs total **\$3,300,116** or **4.1%** 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.

16.400.XXX.XXX						
Description	Year	Amount				
Township 2014 Refinancing	2016	559,350	Subtotals by Year	2016	855,350	
Township 2014 Refinancing	2017	558,725		2017	901,025	
COG Pools Debt	2016	120,000		2018	513,247	
COG Pools Debt	2017	120,000		2019	515,247	
COG Pools Debt	2018	120,000		2020	515,247	
COG Pools Debt	2019	120,000				
COG Pools Debt	2020	120,000		Total	3,300,116	
COG Parks Debt	2016	130,500				
COG Parks Debt	2017	110,000				
COG Parks Debt	2018	112,000				
COG Parks Debt	2019	114,000				
COG Parks Debt	2020	114,000				
Terraced Streetscape PA Infrastructure Loan	2017	66,800				
Terraced Streetscape PA Infrastructure Loan	2018	66,800				
Terraced Streetscape PA Infrastructure Loan	2019	66,800				
Terraced Streetscape PA Infrastructure Loan	2020	66,800				
Ferguson Township Maintenance Facility (proposed)	2018	134,000				
Ferguson Township Maintenance Facility (proposed)	2019	134,000				
Ferguson Township Maintenance Facility (proposed)	2020	134,000				
Ferguson Township Fueling Facility (proposed)	2018	34,947				
Ferguson Township Fueling Facility (proposed)	2019	34,947				
Ferguson Township Fueling Facility (proposed)	2020	34,947				
COG Maintenance Facility (proposed)	2016	45,500				
COG Maintenance Facility (proposed)	2017	45,500				
COG Maintenance Facility (proposed)	2018	45,500				
COG Maintenance Facility (proposed)	2019	45,500				
COG Maintenance Facility (proposed)	2020	45,500				
Total		3,300,116				

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. The fueling facility would be financed over 10 years piggybacked with the township maintenance facility financing. The Terraced Streetscape improvements will be funded through a grant and a local share amount of approximately \$600,000 which would be through a 10 year PA Infrastructure Bank Loan (PIB).

**FERGUSON TOWNSHIP
2016 – 2020 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS**

DEBT SERVICE PROJECTIONS

TOWNSHIP DEBT	Expires	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Township 2014 Refinancing	2017	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	0	0
COG Parks Debt	2031	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	114,000
Fueling Facility financing (10 yrs 3.0%)	2027			34,947	34,947	34,947	34,947	34,947	34,947	34,947	34,947	34,947	34,947			
Terraced Streetscape PA Infrastructure Loan (10 yr 2%)	2026		66,800	66,800	66,800	66,800	66,800	66,800	66,800	66,800	66,800	66,800	66,800	0	0	0
Ferguson Township Maintenance Facility (20 yr, 3%)	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	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	45,500
Total		855,350	901,025	513,247	515,247	448,447	413,500	293,500	293,500							

INFORMATION TECHNOLOGY DEPARTMENT

Information Technology capital requests total **\$105,250** or **1.5%** 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 Township Manager and the Finance Director work closely with township staff and Hinton and Associates 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 are now considered operating costs rather than capital costs. Such items include new desktops, laptops and software maintenance.

CLOUD SOFTWARE

Technology is changing and cloud software is finding some footing in industry. The Centre Region COG Codes software and the Centre Region COG Finance accounting software are evidence of this. At some point, certain software that the township uses may be cost effective to be move to the cloud. This could be office software, GIS, document management or police records software. One such item is the Microsoft Office suite. The township is moving to the cloud version of Microsoft Office. 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.

Another cloud version is the email service. Microsoft, as part of the Office suite, has a cloud version of Outlook which integrates with their cloud version of Microsoft Exchange. In fact, our current email provider, the State College Borough, is migrating its email data to such service at this time.

**FERGUSON TOWNSHIP
2016 – 2020 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
INFORMATION TECHNOLOGY**

30.400.407.750		
Description	Year	Amount
Document Management System	2016	25,000
Firewall and installation	2016	10,250
Document Management replacement server including database software	2017	25,000
Backup system replacement server including software	2017	25,000
Replace Server (end of life)	2018	15,000
Network GB switch for new PW building	2018	5,000
Replace ARGON fire suppression system in computer room	2020	included in bldgs
Total		105,250
Subtotals by Year	2016	35,250
	2017	50,000
	2018	20,000
	2019	0
	2020	0
	total	105,250

POLICE DEPARTMENT

The Police department is proposing to spend **\$1,020,085** or **14.6%** of the total Capital Reserve fund expenditures during the term of this capital plan

Police Staffing

The department is requesting an additional sergeant position to remedy the disproportional workload of the daylight sergeant currently. This new position is represented in the chart above as the 8am to 5pm Sergeant. This new position would supervise the detective unit, records office and ordinance officer as well as serve as the Accreditation Manager. The position would be promoted from within, thereby creating a new entry-level officer position.

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 2016 – 2020 CIP STAFFING POLICE OFFICER AND PROMOTIONAL COSTS

Direct Costs Estimate	2016	2017	2018	2018	2020	Total
Salary	59,678	65,167	65,167	70,848	76,728	337,588
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	5,968	6,517	6,517	7,085	7,673	33,759
Employer Taxes	4,673	5,093	5,093	5,528	5,978	26,365
Workers Comp	2,948	3,219	3,219	3,500	3,790	16,676
Personal Protection Equipment	6,000					6,000
Total	94,985	97,252	97,252	105,908	114,976	510,372

Police Vehicle Fleet Map

The current police vehicle fleet map is included for reference. It includes ten Patrol vehicles, some powered by Compressed Natural Gas as well as detective and training vehicles. The Mobile Command Vehicle is included 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	EVOG-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	2014 Chev Caprice	2014 Chev Impala	2011 Chev Tahoe	2006 Chev Impala	2008 Ford Crown Victoria	2000 MCV	2000 CRV	
Typ ID	100046	100259	100045	100043	100255	100048	100195	100262	100253	100044	100261	100260	100254	100123	100193	100252	100252	
VIN	1GNLCE000R283016	1GNLCE000R283016	1GNLCE000R283016	23CL646331	6G1MK51208L544811	6G1MK51208L54432	1GN5K3E03FAHP71033	1GN5K3E03FAHP001114	ADAR213	1GNLCE000R283016	6GNL55U22EL959725	1G11X5512EJ145604	1GN5K212G1W555318133	1GN5K212G1W555318133	2FAFP71V28X106851	2FAFP71V78Y331	5134LP31FDDE30	F88SHB77651
In Service	May-13	May-14	May-13	Oct-12	Aug-12	Oct-12	Jun-09	Jul-15	Apr-12	May-13	Apr-15	Mar-14	Apr-12	Mar-10	Oct-12	Jul-05	Jun-08	
Assignment	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Detective	Y (May 2013)	All	Chief	Patrol	Detective	EVOG	Spec	Spec	
CNG								Y (7)					N					
Radio	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL5000	APX6500	XTL2500	XTL5000	APX4500	XTL2500	XTL2500	XTL2500		Multiple		
MCT																		
In service / R/	M-6 (2010)	M-6 (2009)	M-6 (2010)	M-6 (2010)	M-6 (2010)	M-6 (2010)	M-6 (2009)	Tablet (2015)	None	M-6 (2010)	Tablet (2015)	None	M-6 (2010)	None	None	None	None	
VASCA																		
VSPEC	VASCAR	VASCAR	VASCAR	VASCAR	VASCAR	VASCAR	VSPEC	VASCAR	N/A	VASCAR	Plus III	N/A	N/A	N/A	N/A	N/A	N/A	
In service / Replacement																		
Color	Bl/Silver	Bl/Silver	Bl/Silver	Silver	Silver	Silver	Dr. Blue	Bl/Silver	Gold	Bl/Silver	Black	Black	Silver	Black	White	N/A	N/A	
Registm	MG4783G	MG7709G	MG4785G	MG7642F	MG3009G	MG3038G	EED00010	MG6229H	GPW2466	MG4784G	MG3851H	JKK3229	MG6670F	HJ09995	MG7443D	95356MG	MG4227H	
Mileage Oct 2015	61,000	41,000	65,000	110,000	62,000	62,000	68,714	5,000	36,549	47,000	579	6,923	79,734	41,638	122,893	5,235	187,422	

Police Department Capital Requests

The total proposed Police department capital items for the 2016 to 2020 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.

FERGUSON TOWNSHIP		
2016 – 2020 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS		
POLICE VEHICLES		
30.400.410.750		
Description	Year	Amount
Police Vehicles & Accessories (2) (FT5/FT10)	2016	83,400
Police Vehicles & Accessories (2) (FT4/FT6)	2017	107,250
CNG Conversion (2) (new tanks)	2017	25,000
Police Vehicles & Accessories (3) (FT1/FT3/FT11)	2018	170,268
CNG Conversion (3) (existing tanks)	2018	22,500
Police Vehicles & Accessories (3) (FT2/FT13/FT7)	2019	152,259
CNG Conversion (1) (existing tanks)	2019	7,500
Police Vehicles & Accessories (2) (FT8/FT12)	2020	110,158
CNG Conversion (1) (existing tanks)	2020	7,500
Total		685,835
Subtotals by Year	2016	83,400
	2017	132,250
	2018	192,768
	2019	159,759
	2020	117,658
	total	685,835

2016	
Police Vehicles & Equipment	\$83,400
Two Vehicles will be due for replacement:	
Replace 2011 Chevrolet Caprice (FT-5)	38,750
Equipment and installation	10,000
Subtotal	\$48,750
Replace 2010 Ford Fusion (FT-10)(CI)	\$29,150
Equipment and installation	5,500
Subtotal	\$34,650
Total	\$83,400
Replacement costs include paint and graphics. Equipment includes security partition, solid rear seat, fleet key, shotgun lock, console and trunk organizer and any necessary replacement of emergency lighting, radio, siren speakers, switches, wiring, etc.	
2017	
Police Vehicles & Equipment	\$132,250
Three vehicles will be due for replacement. Tahoes are specified for patrol vehicles.: Impalas for administrative and detective unit vehicles although all makes/models will be reviewed for best value at the time of purchase	
Replace 2012 Chevrolet Caprice (FT-4)	\$42,625
Equipment and installation	11,000
Subtotal	\$53,625
Replace 2012 Chevrolet Tahoe (FT-6)	\$42,625
Equipment and installation	11,000
Subtotal	\$53,625
Total	\$107,250
CNG Conversions	\$25,000

One or both units may be converted to CNG to continue program and recognize fuel savings (2 @ 12,500)

2018

Police Vehicles & Equipment

\$192,768

Three vehicles will be due for replacement.

Replace 2013 Chevy Tahoe (FT-1)	44,756
Equipment and installation	11,500
Subtotal	56,256
Replace 2013 Chevy Tahoe (FT-3)	44,756
Equipment and installation	11,500
Subtotal	56,256
Replace 2013 Chevy Tahoe (FT-11)	44,756
Equipment and installation	11,500
Subtotal	56,756
Total	170,268

CNG Conversions

\$22,500

All units will need converted to CNG should we choose to continue the program and recognize the fuel savings. This is the first year the CNG tanks we originally purchased will be able to be reused, so upfitting costs should be decreased by the value of the tank, which is \$5,000. (3@ \$7,500)

2019

Police Vehicles & Equipment

\$159,759

Three patrol vehicles are due for replacement.

Replace 2014 Chevrolet Tahoe (FT-2)	46,994
Equipment and installation	12,650
Subtotal	59,644
Replace 2014 Chevy Impala (FT-13)	32,065
Equipment and installation	6,050
Subtotal	38,115
Replace 2009 Crown Victoria (FT-7)	43,000
Equipment and installation	11,500
Subtotal	54,500
Total	152,259

CNG Conversions

\$7,500

One unit will need converted to CNG should we choose to continue the program and recognize the fuel savings. It is anticipated we will be able to move the CNG tank, which should result in conversion savings. (1 @ \$7,500).

2020

Police Vehicles & Equipment

\$117,658

Two vehicles will be due for replacement.

Replace 2015 Chevrolet Tahoe (FT-8)	51,693
Equipment and installation	13,915
Subtotal	65,608
Replace 2004 Chevy Impala (FT-12)	38,500

	Equipment and installation	6,050	
	Subtotal	44,550	
	Total	110,158	
CNG Conversions			\$7,500
The Tahoe will need converted to CNG should we choose to continue the program. (1 @ \$7,500)			

Police Equipment

The following items detail the police equipment requests other than vehicle and vehicle accessories for the term of the CIP.

30.400.410.750		
Description	Year	Amount
Police Equipment Summary	2016	114,139
Police Equipment Summary	2017	60,000
Police Equipment Summary	2018	0
Police Equipment Summary	2019	0
Police Equipment Summary	2020	0
Total		174,139
Subtotals by Year	2016	114,139
	2017	60,000
	2018	-
	2019	-
	2020	-
	total	174,139

2016	
Records Management/Mobile Data System	\$110,000
It is anticipated our current, regionally shared mobile data/records management system will be rolled out this year and any final payments will be due. \$110,000 was allotted in the budget in 2013 and 2014 for this purchase, and it is still not known what portion will be used in 2015, as there currently is no final vendor, price or contract. Since it is unknown what amount will be spent in 2015, the entire amount is requested for distribution in 2016, and will be reduced by any amount spent in 2015.	
Tracker Evidence System	\$4,139
This item is to upgrade the evidence and property management system held over from 2015.	
2017	
In-car Cameras & License Plate Readers	\$60,000

This purchase would add in-car cameras and license plate readers to the in-car computer systems. 10 @ \$6,000 each.

2018	
No Items are requested at this time for this year.	
2019	
No Items are requested at this time for this year.	
2020	
No Items are requested at this time for this year.	

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 2016 – 2020 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
Annual Sinking Fund Contribution	2015	20,000		50,000
Mobile Computer Systems	2015		60,000	(10,000)
Annual Sinking Fund Contribution	2016	20,000		10,000
Mobile Cameras for Cars	2017		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
Annual Sinking Fund Contribution	2020	20,000		30,000
Total		140,000	120,000	
Subtotals by Year				
	2016		0	
	2017		60,000	
	2018		0	
	2019		0	
	2020		0	

PLANNING AND ZONING DEPARTMENT

The total proposed capital costs for the Planning and Zoning Department totals **\$150,000** or **2.2%** of the total Capital Reserve expenditures for the five years.

Department Activities

The Department of Planning & Zoning is responsible for the regulation of land use activity in the Township including all subdivision and land development activity. Staff reviews plan submissions for any new construction or alterations to ensure compliance with Township ordinances. Additionally, the department conducts inspections on all building activity in the township.

The Zoning Administrator and Ordinance Enforcement Officer are responsible for the enforcement of township ordinances as they relate to items such as snow removal, abandoned vehicles, lawn maintenance, and more.

2015 Accomplishments

Several department goals were accomplished or significantly advanced in 2015. Most notably, the addition of a Community Planner has allowed the department to remain current on plan reviews and keep up with the rapidly growing development activity in the township. Additionally, workforce housing guidelines were established to address a need for more affordable living options (Strategic Plan Action Step 3.1.4), and progress was made toward improving the Terraced Streetscape District to make it more attractive to development (Strategic Plan Action Step 3.3.3).

Turnover of senior staff in recent years has made long term planning difficult. The addition of the Community Planner will allow the Director of Planning & Zoning to focus on several initiatives outlined in the Strategic Plan, Comprehensive Plan, and other guiding documents that will help to advance the long range land use planning goals of the township.

Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps as outlined in the Ferguson Township Strategic Plan. Over the next five years, several of the Strategic Plan items will be accomplished through the proposed expenditures in the Capital Improvement Plan.

Consultant – Rewrite of Land Use Ordinances (2016)

- **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.
- **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.

- **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.
- **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.
- **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.
- **Action Step 5.1.2:** Review and update Subdivision and Land Development Ordinances and present to Board for adoption.
- **Action Step 5.1.5:** Revise zoning restrictions on alternative energies such as windmills and solar paneling to encourage renewable energy consumption.
- **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.

Terraced Streetscape District Improvements (2016)

- **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).
- **Action Step 3.1.2:** Partner with the Borough of State College and PADOT to develop the West College Avenue TSD.
- **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.

Land Use Master Plan (2020)

- **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.
- **Action Step 1.2.2:** Identify how different types of development influences the township's tax base.
- **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.
- **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.
- **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.
- **Action Step 5.2.3:** Determine the impact of Chesapeake Bay Tributary Strategy to infrastructure planning and growth forecasts.

Sample PSU Concept of the Terraced Streetscape District

THE TERRACED STREETSCAPE DISTRICT



TSD I

- Focus on retail, office, and residential real estate
- Maximum 7 floor mixed use on W. College Ave
- Shorter building height on Butz and Beaver to provide a more seamless transition to State College west end neighborhood

Plaza

- Railroad corridor space focused on mixed use buildings
- Access to PSU via bike trail
- Concentration of retail, restaurants, offices, hotel, and residential
- Lawns and courtyards to areas for outdoor social gathering
- Ample parking spaces included

TSD II

- Continued combination of retail, office, and residential mixed use
- Larger building footprint than TSD I
- Transition toward other businesses currently on W. College Ave



Use	Area (gsf)	Floor Occupancy
Green Roof	265,000 gsf	roof
Residential	1,615,000 gsf	3-7
Office	390,000 gsf	2
Commercial/Retail/Restaurant	263,000 gsf	1
Parking		1-6 garage + surface lot

**FERGUSON TOWNSHIP
2016 – 2020 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
PLANNING**

30.400.414.750		
Description	Year	Amount
Rewrite Land Use Ordinances	2016	100,000
Land Use Master Plan	2020	50,000
Total		150,000
Subtotals by Year	2016	100,000
	2017	0
	2018	0
	2019	0
	2020	50,000
	total	150,000

Planning & Zoning Department Requests

2016	
Consultant - Rewrite of Land Use Ordinances	\$100,000
<p>This item will cover the cost to engage a consultant to assist township staff in rewriting the zoning ordinance and the subdivision and land development ordinance. This project was unable to be completed in 2015 due to planning activity and staff turnover. It is expected that this rewrite could take more than one year to bring to fruition, and will require a significant investment of staff and consulting time due to the overall complexity of a project of this magnitude.</p>	
2020	
Land Use Master Plan	\$50,000

BUILDINGS AND GROUNDS DEPARTMENT

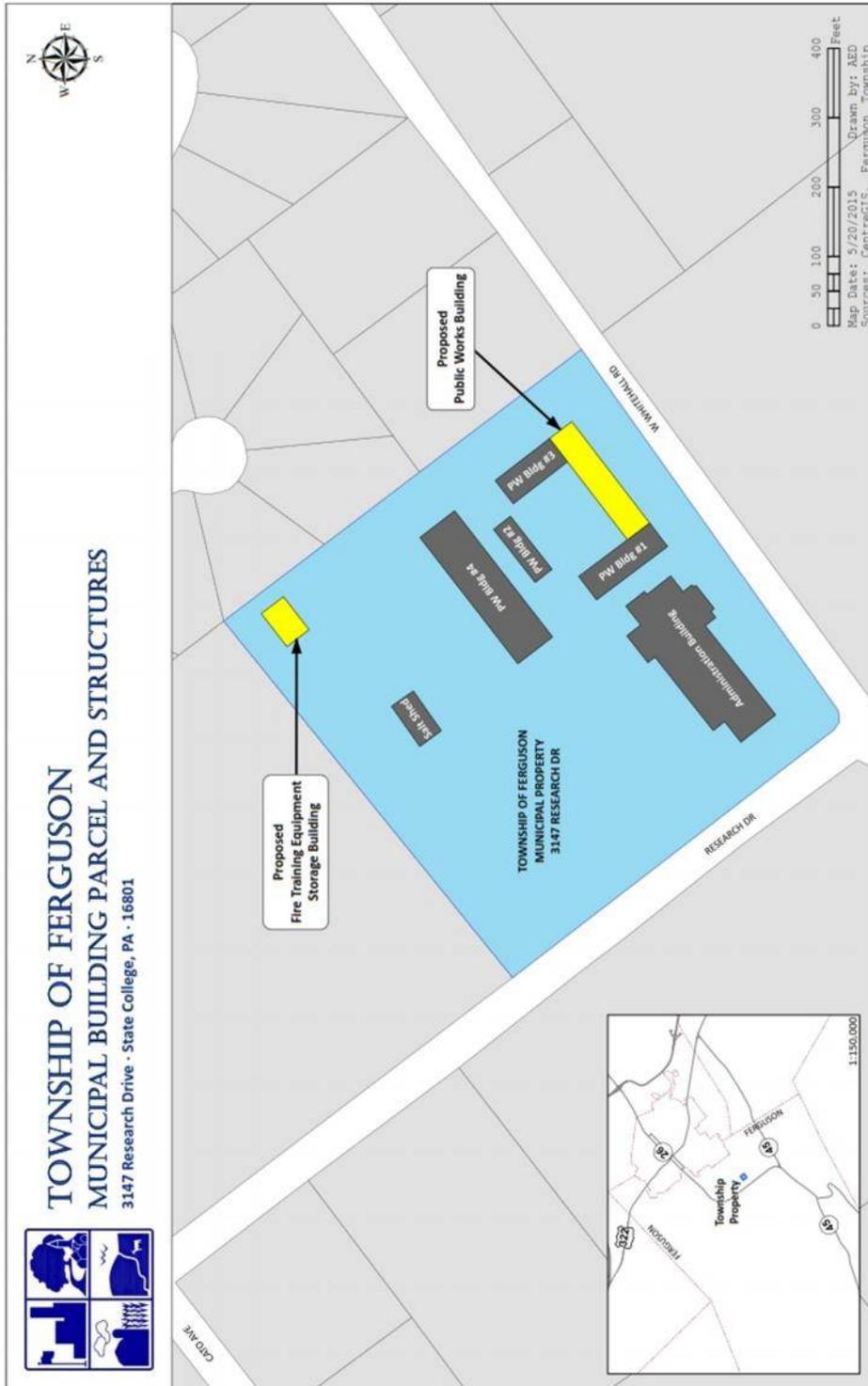
The total proposed capital costs for the Buildings & Grounds Department totals **\$2,859,137** or **41.0%** of the total Capital Reserve expenditures for the five years. This is by far, the most costly of the departments for this CIP. The majority of this consists of the Public Works maintenance facility.

In this CIP, the basis for the “sinking fund” or “Public Works Capital Building Fund Appropriation” for building systems was recalculated. This fund was set up after the township building was renovated in 2007 to save for the future replacement of building systems such as HVAC, roofs, doors, and fixtures. The amount established in 2007 was \$27,000 per year. The amount has been recalculated at \$41,000 per year for 2016 to more accurately reflect current building systems and costs and now includes saving for systems such as windows, flooring, light fixtures, security door system, cameras, fire system and panels, and audio video systems. The CIP shows expenses anticipated to come out of this fund as well as expenses not attributable to the fund.

In 2017, funding is requested for the architectural fees for the building design and code required plans and for engineering fees associated with preparing a site plan for township approval. The site plan will also depict a new larger fueling station to replace the existing old pumps. The new station to be constructed in 2018 will include a canopy at a new location to serve more vehicles at one time and larger underground fuel tanks to allow larger fuel shipments which should increase competitive bid prices for fuel. The plan will show any additional parking and any upgrades to the stormwater management plan.

In 2018, the CIP reflects a new 9,000 square foot Public Works Maintenance Garage including truck lifts, truck mechanic bays, storage, offices, break room and showers, bathrooms, and a truck wash facility. Square foot costs for such a building can vary from \$75/SF to \$350/SF depending on amenities, code requirements, location and construction type. The budget includes \$175/SF for a new 60' x 150' building constructed of steel frames on concrete footers, metal trusses, concrete slab on grade, painted steel roof and siding and fitted up as a public works garage described above. This new building should serve the needs of the Public Works Department well into the future and allow the Police Department to make better use of the existing PW Building 1 for vehicle maintenance and equipment storage which can be renovated at this same time. In recent years, the township has hired additional road workers and an arborist to better serve the needs of the growing township. In addition, the acquisition of one man leaf collectors, brush grapppler truck, and other equipment requires maintenance and storage. Currently gross truck washing occurs outside on a stone pit and detailed washing occurs inside buildings with floor drains. The new building will be better suited for vehicle washing. The new building can also provide separate facilities such as locker rooms, bathrooms, and showers for men and women.

The map of the township facilities includes 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.

Building & Grounds New Equipment

FERGUSON TOWNSHIP		
2016 – 2020 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS		
BUILDINGS & GROUNDS NEW EQUIPMENT		
30.400.409.750		
Description	Year	Amount
Renovate Finance/Engineering to improve flow and HVAC	2016	33,000
Limestone sill administration building	2016	59,000
Sealcoat parking lot	2016	3,000
Renovate PD to accommodate 4th detective	2017	15,000
Architectural design and engineering site plan new PW maintenance bldg	2017	285,863
Site work, utilities, parking for new PW maintenance facility	2018	100,000
New PW maintenance facility	2018	1,905,750
Renovate PW building 1 for CNG detection & removal	2018	50,000
New fuel pumps, island, canopy, tanks	2018	300,000
100K generator upgrade	2018	60,000
Total		2,811,613
Subtotals by Year	2016	95,000
	2017	300,863
	2018	2,415,750
	2019	-
	2020	-
	total	2,811,613

FERGUSON TOWNSHIP 2016 – 2020 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS PUBLIC WORKS ROADS					
30,400,430.750					
Description	Year	TIF	Liquid Fuels	Piney Ridge	Capital Reserve
Summary of Road Projects	2016	1,928,554	460,000	89,446	0
Terraced Streetscape Project	2016	150,000			
Summary of Road Projects	2017	1,980,000	474,000	0	0
Summary of Road Projects	2018	1,973,000	505,000	0	0
Summary of Road Projects	2019	1,124,000	578,000	0	0
Summary of Road Projects	2020	588,000	631,000	0	0
Total		7,743,554	2,648,000	89,446	0
Subtotals by Year	2016	2,078,554	460,000	89,446	0
	2017	1,980,000	474,000	0	0
	2018	1,973,000	505,000	0	0
	2019	1,124,000	578,000	0	0
	2020	588,000	631,000	0	0
	Total	7,743,554	2,648,000	89,446	0

Road Improvements by Contract:

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 including paving and determine appropriate roadways for road surface preservation techniques such as microsurfacing.

Microsurfacing is a cold-mix paving system; it is not a hot applied asphalt pavement. The material consists of small aggregate, asphalt emulsion, water and mineral fillers, and is generally applied in a 3/8” thick layer. A durable asphalt seal is applied to roads that have begun to show signs of aging and minor distress. By retarding the surface’s natural breakdown, this process extends the pavement’s lifespan approximately seven years. Microsurfacing adds no structural value to the pavement, and therefore, roadways that have deteriorated beyond a certain point are generally not good candidates for this process.

Candidates for paving are listed as line items in the CIP. Due to the specialized equipment used in paving operations, large paving projects are competitively bid. Some small paving projects on low volume roads are self-performed by FTPW with rented equipment. In 2016 Public Works proposes to pave Knob Hill Road. Often these small paving projects can be done cost effectively in house due to the mobilization costs and low economy of scale for a contractor for such small projects. It is also beneficial for the road crew to keep and enhance paving skills.

The CIP lists roads proposed for capital improvements, namely base repair by Public Works and a new asphalt wearing surface by contract. 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 (prior to bidding, a detailed engineering estimate is prepared for each project). For example, an asphalt overlay of a 26 foot wide residential street in 2016 is estimated to cost \$37/linear foot assuming Public Works 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 either in the linear foot price for the roadway in the CIP or as separate line items. A road requiring cold in place recycling or reclamation can cost an additional \$40/linear foot. No recycling was done in 2015. The 2014 paving projects with all work done by contract including cold in place recycling cost \$118/linear foot. Additional costs are incurred if residential driveway aprons are paved as part of the project.

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. In 2015 Public Works for the first time is trying a 2 part epoxy concrete patch material to repair concrete spalling and breaking in lieu of the cost and time to replace entire inlet tops.

Americans with Disability Act (ADA) Handicap Accessibility Sidewalk Intersection Ramp Improvements

In accordance with federal and state regulations, sidewalk intersection ramps are upgraded to current ADA standards. These upgrades are required whenever a road is paved or microsurfaced.

For roads to be paved, the concrete work is included in the CIP as a line item. 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. 8 ramps are proposed to be reconstructed with capital road projects in 2016.

West College Avenue Streetscape Project

The township received grant funding to install an 8 foot wide sidewalk on both sides of West College Avenue from Corl Street to Buckout Street at the Borough/Township line. This will be the first phase of construction of streetscape improvements along West College Avenue in an area zoned Terrace Streetscape District.

In 2016, \$43,300 is included in the budget as the township's share of the cost for engineering, right of way acquisition, and utility relocation for this project (some design fees are being accrued in 2015).

In 2017, \$798,000 is anticipated to be spent for construction costs and inspection fees. This same amount is anticipated in grant funding.

Traffic Signals:

Funding is requested each year to optimize traffic signals. This requires an engineering study, traffic counts, revised traffic signal timing plan, approval by PennDOT and minor equipment upgrades. Staff anticipates studying and optimizing 4 intersections each year. With 20 signalized intersections, each signal would be studied every 5 years.

Funding is requested for a UPS backup system for the traffic signal at the College Avenue/Corl Street intersection. If the signals on Atherton Street are upgraded by PennDOT with the paving project, this will be the last signal that needs upfitted with a UPS backup.

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 following schedule :

Traffic Signal Battery Backup Inventory

System	Location	UPS Type	Battery Type	Battery Installed / Last Replaced	Generator Plug / Type	Indicator Lights
Atherton	Aaron Dr and N Atherton St	Econolite: DBLMAX	3 - Genesis: NP100-12 (12V 100Ah)	2007/2013	Leviton 30A, 125V	Yes
	North Hills Place and N Atherton St	PennDOT	None		No	No
	Blue Course Dr/Clinton Ave and N Atherton St	Econolite: DBLMAX	3 - Genesis: MP100-12 (12V 100Ah)	2004/2014	Hubbell 30A, 125V	Yes
	Cherry Ln and N Atherton St	PennDOT	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	3 - Genesis: NP100-12 (12V 91.6Ah)	2006/2014	Hubbell 30A, 125V	Yes
	Havershire Blvd and Blue Course Dr	Econolite: DBLMAX	3 - Genesis: MP100-12 (12V 100Ah)	2013	Leviton 30A, 125V	Yes
	Old Gatesburg Rd and Blue Course Dr	Econolite DBL-700	3 -Genesis: MP100-12 (12V 100Ah)	2012	Leviton 30A, 125V	Yes
	W College Ave and Blue Course Dr	Econolite: DBLMAX	3 - Genesis: MP100-12 (12V 100Ah)	2004/2014	Hubbell 30A, 125V	Yes
	Westerly Pkwy and Blue Course Dr	Econolite DBL-777-MX	3 - Genesis: NP100-12 (12V 100Ah)	2009/2014	Hubbell 30A, 125V	Yes
Science Park	Circleville / Valley Vista and Science Park	Econolite: DBLMAX	3 - Genesis: MP100-12 (12V 100Ah)	2015	Leviton 30A, 125V	Yes
	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 W College Ave	Econolite: DBL700-M	3 - Genesis: NP100-12 (12V 100Ah)	2012	Leviton 30A, 125V	Yes
None	Cort St and W College Ave	2016-C11	None		No	No
	Whitehall Rd and W College Ave	Econolite: DBLMAX	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 W College Ave	Econolite: DBL700-M	3 - 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

7/17/2015

The road projects are depicted by year and are shown below.

ROADS and Road Supplies- Description	Construction Year Cost	
2016		
Microsurfacing and pavement preservation Townshipwide	\$242,000	
ADA Compliant Curb Ramp Replacement Program by FTPW for microsurfacing	\$6,000	
Road Materials and Supplies routine maintenance	\$28,000	
Road Materials for below Capital TIF projects	\$28,000	
Knob Hill Road materials and equipment rental - Pave by FTPW	\$34,000	
Pavement Markings	\$72,000	
Road Salt	\$50,000	
Subtotal Liquid Fuels		\$460,000
Subtotal Capital Reserve Fund from General Fund		\$0
W College Ave Streetscape Engineering	\$72,000	
West College Ave Streetscape ROW	\$363,000	
West College Ave Streetscape Utility	\$9,000	
Wyoming Ave. - mill edge and asphalt overlay, grass swales (base repair by FTPW)	\$84,000	
Wyandotte Lane - mill edge and asphalt overlay, grass swales (base repair by FTPW)	\$42,000	
Delaware Road - mill edge and asphalt overlay, grass swale (base repair by FTPW)	\$58,000	
Kansa Ave.- mill edge and asphalt overlay and paved or grass swales(base repair by FTPW)	\$47,000	
Kansa drainage (pipe from 652 Kansa to stream)	\$45,000	
Kansa drainage inlets	\$20,000	
Kansa utility relocation	\$17,000	
Kansa ROW (drainage easement)	\$6,000	
Piney Ridge driveway adjustments in ROW	\$107,000	
Bikepaths and parking lots pavement repair, sealcoating, line striping	\$33,000	
Traffic Signal Optimization - Study, Timing, minor capital improvement	\$22,000	
West Cherry Lane, mill and overlay, Atherton St. west to terminus (base repair by FTPW)	\$58,000	
Science Park Court - (base repair by FTPW) overlay, no curb, no drainage	\$77,000	
Sleepy Hollow Dr btwn Circleville Road and a point 0.59 miles west, mill and overlay, no drainage, no curb (base repair by FTPW)	\$140,000	
Kenelworth Court (Haymarket) - mill and overlay, no curb, no drainage	\$16,000	
Conover Lane (Haymarket) - mill and overlay, no curb, no drainage	\$24,000	
Engineering study for improvements (eg: turn lane, signal, roundabout) on Valley Vista Drive at Bachman Lane	\$39,000	
ADA handicap ramps for this year's capital road improvements	\$35,000	
Left turn Valley Vista Drive and Bachman Lane - Utility	\$28,000	
Left turn Valley Vista Drive and Bachman Lane - ROW	\$28,000	
Engineering study for improvements (eg: turn lane, signal, roundabout) on Science Park Road at Sandy Drive	\$39,000	
Science Park Road and Sandy Drive - Utility	\$28,000	
Science Park Road and Sandy Drive - ROW	\$28,000	
Engineering study for a new turn lane on W Aaron Drive from Martin Street to N Atherton Street	\$39,000	
W Aaron Drive from Martin Street to N Atherton Street - Utility	\$28,000	
W Aaron Drive from Martin Street to N Atherton Street - ROW	\$28,000	
Local share of 50/50 Green Light Go Grant W College/Corl Street	\$198,000	
Blue Course Drive - from Bristol Avenue to a point 600 feet north of Westerly Parkway (base repair by FTPW) mill, overlay, no curb	\$148,000	
Blue Course Drive from Bristol Avenue to a point 600 feet north of Westerly Parkway - ADA ramps	\$26,000	
Blue Course Drive from Bristol Avenue to a point 600 feet north of Westerly Parkway - inlet tops, no pipe	\$41,000	
Ash Ave (Pine Hall, Haymarket) - (base repair by FTPW) mill and overlay, no drainage except abandon open grate, no curb	\$32,000	
Myrtle Ave from Madison to McBath - mill and overlay	\$13,000	
PINEY RIDGE SUBTOTAL		\$89,446
TIF SUBTOTAL		\$1,928,554
TOTAL	\$2,478,000	

ROADS - Description	Construction Year Cost	
2017		
Microsurfacing and pavement preservation Townshipwide	\$266,000	
ADA Compliant Curb Ramp Replacement Program by FTPW for microsurfacing	\$6,000	
Road Materials and Supplies	\$31,000	
Road Materials for below Capital TIF projects	\$30,000	
Iroquois Road materials and equipment rental - Pave by FTPW	\$12,000	
Pavement Markings	\$79,000	
Road Salt	\$50,000	
Subtotal Liquid Fuels		\$474,000
W College Ave Streetscape Construction		
W College Ave Streetscape Construction Grant Reimbursement		
W College Ave Inspection Cost		
Subtotal Capital Reserve Fund from General Fund		\$0
Bikepaths and parking lots pavement repair, sealcoating, line striping	\$36,000	
Traffic Signal Optimization - Study, Timing, minor capital improvement	\$24,000	
W Aaron Drive from Martin Street to N Atherton Street, new turn lane, curb replacement, some drainage	\$269,000	
Denton Avenue - (base repair by FTPW) overlay, no curb, no drainage	\$40,000	
Denton Ave ADA ramps	\$10,000	
Cromer Drive - (base repair by FTPW) and overlay, no curb, no drainage	\$29,000	
Sycamore Drive - (base repair by FTPW) overlay	\$71,000	
Sycamore Drive drainage ditches and driveway culverts	\$192,000	
Meckley Drive	\$68,000	
W Clinton Ave - between Atherton St. and Linn St. (base repair by FTPW) overlay	\$29,000	
S Corl Street between W Beaver Ave and Highland Alley - (base repair by FTPW) overlay	\$10,000	
ADA handicap ramps for this year's capital road improvements	\$73,000	
Round-a-bout or Left turn lane and traffic signal at Valley Vista and Bachman - Construction	\$908,000	
Martin Street from Park Crest Lane to Patton Township Line, mill and overlay, no curb, no drainage, 3 lanes	\$204,000	
E Chestnut Street from Water Street to a point 390 feet to the east	\$17,000	
TIF SUBTOTAL		\$1,980,000
TOTAL	\$2,454,000	
ROADS - Description		
2018		
Microsurfacing and pavement preservation Townshipwide	\$293,000	
ADA Compliant Curb Ramp Replacement Program by FTPW for microsurfacing	\$7,000	
Road Materials and Supplies	\$35,000	
Road Materials for below Capital TIF projects	\$33,000	
Pavement Markings	\$87,000	
Road Salt	\$50,000	
Subtotal Liquid Fuels		\$505,000
Subtotal Capital Reserve Fund		\$0
Bikepaths and parking lots pavement repair, sealcoating, line striping	\$40,000	
Traffic Signal Optimization - Study, Timing, minor capital improvement	\$27,000	
W Gatesburg Road - from Boundary Oaks to Scotia Road (base repair by FTPW) scratch and overlay	\$302,000	
Fairfield Circle (Good Hope Farms) - (base repair by FTPW) overlay	\$37,000	
Fairfield Circle (Good Hope Farms) - replace bituminous curb with concrete mountable BCBC mounted curb	\$38,000	
Fairfield Circle (Good Hope Farms) - ADA ramps	\$11,000	
Stafford Circle (Good Hope Farms)	\$21,000	
Stafford Circle (Good Hope Farms) -replace bituminous curb with concrete mountable BCBC mounted curb	\$22,000	
Princeton Drive - between Dogwood Circle and East Park Hills Ave, (base repair by FTPW) overlay, no curb, no drainage	\$16,000	
ADA handicap ramps for this year's capital road improvements	\$80,000	
Tadpole Road from W Gatesburg Road to Whitehall Road - mill and overlay (base repair by FTPW)	\$404,000	
Tadpole Road 1 from Marengo Road to W Gatesburg Road	\$975,000	
TIF SUBTOTAL		\$1,973,000
TOTAL	\$2,478,000	

ROADS - Description	Construction Year Cost	
2019		
Microsurfacing and pavement preservation Townshipwide	\$322,000	
ADA Compliant Curb Ramp Replacement Program by FTPW for microsurfacing	\$7,000	
Road Materials and Supplies	\$38,000	
Road Materials for below Capital TIF projects	\$37,000	
Unnamed Road materials and equipment rental - Pave by FTPW	\$29,000	
Pavement Markings	\$95,000	
Road Salt	\$50,000	
Subtotal Liquid Fuels		\$578,000
Subtotal Capital Reserve Fund		\$0
Bikepaths and parking lots pavement repair, sealcoating, line striping	\$44,000	
Traffic Signal Optimization - Study, Timing, minor capital improvement	\$29,000	
New Traffic Signal - Blue Course and Bristol	\$366,000	
Appletree Circle (Park Hills) base repair and overlay, no inlets, no HC ramps	\$19,000	
Appletree Circle, new concrete mountable curb	\$18,000	
Avebury Circle (Park Hills)	\$24,000	
Shagbark Court (Chestnut Ridge)	\$21,000	
Sassafras Court (Chestnut Ridge)	\$16,000	
Hickory Hill Drive (Chestnut Ridge)	\$86,000	
Ashburton Court (Chestnut Ridge)	\$19,000	
Sheffield Court (Stonebridge)	\$16,000	
Williamsburg Drive (Stonebridge)	\$60,000	
ADA handicap ramps for this year's capital road improvements	\$88,000	
Blade Drive	\$190,000	
Gardner Lane	\$63,000	
Timothy Lane - (base repair by FTPW) overlay, no drainage, no curb	\$65,000	
TIF SUBTOTAL		\$1,124,000
TOTAL	\$1,702,000	
ROADS - Description	Construction Year Cost	
2020		
Microsurfacing and pavement preservation Townshipwide	\$354,000	
ADA Compliant Curb Ramp Replacement Program by FTPW for microsurfacing	\$8,000	
Road Materials and Supplies	\$42,000	
Road Materials for below Capital TIF projects	\$40,000	
Unnamed Road materials and equipment rental - Pave by FTPW	\$32,000	
Pavement Markings	\$105,000	
Road Salt	\$50,000	
Subtotal Liquid Fuels		\$631,000
Subtotal Capital Reserve Fund		\$0
Goddard Circle (Ramblewood II)	\$36,000	
Dogwood Circle	\$15,000	
Park Lane from Park Hills Avenue to West Aaron Drive	\$42,000	
Muncy Road	\$73,000	
James Ave	\$85,000	
Brooklawn Road (Ramblewood II)	\$22,000	
Ramblewood Road (Ramblewood II)	\$82,000	
Corinna Court	\$51,000	
Pinecliff Road	\$85,000	
ADA handicap ramps for this year's capital road improvements	\$97,000	
TIF SUBTOTAL		\$588,000
TOTAL	\$1,219,000	

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 **\$1,659,312** or **23.4%** of the Capital Reserve fund expenditures.

Each year a condition report is generated by the mechanic and road superintendent to assist with preparation of the equipment CIP. Based on the condition report and historical useful life of similar equipment, the CIP is prepared. The equipment fleet comprised of vehicles over \$25,000 has an estimated 2015 value of \$1,835,000. The annual straight line cost using the useful life of each piece of equipment is estimated at \$276,511 and is the basis of the Public Works Capital Fund Appropriation request. In addition to equipment replacement requests from the above fund, certain other equipment is requested in 2016.

A new pickup truck is requested to assist with tasks assigned to the arborist, superintendent, and building custodian, and for light duty use by the Public Works Department.

A new hydraulic truck conveyor is requested for use on the back of a single axle truck to place topsoil or stone for road shoulder backup and repairs

New Equipment/Vehicles or Replacement Equipment/Vehicles under \$25,000

This table details the new equipment or replacement equipment costing less than the threshold to be included in the replacement equipment sinking fund.

2016	
anticipated purchases less than 25,000 each	
UPS backup and signal cabinet modifications College/ Corl	\$20,000
Traffic signal LED replacements	\$5,000
Pedestrian push button upgrades - 1 intersection	\$5,000
Replace PW-61 a 1995 Chevy 1/2 ton pickup truck with a new F250 3/4 ton gas engine truck	\$31,000
Purchase new hydraulic truck conveyor for the back of a single axle truck	\$7,500
SUBTOTAL EQUIP NOT IN FUND	\$68,500
2017	
anticipated purchases less than 25,000 each	
Traffic signal LED replacements	\$5,250
Replace a 2003 variable message sign	\$19,000
Pedestrian push button upgrades	\$5,250
Replace IM-501 a 2007 Kubota RTV utility vehicle	\$24,150
Replace 2007 IM-513 Kubota ZG-20 mower	\$14,333
SUBTOTAL EQUIP NOT IN FUND	\$67,983
2018	
anticipated purchases less than 25,000 each	
Traffic signal LED replacements	\$5,513
Replace a 2003 variable message sign	\$20,000
Pedestrian push button upgrades	\$5,513
Purchase new wing plow for loader to plow back drifts	\$37,485
SUBTOTAL EQUIP NOT IN FUND	\$68,511
2019	
anticipated purchases less than 25,000 each	
Traffic signal LED replacements	\$5,788
Pedestrian push button upgrades	\$5,788
Replace a 2003 variable message sign	\$21,000
SUBTOTAL EQUIP NOT IN FUND	\$32,576
2020	
anticipated purchases less than 25,000 each	
Traffic signal LED replacements	\$6,078
Pedestrian push button upgrades	\$6,078
SUBTOTAL EQUIP NOT IN FUND	\$12,156

Replacement Equipment Sinking Fund

The details of the expenditures out of the sinking fund are itemized below.

2016	
anticipated appropriation fund expenses (>25,000 each)	
Replace PW-20 a 2001 Ford F550 plow and dump truck	\$101,850
Replace IM-102 a 2000 crafcoc crack sealer	\$49,350
Replace IM-401 a 2000 Brush-Bandit brush chipper	\$64,050
SUBTOTAL 2016 EQ FUND EXP	\$215,250
2017	
anticipated appropriation fund expenses (>25,000 each)	
Replace PW-34 a 1997 Vac-All Sweeper	\$198,450
Replace PW-40 a 2003 International single axle plow and dump truck with 4wd	\$214,988
crane to pick grates	\$57,330
SUBTOTAL 2017 EQ FUND EXP	\$470,768
2018	
anticipated appropriation fund expenses (>25,000 each)	
Replace 2001 backhoe	\$150,491
pounder	\$75,246
Replace PW-16 a 2004 Freightliner one-man leaf collector	\$202,584
SUBTOTAL 2018 EQ FUND EXP	\$428,321
2019	
anticipated appropriation fund expenses (>25,000 each)	
Replace IM-100 a 1997 5 ton roller	\$42,543
SUBTOTAL 2019 EQ FUND EXP	\$42,543
2020	
anticipated appropriation fund expenses (>25,000 each)	
Replace IM-402 a 2004 Vermeer brush chipper	\$77,853
Replace IM-117 a 2007 Caterpillar skid steer loader	\$140,391
Replace IM-101 a 1996 4 ton asphalt trailer	\$34,460
SUBTOTAL 2020 EQ FUND EXP	\$252,704

PARKS AND RECREATION

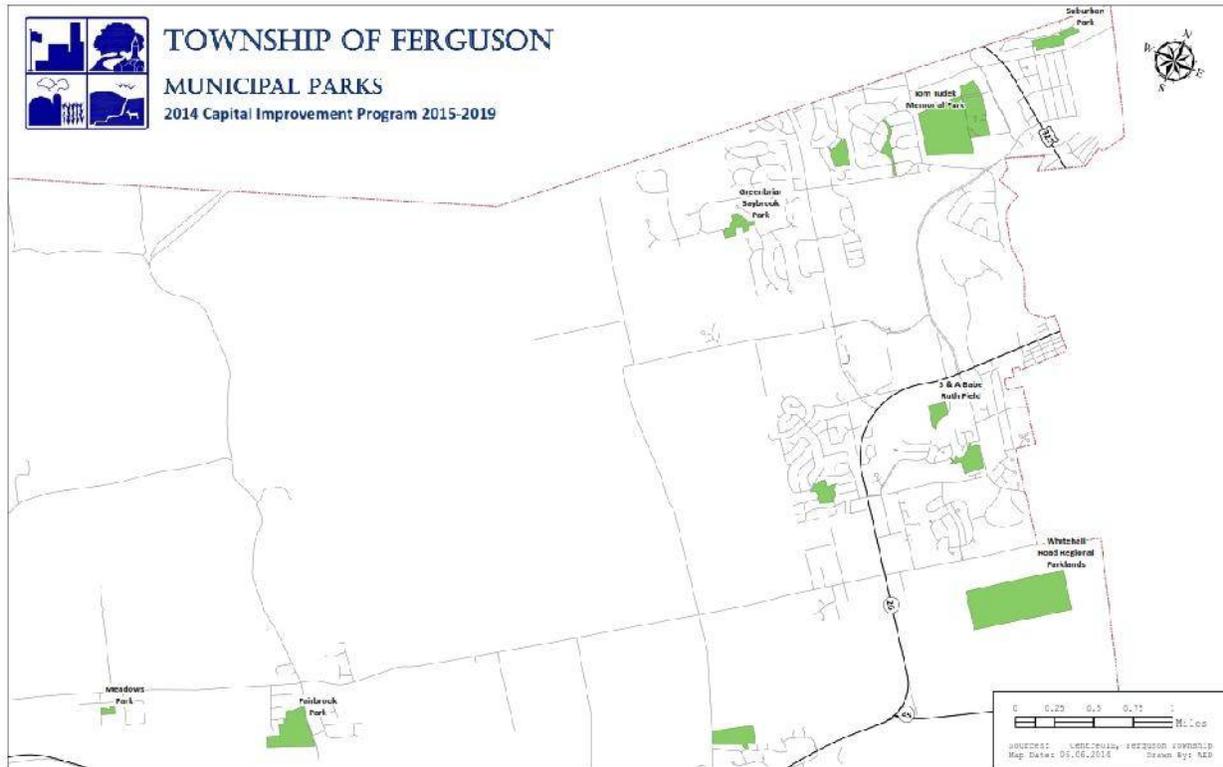
The proposed five-year Capital Improvement Program Budget for Parks and Recreation (not including CRCOG) totals **\$1,028,665 or 14.7 %** of the total Capital Reserve fund proposals. The following projects are recommended to be included in the upcoming five years of the CIP.

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.

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.



Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps as outlined in the Ferguson Township Strategic Plan. Over the next five years, several of the Strategic Plan items will be accomplished through the proposed expenditures in the Capital Improvement Plan.

- Objective 10.1: Promote environmental and social stewardship in parkland development.**

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)	
Drinking Fountain Replacements	\$10,000
Placement of drinking fountains at Township Parks began nearly 20 years ago as new parks were developed and older parks refurbished. A replacement program is suggested since some of the	

<p>fountains are older and parts not available. The replacement program would affect 6 parks and cost spread out over 3 years. Included in the cost is the fountain, concrete and some underground plumbing.</p> <p>Fairbrook Park Greenbriar/Saybrook Park</p>	
Fairbrook Park Parking Lot Paving	\$82,000
<p>The Fairbrook Park parking lot is currently a stabilized stone parking area. Due to the increasing use of the park for Centre Region Parks and Recreation sports programs and other sports associations, the parking lot is in continual need of maintenance due to potholing. Paving of the lower parking lot is recommended. It is not anticipated that any further storm water management controls will be needed.</p>	
Park Amenities (benches, trash containers, grills, doggie stations)	\$14,700
Playground Safety & Update Program	\$35,175
<p>To provide for equipment upgrades and replacements in order to meet playground safety standards in accordance with the townships certified playground inspector recommendations.</p>	
Fairbrook Park Tennis Court	\$75,000
<p>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.</p>	
2017	
Tudek Park Phase 3a	\$250,250
<p>Completion of park master plan in the area just south of Herman Drive by constructing two basketball courts, complete sidewalk connections, paving of remainder of parking lot and install landscaping.</p>	
Fairbrook Park	\$6,500
<p>Replace baseball backstop (Jayco 4 panel 2 Center Over Panels installed)</p>	
State College Teener League Field Upgrades	\$100,000
<p>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.</p>	
Drinking Fountain Replacements	\$10,000
<p>Placement of drinking fountains at Township Parks began nearly 20 years ago as new parks were developed and older parks refurbished. A replacement program is suggested since some of the fountains are older and parts not available. The replacement program would affect 6 parks and cost spread out over 3 years. Included in the cost is the fountain, concrete and some underground</p>	

plumbing. Haymarket Park Meadows Park	
Playground Safety & Update Program	\$36,900
To provide for equipment upgrades and replacements in order to meet playground safety standards in accordance with the townships certified playground inspector recommendations.	
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.	
Drinking Fountain Replacements	\$10,000
Placement of drinking fountains at township parks began nearly 20 years ago as new parks were developed and older parks refurbished. A replacement program is suggested since some of the fountains are older and parts not available. The replacement program would affect 6 parks and cost spread out over 3 years. Included in the cost is the fountain, concrete and some underground plumbing. Homestead Park Park Hills Park	
Playground Safety & Update Program	\$36,900
To provide for equipment upgrades and replacements in order to meet playground safety standards in accordance with the townships certified playground inspector recommendations.	
Park Trees (various locations: 20 trees installed @ \$500/tree)	\$11,000
Concentration on newer parks to begin installation of landscaping	
2019	
Tom Tudek Memorial Park Waterline Upgrade and Fountain Replacement on Restroom Building	\$45,210
The restroom building at the Tom Tudek Memorial Park is heavily used during the spring, summer and fall. Since construction, the restrooms have experienced a problem with the water pressure and volume available to operate the toilet facilities. An up sizing of the water line is the only solution. This project would be combined with the replacement of the drinking fountain located on the exterior of the restroom facility.	
Playground Safety & Update Program	\$37,500

To provide for equipment upgrades and replacements in order to meet playground safety standards in accordance with the townships certified playground inspector recommendations.	
Park Trees (various locations: 20 trees installed @ \$500/tree)	\$11,500
Concentration on newer parks to begin installation of landscaping	
2020	
Tudek Farmhouse Roof Replacement	\$7,000
The farmhouse is need of a roof. This will be funded through the Tudek Trust Fund.	
Suburban Park Baseball Field Fence Replacement	\$20,240
The park little league/tee ball field is one of the sports fields used by the State College Little League Program and Pony League Softball. The field fencing is the original fencing installed in the 1970's. The fence is recommended for replacement.	
Park Trees (various locations: 20 trees installed @ 460/tree)	\$9,700
Park Amenities (benches, trash containers, grills, doggie stations)	\$14,000

FUND 31
REGIONAL CAPITAL RECREATION
PROJECTS FUND

31 REGIONAL CAPITAL RECREATION PROJECTS FUND**REVENUES****341 INTEREST REVENUE**

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.000 Interest Revenue	\$6,196	\$7,000	\$7,000	\$7,000

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .75% per annum at Jersey Shore State Bank.

387 PRIVATE CONTRIBUTIONS

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
387.002 Developer Contributions	\$801,500	\$0	\$0	\$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.

EXPENDITURES**452 REGIONAL PARKS CAPITAL PROJECTS**

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
452.535 CRCOG Regional Parks Capital	\$129,214	\$136,852	\$136,852	\$117,762

Per the direction of the Board of Supervisors, beginning in 2014 the budget included payment of the Township's Centre Region COG 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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
492.001 Transfer to General Fund	\$0	\$0	\$0	\$0

This account represents any transfers made by the Regional Capital Recreation Projects Fund to the General Fund.

FUND 32
TRANSPORTATION IMPROVEMENT

FUND

32 TRANSPORTATION IMPROVEMENT FUND**REVENUES****341 INTEREST REVENUE**

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.000 Interest Revenue	\$24,740	\$22,500	\$22,500	\$22,500

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .75% per annum at Jersey Shore State Bank.

351 FEDERAL GRANT REVENUES

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
351.030 PCTI Federal Grant	\$0	\$0	\$0	\$0

No funding is expected in 2015.

357 LOCAL GOVERNMENT GRANT REVENUE

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
357.000 Utility Reimbursements	\$0	\$0	\$0	\$0

Nothing is budgeted for 2016

387 PRIVATE CONTRIBUTIONS

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
387.000 Developer Contributions	\$0	\$0	\$0	\$0

This line item provides for the developers contributions.

392 INTERFUND TRANSFERS

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
392.001 Transfer from General Fund	\$1,285,350	\$1,373,567	\$1,373,567	\$1,234,356

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 amount of the transfer was reduced. The tax allocations are listed below:

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 2016 collection (\$1,397,189) x 21.88%	\$305,705
Real Estate Transfer Tax (0.75%)	Calculation: estimated 2016 collection (\$1,200,000) x 60%	\$720,000
Earned Income Tax (0.45%)	Calculation: estimated 2016 collection (\$6,491,945) x 3.214%	\$208,651

393 PROCEEDS FROM LONG TERM DEBT

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
393.100 Proceeds from Long Term Debt	\$0	\$295,000	\$0	\$295,000

This account represents the proceeds for short term funding most likely from the state under the Pennsylvania Infrastructure Bank (PIB) program for the West College Avenue Streetscape project.

EXPENDITURES

402 AUDITING

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
402.311 Audit Fees	\$0	\$0	\$0	\$0

No single audit fees are budgeted for 2015 audit.

408 PUBLIC WORKS-ENGINEERING

408.313 Engineering Design & – Specialties	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$8,058	\$541,000	\$100,000	\$234,000

This account represents the cost for engineering and inspection for township projects. Beginning in 2016, this accounts is being combined with account 408.314.

For 2016, the budget represents the final engineering costs for the West College Avenue Streetscape project (\$72,000), engineering design for Valley Vista/Bachman (\$40,000), Science Park/Sandy Drive (\$39,000) intersections, West Aaron Drive to Martin Street (\$39,000) and traffic signal optimization (\$44,000).

439 CAPITAL CONSTRUCTION

439.312 Right of Way Legal Fees	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$0	\$0	\$0

This item provides funding for any necessary legal fees for capital road projects.

439.313 Right of Way Acquisition Costs	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$6,000	\$2,188	\$447,000

This item provides funding for any necessary right of way easements required for capital road projects. For 2016, these include West College Ave (\$363,000), Bachman (\$28,000), Sandy Drive (\$28,000) and Aaron Drive projects (\$28,000).

439.360 Utility Construction Costs	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$17,000	\$0	\$93,000

This fund will be utilized for any utility relocation costs for 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 may be identified. For 2016, these include West College Ave (\$9,000), Bachman (\$28,000), Sandy Drive (\$28,000) and Aaron Drive (\$28,000) projects.

439.610 Capital Construction	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$1,299,450	\$548,000	\$300,000	1,391,599

This account represents the construction costs allocated to the Transportation Improvement Fund for the 2016 capital transportation projects in accordance with the Capital Improvement Plan as

amended (\$1,164,554). The bike paths & parking lot seal coating as well as the West College Ave Streetscape costs are included in other accounts. This account also includes re-budgeted projects Suburban Park (\$205,045 and Science Park Road Corridor (\$22,000) from 2015.

FUND 33
PINE GROVE MILLS
STREET LIGHT FUND

33 PINE GROVE MILLS STREET LIGHT FUND**REVENUES****341 INTEREST REVENUE**

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.000 Interest Revenue	\$69	\$600	\$150	\$150

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .75% per annum at Jersey Shore State Bank.

387 DEVELOPER CONTRIBUTIONS

	2014 Actuals	2015 Budget	2015 Projected	2016 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**

	2014 Actuals	2015 Budget	2015 Projected	2016 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.

FUND 34
PARK IMPROVEMENT FUND

34 PARK IMPROVEMENT FUND

REVENUES

341 INTEREST REVENUE

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.000 Interest Revenue	\$781	\$250	\$850	\$250

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .75% per annum at Jersey Shore State Bank.

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

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
359.080 Fee In-Lieu Revenue	\$48,362	\$0	\$48,362	\$0

This account reflects receipts for Fee In-Lieu from developers in accordance with the fund provisions.

EXPENDITURES

454 PARK IMPROVEMENTS

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
454.XXX Capital Projects	\$0	\$99,000	\$51,000	\$48,000

Tom Tudek Memorial Park Phase 3 Construction of age appropriate play equipment (\$48,000). The remaining cost (\$33,500) is included in the Capital Reserve Fund.

FUND 60
POLICE PENSION FUND

60 UNIFORMED POLICE PENSION TRUST FUND

Many government pension programs have not been fully funded for many years. As a result, some are at risk and require exceptional efforts to increase the funding ratios to acceptable levels. The township police pension plans has not suffered such difficulties other than the 2008 stock market crash. The following table depicts the funding levels for the police pension plan in accordance with the biannual actuarial report.

Year	Unfunded Liability	Funding %
2015	\$447,354	91%
2013	\$799,355	82%
2011	\$516,573	86%
2009	\$877,999	73%
2007	-\$449,905	116%
2005	-\$204,708	108%

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

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.000 Interest Revenue	\$125,904	\$70,000	\$70,000	\$70,000

This account represents the interest income revenue for the pension plan.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.010 Realized Gains/Losses	\$111,089	\$0	\$80,000	\$0

This account represents the realized gains/losses on the sales of securities in the plan.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.020 Unrealized Gains/Losses				

\$32,473 \$0 \$0 \$0

This account represents the unrealized gains/losses of securities not sold in the plan.

355 STATE SHARED PAYMENTS

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
355.050 Act 205 State Funding	\$210,393	\$255,275	\$255,275	\$218,386

This account reflects the expected State funding for the police pension. This is based on the 2016 Minimum Municipal Obligation estimate and the current year's Act 205 State funding.

Description	2015	2016
Police MMO	\$255,274	\$218,386
Non-Uniform MMO	172,470	174,480
Gross Township pension expense	\$427,744	\$392,866
Less Estimated State Funding	-286,221	-286,221
Net Township pension expense	\$141,523	\$106,645

389 MISCELLANEOUS REVENUES

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
389.000 Miscellaneous Revenue	\$2,131	\$0	\$0	\$0

This line item represents miscellaneous revenues not recorded in other accounts.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
389.020 Employee Contributions	\$69,108	\$74,339	\$74,339	\$77,120

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 2016, the employees will be required to pay the maximum allowed 5% of gross base pay.

EXPENDITURES

401 ADMINISTRATION

401.240 General Expense	2014	2015	2015	2016
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Actuals	Budget	Projected	Budget
\$0	\$0	\$0	\$0

This account reflects miscellaneous expenditures not specified in other accounts.

2014 Actuals	2015 Budget	2015 Projected	2016 Budget
401.340 Advertising & Printing			
\$0	\$0	\$0	\$0

This account reflects any costs related to advertising and printing for the pension.

404 LEGAL

2014 Actuals	2015 Budget	2015 Projected	2016 Budget
404.180 Legal Fees			
\$1,000	\$1,000	\$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

2014 Actuals	2015 Budget	2015 Projected	2016 Budget
410.197 Retired Payroll			
\$226,978	\$226,951	\$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

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
410.210 Office Supplies	\$0	\$100	\$100	\$100

This account provides for the miscellaneous office supplies for the pension plan

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
410.229 Meeting Expenses	\$153	\$350	\$350	\$350

This account provides for the meeting expenses related to the administration of the Police Pension plan.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
410.310 Actuarial Fees	\$8,200	\$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 2015. The next study is due in 2017.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
410.311 Payroll Processing Fees	\$387	\$700	\$700	\$700

This account provides for the cost of providing pension payroll for the retired officers through a 3rd party payroll processor.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
410.312 Broker Fees	\$35,863	\$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

FUND 65
NON-UNIFORM PENSION FUND

65 NON-UNIFORMED PENSION TRUST FUND

REVENUES

341 INTEREST REVENUE

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.000 Interest Revenue- Banks	\$72	\$0	\$0	\$0

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .75% per annum at Jersey Shore State Bank.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.010 Interest Revenue- ICMARC	\$109,854	\$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.

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
341.020 ICMARC Retirement Health Savings	\$1,590	\$0	\$0	\$0

This account represents the investment and earnings in the ICMA-RC Retirement Health Savings Account.

355 STATE SHARED PAYMENTS

	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
355.050 Act 205 Funding	\$68,440	\$23,558	\$30,947	\$67,835

This account reflects the expected State funding allocation for the 401(a) non-uniform pension.

Description	2015	2016
Police MMO	\$255,274	\$218,386
Non-Uniform MMO	172,470	174,480
Gross Township pension expense	\$427,744	\$392,866

Less Estimated State Funding	-286,221	-286,221
Net Township pension expense	\$141,523	\$106,645

389 PENSION FUNDING

389.000 Employer Contributions	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$142,216	\$148,912	\$141,523	\$106,645

This account reflects the amount that the township is required to fund the 401 (a) non-uniform pension based on the Minimum Municipal Obligation estimate for 2016. Any amount over this will be reimbursed back to the township before the end of the year.

389.020 Forfeiture Revenue	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$15,518	\$0	\$0	\$0

This account reflects reimbursement of expenditures for employees separated from service before fully vesting.

389.030 Employer Retirement Health Savings Contributions	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$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

483.300 Pension Distributions	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$405,826	\$0	\$0	\$0

This account is for the estimated total of benefits that will be paid out of the Non-Uniform Employee 401 (a) Pension Plan. The non-uniform 401 (a) 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	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
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\$68,500 \$0 \$0 \$13,355

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.

	2015	2016
Non Uniform MMO	\$172,470	\$174,480
Less: Estimated Township Prepayments	-\$120,000	-\$120,000
Lees: State Aid Allocation	-\$30,947	-\$67,835
Estimated Refund (\$0 if negative)	\$0	\$13,355

FUND 93
TOM TUDEK MEMORIAL PARK FUND

93 TOM TUDEK MEMORIAL PARK TRUST FUND

REVENUE

341 INTEREST REVENUE

341.000 Interest Revenue- Banks	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$5,580	\$250	\$290	\$50

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .75% per annum at Jersey Shore State Bank.

341.020 Interest Revenue-PNC	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$0	\$5,000	\$0	\$2,000

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. The investment market been down the third quarter of 2015 and earnings have not generated the return anticipated. Through September 2015, this investment has yielded a loss of \$2,139 in investment earnings net of fees for the year.

342 RENTS & ROYALTIES

342.200 Rental Payments – Farmhouse	2014 Actuals	2015 Budget	2015 Projected	2016 Budget
	\$7,750	\$7,200	\$7,600	\$9,450

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 \$725 per month Beginning November 1 through April 30 (4 months in 2016) the rental rate will increase to \$762.50. The lease will again increase to \$800 from May 1 through October 31 (8 months in 2016).

342.220 Horse Boarding Fees	2014 Actuals	2015 Budget	2015 Projected	2015 Budget
	\$1,295	\$2,400	\$1,300	\$3,200

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. During 2015, four horses have been boarded at the park. This boarding rate does not include any support for the horses boarded by the tenant. Under the new lease, the tenant is required to board a minimum of two horses.

387 PAYMENTS & CONTRIBUTIONS

387.000 Other Contributions	2014	2015	2015	2016
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Actuals	Budget	Projected	Budget
\$4,851	\$0	\$5,200	\$0

No additional contributions are anticipated for 2016. The Trust will however participate in the Centre Gives campaign in an effort to obtain contributions towards capital projects.

EXPENDITURES

402 AUDITING SERVICES

	2014	2015	2015	2016
402.311 Auditing Services	Actuals	Budget	Projected	Budget
	\$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 Accountant, 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

	2014	2015	2015	2016
452.373 Rental House Improvements	Actuals	Budget	Projected	Budget
	\$0	\$4,000	\$0	\$4,000

During 2016, the farmhouse may need capital improvements, which are unforeseen at this time. This line item does provide some funding in the same amount as previous years.

	2014	2015	2015	2016
452.376 Implement Shed	Actuals	Budget	Projected	Budget
	\$0	\$500	\$500	\$500

Potential miscellaneous expenses related to the implement shed.

454 PARK OPERATING EXPENSES

	2014	2015	2015	2016
454.220 Park Operating Supplies	Actuals	Budget	Projected	Budget
	\$0	\$500	\$0	\$500

This account is used to record miscellaneous operating expenditures.

	2014	2015	2015	2016
454.239 Butterfly Gardens	Actuals	Budget	Projected	Budget
	\$227	\$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.

	2014	2015	2015	2016
454.372 Dog Park Maintenance	Actuals	Budget	Projected	Budget
	\$43	\$0	\$0	\$0

This account represents expenditures for maintaining the dog park.

	2014	2015	2015	2016
	Actuals	Budget	Projected	Budget
454.373 Farmhouse (Rental House)	\$1,353	\$1,510	\$750	\$1,550

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.

	2014	2015	2015	2016
	Actuals	Budget	Projected	Budget
454.375 Barn (Horse Barn)	\$1,360	\$300	\$2,150	\$300

Water for the barn and electrical power is included in this account.

	2014	2015	2015	2016
	Actuals	Budget	Projected	Budget
454.376 Implement Shed Maintenance)	\$1,585	\$0	\$0	\$0

This account reflects costs related to the maintenance of the implement shed.

	2014	2015	2015	2016
	Actuals	Budget	Projected	Budget
454.800 Depreciation Expense	\$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

	2014	2015	2015	2016
	Actuals	Budget	Projected	Budget
486.352 General Liability Insurance	\$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 and adjusted annually since that date. Liability insurance is budgeted at \$1,300 and property insurance is budget at \$1,700.

489 CONTINGENCY

	2014	2015	2015	2016
	Actuals	Budget	Projected	Budget
489.240 Contingency	\$0	\$500	\$0	\$500

This account represents unforeseen and unanticipated expenditures.

SALARIES

FERGUSON TOWNSHIP

2016 BUDGET

Non-Uniform Pay Grade Schedule

2016

		0 Increase					
Salary Grade	Annual*/	MIN	MAX	Salary Grade	Annual*/	MIN	MAX
	Per Hr				Per Hr		
10	Annual*/ Per Hr	\$ 24,431.00 \$ 11.75	\$ 32,982.00 \$ 15.86	23	Annual*/ Per Hr	\$ 46,069.00 \$ 22.15	\$ 62,193.00 \$ 29.90
11	Annual*/ Per Hr	\$ 25,653.00 \$ 12.33	\$ 34,632.00 \$ 16.65	24	Annual*/ Per Hr	\$ 48,372.00 \$ 23.26	\$ 65,303.00 \$ 31.40
12	Annual*/ Per Hr	\$ 26,936.00 \$ 12.95	\$ 36,363.00 \$ 17.48	25	Annual*/ Per Hr	\$ 50,791.00 \$ 24.42	\$ 68,568.00 \$ 32.97
13	Annual*/ Per Hr	\$ 28,282.00 \$ 13.60	\$ 38,181.00 \$ 18.36	26	Annual*/ Per Hr	\$ 53,331.00 \$ 25.64	\$ 71,996.00 \$ 34.61
14	Annual*/ Per Hr	\$ 29,697.00 \$ 14.28	\$ 40,090.00 \$ 19.27	27	Annual*/ Per Hr	\$ 55,997.00 \$ 26.92	\$ 75,596.00 \$ 36.34
15	Annual*/ Per Hr	\$ 31,181.00 \$ 14.99	\$ 42,095.00 \$ 20.24	28	Annual*/ Per Hr	\$ 58,797.00 \$ 28.27	\$ 79,376.00 \$ 38.16
16	Annual*/ Per Hr	\$ 32,740.00 \$ 15.74	\$ 44,200.00 \$ 21.25	29	Annual*/ Per Hr	\$ 61,597.00 \$ 29.61	\$ 83,156.00 \$ 39.98
17	Annual*/ Per Hr	\$ 34,377.00 \$ 16.53	\$ 46,410.00 \$ 22.31	30	Annual*/ Per Hr	\$ 64,677.00 \$ 31.09	\$ 87,314.00 \$ 41.98
18	Annual*/ Per Hr	\$ 36,096.00 \$ 17.35	\$ 48,730.00 \$ 23.43	31	Annual*/ Per Hr	\$ 67,911.00 \$ 32.65	\$ 91,679.00 \$ 44.08
19	Annual*/ Per Hr	\$ 37,901.00 \$ 18.22	\$ 51,166.00 \$ 24.60	32	Annual*/ Per Hr	\$ 71,306.00 \$ 34.28	\$ 96,263.00 \$ 46.28
20	Annual*/ Per Hr	\$ 39,796.00 \$ 19.13	\$ 53,725.00 \$ 25.83	33	Annual*/ Per Hr	\$ 74,871.00 \$ 36.00	\$ 101,076.00 \$ 48.59
21	Annual*/ Per Hr	\$ 41,786.00 \$ 20.09	\$ 56,411.00 \$ 27.12	34	Annual*/ Per Hr	\$ 78,615.00 \$ 37.80	\$ 106,130.00 \$ 51.02
22	Annual*/ Per Hr	\$ 43,875.00 \$ 21.09	\$ 59,232.00 \$ 28.48	35	Annual*/ Per Hr	\$ 92,000.00 \$ 44.23	\$ 124,200.00 \$ 59.71

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 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.

General Obligation Notes

When a government pledges its full faith and credit to the repayment of the bank loans it undertakes, then those loans or notes are general obligation notes.

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

A home rule charter rather than the state second-class Township code guide the township. 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.