Ferguson Township
Pennsylvania

# 2017 Operating Budget

# Ferguson Township Budget Key Personnel

## Board of Supervisors

Steve Miller, Chair

Peter Buckland, Vice Chair

Laura Dininni

Rita Graef

Janet Whitaker

## 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, AICP, Director of Planning & Zoning

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the engineering department relates to the public works directors office expenses

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the Buildings & Grounds department relates to maintenance of township facilities

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the public safety department relates to police, EMS and other safety expenses

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this relates to the township's share of regional fire services.

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the P&Z department relates to the planning office expenses

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this relates to the township's share of regional emergency & health services.

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This relates to the townships share of the regional CATA (Centre Region Transportation Authority bus service

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the P&R department relates to park and street tree maintenance and recreation expenses

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this relates to the township's share of the Schlow regional public library.

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this relates to the various services such as seniors, natural resource conservation and economic development.

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these sections relate to personnel benefits, risk management and other expenses.

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## Special Revenue Funds

This section represents those funds of the township that receive funding from sources other than general tax revenue. The street light fund and the hydrant fund revenue is derived from special assessments on residents receiving related services. The liquid fuels fund receives funding from the state as part of a surcharge on fuels.

Street Light Fund (02) 194
the SL fund is a dedicated fund to assess costs to those who benefit directly from the lights

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the Hydrant fund is a dedicated fund to assess costs to those who benefit directly from the hydrants

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the GOA fund is used to manage the long term debt service needs of the township

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This section details the funds reserved for use in capital projects. Such projects include road rebuilding or major repairs, recreational projects, park improvements and various beautification projects.

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The Capital Improvement plan is not an official township budget. Rather, it is a five-year plan of the forecasted capital needs of the township. This includes estimates for operational costs as well in order to better predict the financial sustainability of the township over the mid-term.

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The Financial Policies section provides information for the reader to better understand the financial guidelines that the township follows during the operation of the township.

# Manager's Budget Message

**November 7, 2016**

## To the Board of Supervisors and Township Residents,

## Introduction

On behalf of the township staff I am pleased to present the 2017 Township Budget to the Board of Supervisors and the township residents. The budget is one of the important policy documents that defines the direction the township is heading and combined with the Strategic Plan goals and objectives and the Five Year Capital Improvement Plan establishes a firm base for policy decisions. As a guiding document the budget references the Strategic Plan goals throughout and ties these goals to funding of projects, personnel and services.

Further, the annual budget is consistent with the approved Five Year Capital Improvement Plan by incorporating and providing funding for those capital expenditures previously approved for 2017 in the Capital Improvement Plan.

At the national level the economy has been flat with GDP in the 1% range. The Consumer Price Index as of September year to date is 1.5% and Consumer Confidence Index now stands at 98.6 (1985=100), down from 103.5 in September. The Present Situation Index decreased from 127.9 to 120.6, while the Expectations Index declined from 87.2 last month to 83.9. As a presidential election year history has shown that the economy has seen positive improvement in the first year of the presidency.

The local economy has been very resilient to the national and statewide trends. Much of this resilience can be attributed to stable employment, especially due to The Pennsylvania State University. The region is an attractive destination for retiring seniors and alumni. Building permit activity is on par as compared to 2016. Despite these positives, new home starts as part of the building permit activity are behind 2016, new business startups are fewer and non-University employers has had some reduction in workforce.

This budget continues the careful and diligent expenditure of funds to maintain the core services while progressing with those priorities set forth in the Strategic Plan and Capital Improvement Plan which is a historical fingerprint of prior township budgets.

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 2017 expenditure budget for all funds including pension and the trust funds is $19,972,318. The total expenditure budget for all governmental funds for 2017 is $19,576,916. The General Fund expenditures $12,269,727 are projected to increase by $873,990 or 7.7% compared to 2016 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 2017-2021 Capital Improvement Program Budget and with significant input from department heads.

## Budget Preparation Calendar

| | |
|---|---|
| September 9 | Finance Director emails 2016 Budget narrative to Department Heads. |
| October 9 | Projected 2016 Year-End expenditures, proposed 2017 expenditures, 2017 narrative due Finance Director |
| October 21 | Distribute draft budget to Township Manager |
| October 24 to October 30 | Manager and Finance Director meet with Department heads to review department budgets |
| November 7 | Proposed budget provided to Board of Supervisors |
| November 7 | Proposed budget available to public on the web site |
| November 16 and 17 | Board of Supervisors/Manager/Staff work sessions |
| December 5 | Board of Supervisors public meeting on proposed Budget. The revised proposed budget is made available to the public and on the website |
| December 12 | 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 inacceptable 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.

### 2016 Accomplishments

- ✓ Updated the Ferguson Township Strategic Plan;
- ✓ Initiated, contracted, and completed approximately $1,213,000 in capital projects and $688,057 in equipment;
- ✓ Executed a two-year agreement with the Police Association without the need for binding arbitration;
- ✓ Began process to rewrite zoning and subdivision and land development ordinances;
- ✓ Hired and trained a new part-time Engineering Assistant, contracted part-time GIS Technician, Finance Administrative Assistant, Planning and Zoning Administrative Assistant, Custodian, and Police Officer;
- ✓ Created an Administrative Sergeant position, promoted two officers to Sergeant and Corporal, and moved one Patrol Officer to Detective in the Police Department;
- ✓ Began process to implement new Police Records Management System;
- ✓ Acquired and implemented new document management solution;
- ✓ Began process to renovate Tax Office;
- ✓ Received approximately $674,000 in grant revenue from PennDOT's Automated Red Light Enforcement Program and Green-Light-Go Program for traffic signal improvements;
- ✓ Installed prescription drug drop-off box in Police Department to help combat the opioid epidemic;
- ✓ Hosted several community events including Coffee & Conversation, Business Leaders Luncheon, and Neighborhood Association Open Forum;
- ✓ Drafted source water protection ordinance;
- ✓ Adopted workforce housing ordinance to provide a variety of housing options to meet the needs of Township residents.

- ✓ Dedicated the new Louis E. Silvi Baseball Complex field lighting

**2017 Initiatives**

- ✓ Achieve Police Department Accreditation;
- ✓ Complete design and manage an estimated $6,128,419 in capital projects and equipment;
- ✓ Complete selection of architect and design engineer, design and prepare for competitive bidding in 2018 for a new public works building.
- ✓ Hire and onboard new staff as needed to implement the goals and objectives outlined in the Ferguson Township Strategic Plan;
- ✓ Complete the implementation of the new Police Records Management System;
- ✓ Complete comprehensive rewrite of the zoning and subdivision and land development ordinances;
- ✓ Update the Recreation, Parks and Open Space Plan;
- ✓ Convert tax parcel files to digital format to free up physical space, streamline business processes, and improve organizational efficiency;
- ✓ Conduct space study to evaluate existing physical plant and prepare to accommodate future staffing needs;
- ✓ Implement projects at the Township-level designed to encourage and promote environmental sustainability;
- ✓ Install traffic signal monitoring system;
- ✓ Update the Ferguson Township Official Map.

## Forecast for the Immediate Future

"If you don't know where you are going,
you'll end up someplace else."

— Yogi Berra

Based on current and projected financial data the Township remains on firm footing for the foreseeable future. Fund balances remain strong with reserves exceeding ___% of expenditures providing the Township with over 6 months of operating capital. The current tax rates are sufficient to maintain current and projected expenditures for both operating and capital. These are the strengths of the Township's financial positon.

Despite these positive financial aspects there are areas of concern which will require careful monitoring and evaluation. First is the cost of projected expansion of township personnel. Public Works – Engineering Section is projecting the need for an additional engineer (EIT or PE) to manage the state and federal mandate associated with the

Township's stormwater NPDES permit and the MS4 program. A second GIS Technician is warranted based on current and projected workload associated with both the Planning and Zoning and Public Works – Department Engineering Section. Finally, based on the recently completed 2016 Strategic Plan consideration of an Economic Development/Community Development position may be created. The combined cost of these positions could exceed $200,000.

Second is health care and pension costs which continue to rise and are difficult to establish a stable trend except that the trend is upward. Basic health care costs continue to increase at about 8% per year. As a self-insured health insurer the Township is susceptible to unforeseen large health claims that impact establishing annual rate increases. The 2017 rate increase was a very modest 6.5% and is largely due to lower utilization of the self-insured health program. Even so, the Township is slowing creeping towards the Affordable Health Care Act Cadillac thresholds that will qualify current health insurance plan to a 40% tax on every dollar over these thresholds.

Two different pension plans are provided to employees, one a defined benefit plan for police officers and a second defined contribution plan for non-uniformed employees. The defined benefit plan is funded to 91% (as of 1-1-15) of future liabilities while the defined contribution plan is fully funded. The state legislature continues to grapple with the pension issue at both the state and local level.

Third, the Township has been a long time member of the Centre Region Council of Governments and participates in all programs offered by the COG. The funding formula for program support is based on three factors, real estate assessed value, population and earned income. Each of these factors has grown in the Township and has resulted in the Township funding nearly 30% of the total COG local shares of its budget. One factor that will benefit the Township in 2018 and beyond is the basis of establishing the earned income tax factor of the formula. Due to the fact that some municipalities are on an accrual based accounting and others are on a cash basis the annual reports of EIT revenue to the PA Department of Community Affairs, in 2015 were underweighted, Also the Penn State University switched to a quarterly distribution from a monthly distribution skewing the EIT distribution. This was an aberration for the COG formula nevertheless it had a substantial impact on the Township's contribution for 2017. The good news is that the Township will benefit from using the DCED annual EIT reported revenue in 2018 and beyond. Importantly this will also impact the final 10-year percentage of the Aquatics Loan the Township will be responsible for.

Fourth, earlier in this message the issue of compliance with the stormwater NPDES permit and the MS4 program was noted. Funding for the future MS4 Projects that will need to be completed to comply with the permit remains uncertain. The Board of Supervisors will need to consider several options including, establishing or participating in a stormwater authority, establishing a stormwater utility or transferring the stormwater permit and the compliance to an existing regional authority. In any of these options there will be a cost to the property owners in the Township. The total cost of the projects associated with compliance is unknown at this time. A regional engineering analysis is underway through a consulting firm to develop proposed projects.

Finally, 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 impeding 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 safest municipalities. The 2017 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 space for development and the interest of citizens in this area, the population continues to grow. Suburban lifestyle and proximity to the Pennsylvania State University, many citizens desire the amenities and 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 dedicated elected officials, 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 conservative approach to financial operations and budgeting.  Cash balances are kept strong and cash is accumulated prior to purchasing larger assets to mitigate tax increases or the use of debt.  Sinking funds are created in preparation of large future expenditures.

The township is a partner with other Centre Region municipalities in some large regional projects that are absorbing more and more of the township financial resources.  These include two completed regional aquatics centers and three regional parks, one which is currently awaiting construction.  Combined, the cost of these projects alone exceeds 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 years, Ferguson Township has grown in these areas of the formula, leading to a larger share of regional 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 financial guidelines.

In addition, there are regional programs, such as a regional library, regional fire and EMS services, planning, water and sewer, and park maintenance.  Again, these programs

continue to grow and require more support from 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 in recent years. This has directly affected the general fund expenditures and fund balance. In addition to salaries, the cost of healthcare is substantial, worker's compensation and other benefits add to the total cost. The township is monitoring and managing these costs for long term sustainability.

It is important to note that overall, the township finances remain 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, management oversight and conservative use of debt. 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

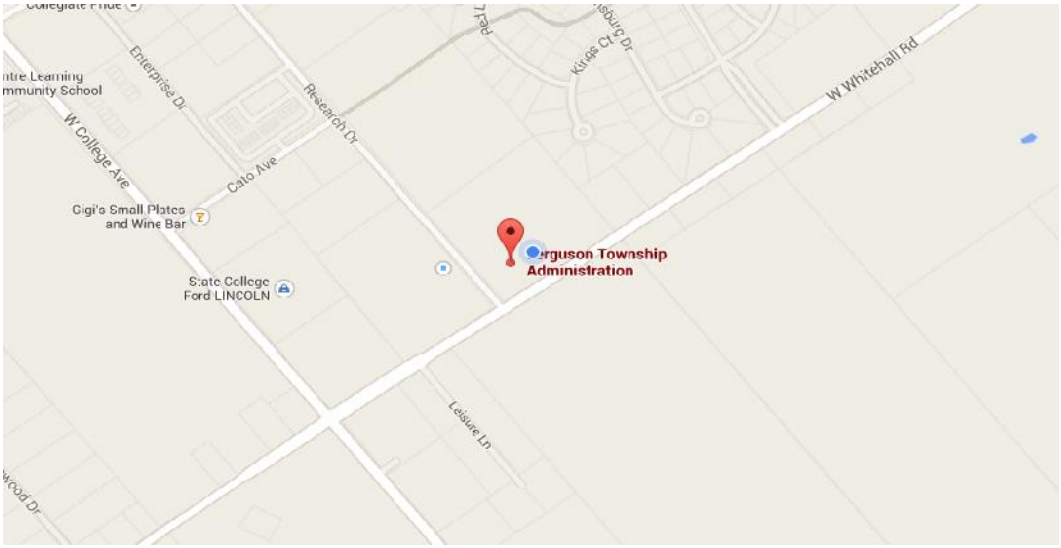
GOVERNMENT FINANCE OFFICERS ASSOCIATION
Distinguished
Budget Presentation
Award
PRESENTED TO
Ferguson Township
Pennsylvania
For the Fiscal Year Beginning
January 1, 2016
Executive Director

# 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 Pine Grove Mountain, the Township sits on the southern edge of Centre County. The township encompasses an area of approximately 52 square miles and is home to around 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



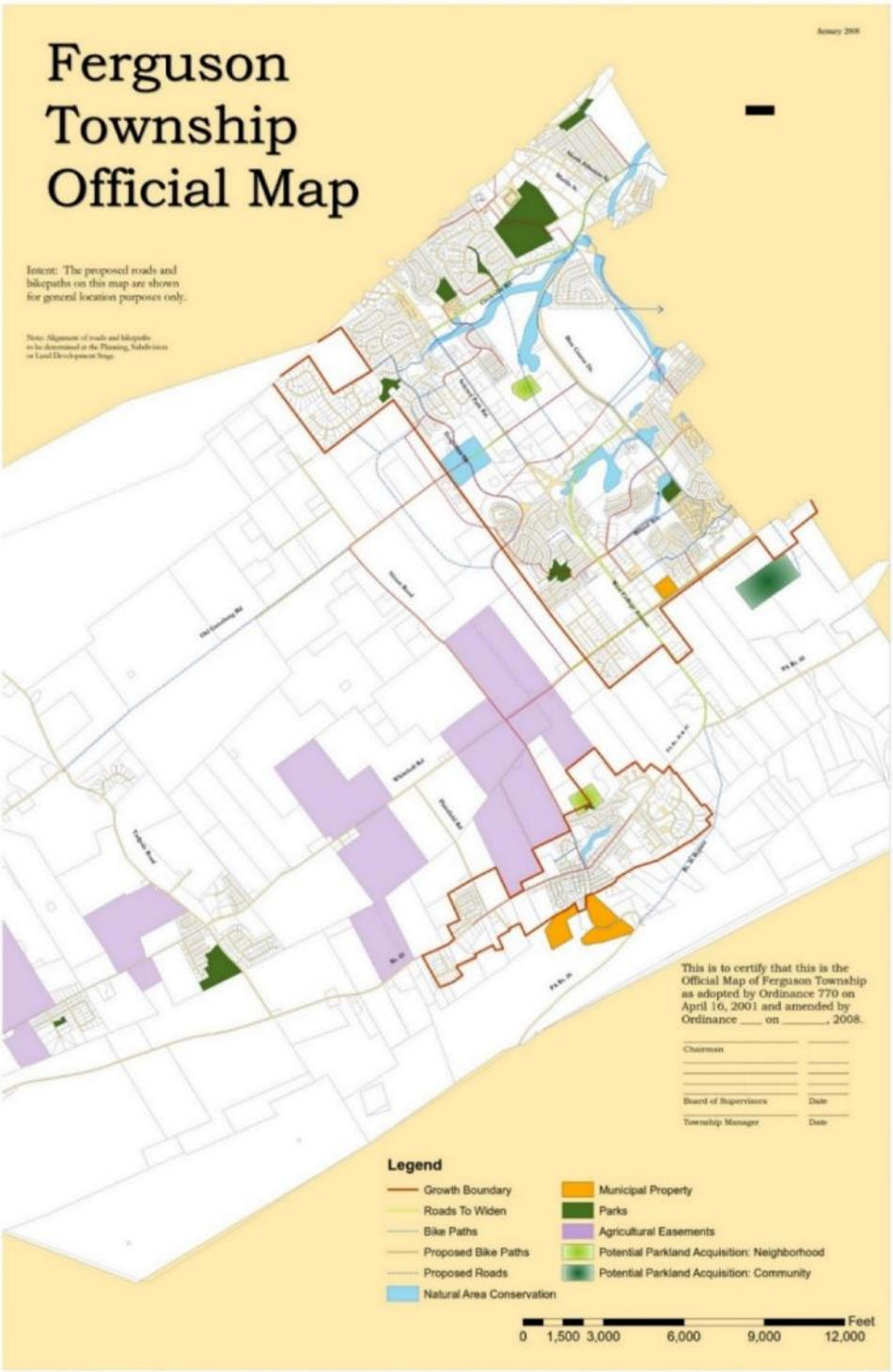
# Form of Government

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, Tree Commission, 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.

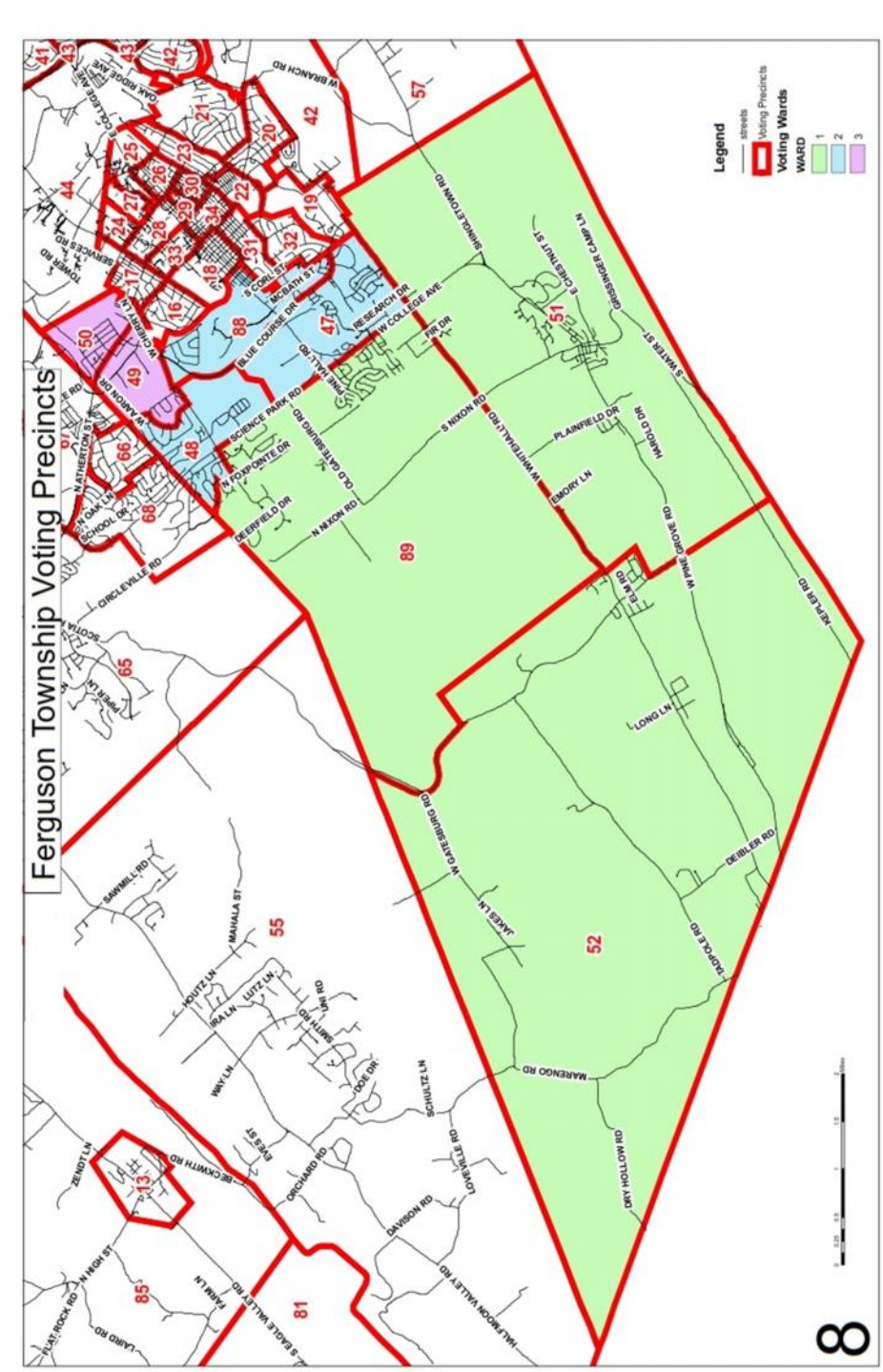
Since the late 1960s, Ferguson Township has been an active participant in the Centre Region Council of Governments (COG). The Centre Region COG is a voluntary association of the Borough of State College and the townships of College, Ferguson, Halfmoon, Harris, and Patton. It is responsible for administering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

# Township Map

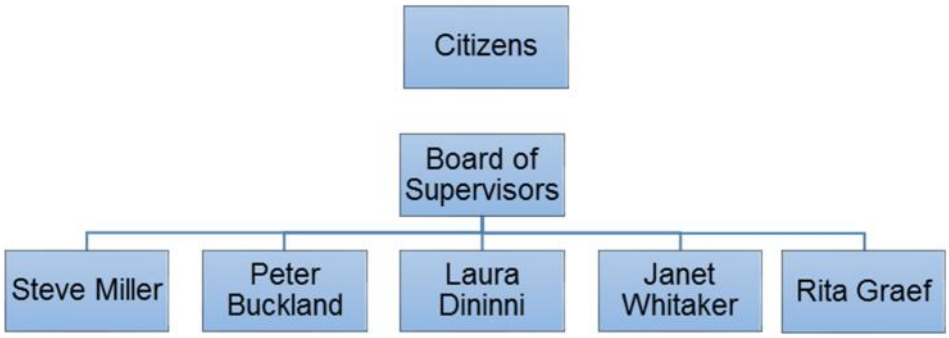


# Voting Wards

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 policies. 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.

**2016 Ferguson Township**
**Board of Supervisors**

Chairman
Steve Miller
Supervisor-at-Large

Vice Chairman
Peter Buckland
Ward I

Laura Dininni
Ward II

Janet Whitaker
Supervisor-at-Large

Rita Graef
Ward III

# VISION STATEMENT

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

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

# MISSION STATEMENT

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

# Township Values

**Effective, efficient, professionalism in delivering services to our residents.**
Residents, elected and appointed officials expect the highest quality service delivery from township staff. It is our duty to meet and exceed those expectations in our daily work.

**Preserving the unique character of the Township.**
The township proudly boasts a diverse community of all ages and professions including farmers, scholars, small and large business employers and employees, professionals, and students. Each give the area a character all its own. It is our responsibility to ensure that policies and service delivery are directed at maintaining that character for generations to come.

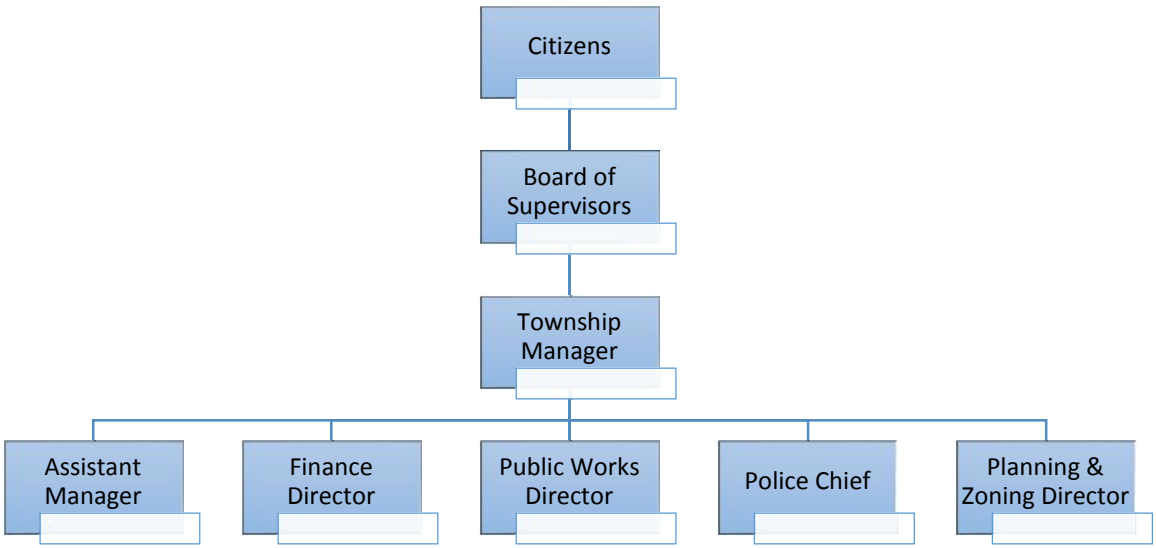
**A well-maintained and safe environment.**
Every resident and guest deserves to live, work, study, and recreate in a high quality environment. Therefore, it is our responsibility to properly maintain and provide for the safety of our community's neighborhoods, streets, parks and common areas.

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

**Collaborating with our neighboring municipalities to provide cost effective services.** The Centre Region is home to one of the premier and oldest Council of Governments in the Commonwealth. For decades, the municipalities that comprise the Centre Region have recognized the benefits of regional cooperation to improve the effectiveness and efficiency of service delivery. It is our responsibility to maintain our commitment to the Centre Region Council of Governments and neighboring municipalities for programs where regional cooperation maximizes our return on investment.

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

# 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 SECTION** | | | |
| Public Works Director | 1 | 1 | 1 |
| Township Engineer | 1 | 1 | 1 |
| Engineering Staff | 3 | 3 | 3 |
| Assistant Township Engineer | 0 | 0 | 1 |
| Engineer Assistant I | 0 | .5 | .5 |
| PW Administrative Asst. | 1 | 1 | 0 |
| **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 | 1 | 1 | 1 |
| Zoning Officer | 1 | 1 | 1 |
| Ordinance Enforcement Officer | .5 | .5 | .5 |
| PZ Administrative Asst. | 0 | 0 | 1 |
| **ROAD MAINTENANCE SECTION** | | | |
| 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 |
| Seasonal Road Workers | 1.5 | 1.5 | 1.5 |
| **ARBORIST SECTION** | | | |
| Arborist | 0 | 1 | 1 |
| Seasonal Landscape Laborers | | 1 | 1 |
| **Total** | **61.25** | **66.75** | **68.75** |

# 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 fiscal year beginning January 1, 2017 through December 31, 2017.

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 the operating 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 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 2017-2021 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 pubic 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 public hearings.

Input from interested residents and property owners is encouraged.

## Budget Preparation Calendar

| | |
|---|---|
| Friday, September 9 | Email 2016 budget narrative and Year-to-Date worksheets to Department Heads. |
| Monday, October 10 | Department Head provide 2016 Year End amounts and Proposed 2017 Budget Amounts to Finance Director |
| Friday, October 21 | Distribute draft budget to Township Manager |
| October 24 to October 30 | Manager and Finance Director meet with Department heads to review department budgets |
| Monday, November 7 | Provide proposed budget provided to Board of Supervisors and public |
| November 16 - 17 | Board of Supervisors/Manager/Staff special meetings. The proposed budget is made available to the public and on the website. |
| Monday, December 5 | Board of Supervisors public meeting on proposed Budget. |
| Monday, December 12 | Board of Supervisors adopts Budget |

## 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 revised proposed budget is advertised as part of the agenda and brought before the board for approval. Typical revisions include additional funding approvals for encumbrances, to comply with fund level expenditure policy, unexpected funding needs during the year for new projects, or to make technical corrections to the adopted budget.

# Description of Township Funds

The township has fifteen (15) funds in its portfolio.

These include the General Fund,

three (3) Special Revenue Funds,

seven (7) Capital Projects funds,

three (3) Fiduciary Funds

and one (1) 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.

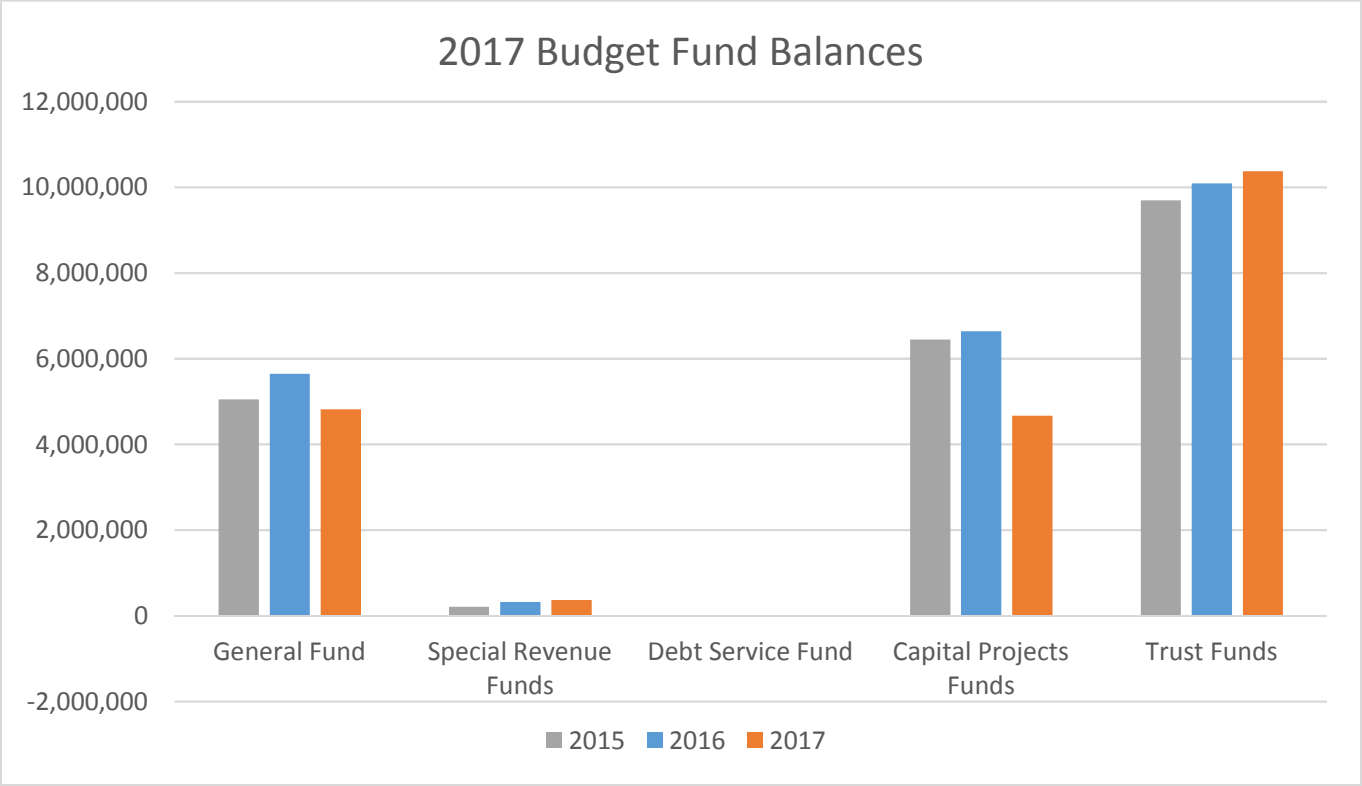
The Capital Projects Fund Group is comprised of the Piney Ridge Fund, the Agricultural Preservation Fund, the Capital Reserve Fund, the Regional Capital Recreation Projects Fund, the Transportation Improvement Fund, the Pine Grove Mills Streetlight Fund and the Park Improvement Fund.

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*


2017 Budget Fund Balances
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
-2,000,000
General Fund
Special Revenue Funds
Debt Service Fund
Capital Projects Funds
Trust Funds
2015
2016
2017

| ALL FUNDS | | | |
|---|---|---|---|
| | 2015 Actual | 2016 Project | 2017 Budget |
| **Beginning Balance** | **20,757,782** | **21,409,686** | **22,728,285** |
| Revenues | 14,036,089 | 17,147,432 | 17,481,737 |
| Expenditure | -13,384,185 | -15,828,833 | -19,972,318 |
| **Net Change** | **651,904** | **1,318,599** | **-2,490,581** |
| **Ending Balance** | **21,409,686** | **22,728,285** | **20,237,704** |

| | | | |
|---|---|---|---|
| **Fund Balance % of Expenditures** | **160%** | **144%** | **101%** |

| GENERAL FUNDS | | | |
|---|---|---|---|
| General Fund (01) | 2015 Actual | 2016 Project | 2017 Budget |
| **Beginning Balance** | **4,174,460** | **5,053,945** | **5,652,805** |
| Revenues | 10,899,843 | 12,300,972 | 11,437,263 |
| Expenditure | -10,020,358 | -11,702,112 | -12,269,727 |
| **Net Change** | **879,485** | **598,860** | **-832,464** |
| **Ending Balance** | **5,053,945** | **5,652,805** | **4,820,341** |

| | | | |
|---|---|---|---|
| **Fund Balance % of Expenditures** | **50%** | **48%** | **39%** |

| SPECIAL REVENUE FUNDS | | | |
|---|---|---|---|
| Streetlight Fund (02) | 2015 Actual | 2016 Project | 2017 Budget |
| **Beginning Balance** | **9,176** | **4,895** | **5,197** |
| Revenues | 11,237 | 14,918 | 18,222 |
| Expenditure | -15,518 | -14,616 | -20,911 |
| **Net Change** | **-4,281** | **302** | **-2,689** |
| **Ending Balance** | **4,895** | **5,197** | **2,508** |

| Hydrant Fund (03) | 2015 Actual | 2016 Project | 2017 Budget |
|---|---|---|---|
| **Beginning Balance** | **18,861** | **8,896** | **5,241** |
| Revenues | 21,736 | 28,545 | 34,234 |
| Expenditure | -31,701 | -32,200 | -32,200 |
| **Net Change** | **-9,965** | **-3,655** | **2,034** |
| **Ending Balance** | **8,896** | **5,241** | **7,275** |

| Liquid Fuels Fund (35) | 2015 Actual | 2016 Project | 2017 Budget |
|---|---|---|---|
| **Beginning Balance** | **366,585** | **193,526** | **315,612** |
| Revenues | 530,642 | 610,086 | 610,086 |
| Expenditure | -703,701 | -488,000 | -566,935 |
| **Net Change** | **-173,059** | **122,086** | **43,151** |
| **Ending Balance** | **193,526** | **315,612** | **358,763** |

| DEBT SERVICE FUNDS | | | |
|---|---|---|---|
| General Obligation Fund (16) | 2015 Actual | 2016 Project | 2017 Budget |
| **Beginning Balance** | **1,709** | **-3,492** | **7,278** |
| Revenues | 551,369 | 570,120 | 560,000 |
| Expenditure | -556,570 | -559,350 | -558,724 |
| **Net Change** | **-5,201** | **10,770** | **1,276** |
| **Ending Balance** | **-3,492** | **7,278** | **8,554** |

| TRUST FUNDS | | | |
|---|---|---|---|
| Police Pension (60) | 2015 Actual | 2016 Project | 2017 Budget |
| **Beginning Balance** | **4,202,227** | **4,325,983** | **4,444,638** |
| Revenues | 394,757 | 385,506 | 377,438 |
| Expenditure | -271,001 | -266,851 | -300,028 |
| **Net Change** | **123,756** | **118,655** | **77,410** |
| **Ending Balance** | **4,325,983** | **4,444,638** | **4,522,048** |

| Non-Uniform Pension (65) | 2015 Actual | 2016 Project | 2017 Budget |
|---|---|---|---|
| **Beginning Balance** | **3,074,177** | **3,083,172** | **3,357,652** |
| Revenues | 135,015 | 359,487 | 275,967 |
| Expenditure | -126,020 | -85,007 | -80,106 |
| **Net Change** | **8,995** | **274,480** | **195,861** |
| **Ending Balance** | **3,083,172** | **3,357,652** | **3,553,513** |

| Tudek Trust (93) | 2015 Actual | 2016 Project | 2017 Budget |
|---|---|---|---|
| **Beginning Balance** | **2,282,347** | **2,288,545** | **2,297,650** |
| Revenues | 12,698 | 19,950 | 14,750 |
| Expenditure | -6,500 | -10,845 | -15,268 |
| **Net Change** | **6,198** | **9,105** | **-518** |
| **Ending Balance** | **2,288,545** | **2,297,650** | **2,297,132** |

| ALL GOVERMENTAL FUNDS | | | |
|---|---|---|---|
| | 2015 Actual | 2016 Project | 2017 Budget |
| **Beginning Balance** | **11,199,031** | **11,711,986** | **12,628,345** |
| Revenues | 13,493,619 | 16,382,489 | 16,813,582 |
| Expenditure | -12,980,664 | -15,466,130 | -19,576,916 |
| **Net Change** | **512,955** | **916,359** | **-2,763,334** |
| **Ending Balance** | **11,711,986** | **12,628,345** | **9,865,011** |

| | | | |
|---|---|---|---|
| **Fund Balance % of Expenditures** | **90%** | **82%** | **50%** |

| CAPITAL PROJECTS FUNDS | | | |
|---|---|---|---|
| Piney Ridge Fund (18) | 2015 Actual | 2016 Project | 2017 Budget |
| **Beginning Balance** | **88,246** | **88,915** | **0** |
| Revenues | 669 | 600 | 0 |
| Expenditure | 0 | -89,515 | 0 |
| **Net Change** | **669** | **-88,915** | **0** |
| **Ending Balance** | **88,915** | **0** | **0** |

| Ag Preservation Fund (19) | 2015 Actual | 2016 Project | 2017 Budget |
|---|---|---|---|
| **Beginning Balance** | **70,158** | **70,558** | **84,890** |
| Revenues | 400 | 25,350 | 25,350 |
| Expenditure | 0 | -11,018 | -33,733 |
| **Net Change** | **400** | **14,332** | **-8,383** |
| **Ending Balance** | **70,558** | **84,890** | **76,507** |

| Capital Reserve Fund (30) | 2015 Actual | 2016 Project | 2017 Budget |
|---|---|---|---|
| **Beginning Balance** | **2,652,606** | **1,583,711** | **1,742,861** |
| Revenues | 129,818 | 954,707 | 869,000 |
| Expenditure | -1,198,713 | -795,557 | -1,733,566 |
| **Net Change** | **-1,068,895** | **159,150** | **-864,566** |
| **Ending Balance** | **1,583,711** | **1,742,861** | **878,295** |

| Reg Cap Rec Projects Fund (31) | 2015 Actual | 2016 Project | 2017 Budget |
|---|---|---|---|
| **Beginning Balance** | **606,888** | **479,139** | **369,377** |
| Revenues | 9,103 | 8,000 | 408,000 |
| Expenditure | -136,852 | -117,762 | -108,120 |
| **Net Change** | **-127,749** | **-109,762** | **299,880** |
| **Ending Balance** | **479,139** | **369,377** | **669,257** |

| Transportation Imp Fund (32) | 2015 Actual | 2016 Project | 2017 Budget |
|---|---|---|---|
| **Beginning Balance** | **3,111,932** | **4,119,723** | **4,380,014** |
| Revenues | 1,274,029 | 1,868,291 | 2,850,527 |
| Expenditure | -266,238 | -1,608,000 | -4,209,000 |
| **Net Change** | **1,007,791** | **260,291** | **-1,358,473** |
| **Ending Balance** | **4,119,723** | **4,380,014** | **3,021,541** |

| PGM Streetlight Fund (33) | 2015 Actual | 2016 Project | 2017 Budget |
|---|---|---|---|
| **Beginning Balance** | **21,137** | **21,297** | **21,447** |
| Revenues | 160 | 150 | 150 |
| Expenditure | | 0 | 0 |
| **Net Change** | **160** | **150** | **150** |
| **Ending Balance** | **21,297** | **21,447** | **21,597** |

| Park Improvement Fund (34) | 2015 Actual | 2016 Project | 2017 Budget |
|---|---|---|---|
| **Beginning Balance** | **77,273** | **90,873** | **43,623** |
| Revenues | 64,613 | 750 | 750 |
| Expenditure | -51,013 | -48,000 | -44,000 |
| **Net Change** | **13,600** | **-47,250** | **-43,250** |
| **Ending Balance** | **90,873** | **43,623** | **373** |

| | | |
|---|---|---|
| capital project expenditures | -2,669,852 | -6,128,419 |

# General Ledger
## 2017 Budget Report by Fund_Acct

User: eendresen
Printed: 11/23/16 14:34:01
Period 01 - 15
Fiscal Year 2017

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **01** | **GENERAL FUND** | | | | |
| **301** | **REAL PROPERTY TAX REVENUE** | | | | |
| 01-300-301-010 | CURRENT REAL ESTATE TAXES | 1,336,117.31 | 1,380,189.00 | 1,379,956.00 | 1,393,756.00 |
| 01-300-301-020 | DELINQUENT REAL ESTATE TAXES | 16,977.71 | 16,000.00 | 16,000.00 | 16,000.00 |
| 01-300-301-210 | CLEAN & GREEN REAL ESTATE TAX | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-301-600 | REAL ESTATE SUPPLEMENTAL | 153.84 | 1,000.00 | 100.00 | 250.00 |
| **301** | **REAL PROPERTY TAX REVENUE** | **1,353,248.86** | **1,397,189.00** | **1,396,056.00** | **1,410,006.00** |
| **310** | **LOCAL ENABLING TAX REVENUE** | | | | |
| 01-300-310-010 | REAL ESTATE TRANSFER TAX | 1,214,566.92 | 1,200,000.00 | 2,000,000.00 | 1,300,000.00 |
| 01-300-310-021 | EARNED INCOME TAXES | 6,327,771.46 | 6,491,945.00 | 6,800,000.00 | 6,936,000.00 |
| 01-300-310-051 | LOCAL SERVICES TAX | 349,687.79 | 310,000.00 | 310,000.00 | 310,000.00 |
| **310** | **LOCAL ENABLING TAX REVENUE** | **7,892,026.17** | **8,001,945.00** | **9,110,000.00** | **8,546,000.00** |
| **321** | **BUSINESS LICENSES & PERMITS** | | | | |
| 01-300-321-061 | TRANSIENT RETAILER PERMITS | 390.00 | 500.00 | 700.00 | 500.00 |
| 01-300-321-062 | HOME OCCUPATION PERMITS | 150.00 | 200.00 | 300.00 | 200.00 |
| 01-300-321-080 | CABLE TV FRANCHISE FEES | 246,247.21 | 240,000.00 | 250,000.00 | 250,000.00 |
| 01-300-321-081 | WINDSTREAM FRANCHISE FEE | 3,200.00 | 3,200.00 | 3,200.00 | 3,200.00 |
| **321** | **BUSINESS LICENSES & PERMITS** | **249,987.21** | **243,900.00** | **254,200.00** | **253,900.00** |
| **322** | **NON-BUSINESS LICENSESPERMITS** | | | | |
| 01-300-322-030 | MUNICIPAL LIENS-GRASSWEEDS | 201.00 | 0.00 | 70.00 | 0.00 |
| 01-300-322-081 | ON-LOT SEWAGE PERMITS | 2,094.00 | 0.00 | 100.00 | 0.00 |
| 01-300-322-082 | SIGN PERMITS | 15,012.50 | 11,000.00 | 11,000.00 | 11,000.00 |
| 01-300-322-083 | CONDITIONAL USE PERMITS | 150.00 | 150.00 | 600.00 | 300.00 |
| 01-300-322-300 | DRIVEWAY PERMITS | 4,250.00 | 3,000.00 | 2,500.00 | 3,000.00 |
| 01-300-322-500 | PAVE CUT PERMITS | 5,850.00 | 5,000.00 | 4,000.00 | 4,000.00 |
| 01-300-322-900 | FIBEROPTIC LICENSE FEES | 26,713.80 | 26,714.00 | 26,714.00 | 27,452.00 |
| **322** | **NON-BUSINESS LICENSESPERMITS** | **54,271.30** | **45,864.00** | **44,984.00** | **45,752.00** |
| **331** | **FINES** | | | | |
| 01-300-331-010 | MAGISTRATE FINES | 4,049.81 | 4,000.00 | 3,000.00 | 3,000.00 |
| 01-300-331-110 | DUI FINES | 43,504.49 | 40,000.00 | 33,000.00 | 33,000.00 |
| 01-300-331-120 | FALSE ALARM FINES | 450.00 | 500.00 | 825.00 | 825.00 |
| 01-300-331-140 | PARKINGSNOWWEEDS FINES | 69,773.30 | 65,000.00 | 65,000.00 | 65,000.00 |
| **331** | **FINES** | **117,777.60** | **109,500.00** | **101,825.00** | **101,825.00** |
| **332** | **FOREFEITS** | | | | |
| 01-300-332-000 | FLEX 125 PLAN FOREFEITURES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-332-010 | INT & PEN-SIDEWALK REPAIRS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-332-020 | INT & PEN-SNOW REMOVAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-332-030 | MISC WRITEOFFSADJUSTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **332** | **FOREFEITS** | **0.00** | **0.00** | **0.00** | **0.00** |
| **341** | **INTEREST EARNED** | | | | |
| 01-300-341-000 | INTEREST REVENUE-BANKSCDS | 26,800.09 | 22,500.00 | 26,250.00 | 26,250.00 |
| 01-300-341-010 | INTEREST REVENUE-EIT ACCT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-341-020 | INTEREST REVENUE-RE ACCT | 0.00 | 200.00 | 200.00 | 200.00 |
| 01-300-341-100 | INTEREST REVENUE-MORG STANLEY | 8,015.97 | 10,000.00 | 10,000.00 | 10,000.00 |
| 01-300-341-110 | DIVIDENDS-MORGAN STANLEY | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-341-120 | UNREALIZED GL MORGAN STANLEY | -853.36 | 0.00 | 0.00 | 0.00 |
| 01-300-341-130 | REALIZED GL-MORGAN STANLEY | 0.74 | 0.00 | 0.00 | 0.00 |
| 01-300-341-200 | INTEREST REVENUE-MORG STANLEY | 0.00 | 0.00 | 0.00 | 0.00 |
| **341** | **INTEREST EARNED** | **33,963.44** | **32,700.00** | **36,450.00** | **36,450.00** |
| **342** | **RENTS & ROYALTIES** | | | | |
| 01-300-342-200 | RENT OF TOWNSHIP PROPERTY | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-342-210 | COG BUILDING RENT REVENUE | 42,828.53 | 42,828.00 | 42,829.00 | 42,829.00 |
| 01-300-342-220 | MOBILE COMM POST STORAGE RENT | 0.00 | 1,280.00 | 1,280.00 | 1,280.00 |
| **342** | **RENTS & ROYALTIES** | **42,828.53** | **44,108.00** | **44,109.00** | **44,109.00** |
| **351** | **FEDERAL GRANTS** | | | | |
| 01-300-351-020 | COPS FAST GRANT REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-351-030 | DUI GRANT REVENUE | 52,213.46 | 42,615.00 | 42,615.00 | 43,435.00 |
| 01-300-351-120 | FEMA GRANTS | 0.00 | 0.00 | 0.00 | 0.00 |
| **351** | **FEDERAL GRANTS** | **52,213.46** | **42,615.00** | **42,615.00** | **43,435.00** |
| **354** | **STATE GRANTS** | | | | |
| 01-300-354-021 | EVOC DRIVER TRAINING | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-354-022 | BUCKLE UP REVENUE | 3,909.52 | 1,650.00 | 2,600.00 | 2,600.00 |
| 01-300-354-023 | DARE INSTRUCTOR REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-354-024 | POLICE ACADEMY GRANT REVENUE | 0.00 | 8,000.00 | 10,878.00 | 10,878.00 |
| 01-300-354-025 | DRIVE SAFE GRANT REVENUE | 2,502.56 | 3,000.00 | 1,000.00 | 3,000.00 |
| 01-300-354-026 | SAFETY RELATED GRANT REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-354-027 | BNI LOCAL TASK FORCE REVENUE | 5,270.83 | 10,000.00 | 16,000.00 | 12,000.00 |
| 01-300-354-028 | SAFE SCHOOLS GRANT REVENUE | 0.00 | 60,000.00 | 0.00 | 0.00 |
| 01-300-354-030 | WINTER SNOW AGREEMENT | 3,364.21 | 3,239.00 | 3,271.00 | 3,336.00 |
| 01-300-354-070 | DCNR GRANT REVENUES | 0.00 | 20,000.00 | 0.00 | 0.00 |
| 01-300-354-120 | PEMA GRANT REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| **354** | **STATE GRANTS** | **15,047.12** | **105,889.00** | **33,749.00** | **31,814.00** |
| **355** | **STATE SHARED REVENUES** | | | | |
| 01-300-355-010 | PURTA REVENUE | 11,142.06 | 11,142.00 | 11,142.00 | 11,142.00 |
| 01-300-355-040 | LIQUOR LICENSE REVENUE | 3,000.00 | 3,000.00 | 3,000.00 | 3,300.00 |
| 01-300-355-050 | ACT 205 STATE AID REVENUE | 290,093.94 | 286,221.00 | 332,473.00 | 332,473.00 |
| 01-300-355-070 | FOREIGN FIRE RELIEF AID | 139,519.25 | 139,519.00 | 139,902.00 | 139,902.00 |
| 01-300-355-080 | MARCELLUS SHALE IMPACT FEES | 6,009.92 | 3,000.00 | 3,000.00 | 2,300.00 |
| 01-300-355-090 | STATE POLICE FINES | 12,617.08 | 5,500.00 | 5,500.00 | 5,500.00 |
| **355** | **STATE SHARED REVENUES** | **462,382.25** | **448,382.00** | **495,017.00** | **494,617.00** |
| **356** | **STATE PAYMENT IN-LIEU OF TAX** | | | | |
| 01-300-356-010 | STATE FOREST LAND REVENUE | 1,920.80 | 2,881.00 | 2,881.00 | 2,881.00 |
| 01-300-356-020 | STATE GAME COMMISSION REVENUE | 3,064.20 | 3,064.00 | 3,064.00 | 3,064.00 |
| **356** | **STATE PAYMENT IN-LIEU OF TAX** | **4,985.00** | **5,945.00** | **5,945.00** | **5,945.00** |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **357** | **LOCAL GRANTS** | | | | |
| 01-300-357-030 | LIQUID FUELS TAX GRANT REVENUE | 0.00 | 0.00 | 30,000.00 | 0.00 |
| **357** | **LOCAL GRANTS** | **0.00** | **0.00** | **30,000.00** | **0.00** |
| **358** | **LOCAL SHARED PAYMENTS** | | | | |
| 01-300-358-300 | SHARED CUSTODIAN REVENUE | 27,837.00 | 26,781.00 | 30,000.00 | 28,300.00 |
| **358** | **LOCAL SHARED PAYMENTS** | **27,837.00** | **26,781.00** | **30,000.00** | **28,300.00** |
| **359** | **LOCAL PAYMENTS IN-LIEU OF TAX** | | | | |
| 01-300-359-000 | PENN STATE SETTLEMENT REVENUE | 280,000.52 | 140,663.00 | 144,651.00 | 146,051.00 |
| **359** | **LOCAL PAYMENTS IN-LIEU OF TAX** | **280,000.52** | **140,663.00** | **144,651.00** | **146,051.00** |
| **361** | **DEPARTMENTAL EARNINGS** | | | | |
| 01-300-361-000 | NSF CHARGES REVENUE | 584.35 | 0.00 | 110.00 | 0.00 |
| 01-300-361-300 | MISCELLANEOUS PERMITS | 60.00 | 110.00 | 0.00 | 110.00 |
| 01-300-361-310 | SUBDIVISION PLAN FEES | 3,550.00 | 3,500.00 | 2,500.00 | 2,500.00 |
| 01-300-361-320 | SITE PLAN REVIEW FEES | 300.00 | 750.00 | 200.00 | 300.00 |
| 01-300-361-321 | TOWNSHIP ENGINEER REVIEW FEES | 14,907.11 | 15,000.00 | 15,000.00 | 15,000.00 |
| 01-300-361-322 | OUTSIDE ENGINEER REVENUES | -525.18 | 0.00 | 0.00 | 0.00 |
| 01-300-361-330 | ZONING PERMITS | 16,155.00 | 16,000.00 | 16,000.00 | 16,000.00 |
| 01-300-361-331 | RENTAL PERMITS | 4,668.00 | 5,772.00 | 5,800.00 | 5,800.00 |
| 01-300-361-332 | HOME OCCUPATION PERMITS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-361-340 | HEARINGVARIANCE FEES | 6,100.00 | 6,250.00 | 5,000.00 | 5,000.00 |
| 01-300-361-410 | LIGHTING PLAN APPLICATION FEE | 300.00 | 400.00 | 400.00 | 400.00 |
| 01-300-361-510 | ZONING MAP SALES | 90.55 | 0.00 | 0.00 | 0.00 |
| 01-300-361-520 | CODE OF ORDINANCE SALES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-361-560 | STREET SIGN SALES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-361-630 | SCASD TAX COLLECTION REVENUE | 15,403.22 | 40,250.00 | 40,250.00 | 40,250.00 |
| 01-300-361-650 | TAX CERTIFICATION REVENUE | 6,690.00 | 6,000.00 | 7,000.00 | 7,000.00 |
| 01-300-361-710 | MISCELLANEOUS BID FEES | 135.00 | 135.00 | 135.00 | 135.00 |
| 01-300-361-750 | ORDINANCE AMENDMENT FEES | 250.00 | 0.00 | 1,250.00 | 0.00 |
| **361** | **DEPARTMENTAL EARNINGS** | **68,668.05** | **94,167.00** | **93,645.00** | **92,495.00** |
| **362** | **PUBLIC SAFETY** | | | | |
| 01-300-362-000 | MISCELLANEOUS POLICE REVENUE | 65.00 | 0.00 | 250.00 | 0.00 |
| 01-300-362-010 | AG PROGRESS DAYS REVENUE | 6,257.91 | 6,257.00 | 6,426.00 | 6,500.00 |
| 01-300-362-100 | POLICE BIKE RODEO REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-362-101 | POLICE ASSISTANCE AT PSU | 41,128.26 | 40,149.00 | 40,150.00 | 53,533.00 |
| 01-300-362-110 | ACCIDENT REPORT SALES | 3,670.00 | 3,600.00 | 3,600.00 | 3,600.00 |
| 01-300-362-111 | LOCAL BACKGROUND CHECKS | 15.00 | 0.00 | 30.00 | 0.00 |
| 01-300-362-112 | POLICE OFFICER TEST FEES | 1,250.00 | 0.00 | 1,250.00 | 0.00 |
| 01-300-362-220 | PARKING PERMITS | 0.00 | 0.00 | 250.00 | 250.00 |
| 01-300-362-450 | SPECIAL EVENTS PERMITS | 25.00 | 25.00 | 75.00 | 75.00 |
| **362** | **PUBLIC SAFETY** | **52,411.17** | **50,031.00** | **52,031.00** | **63,958.00** |
| **363** | **PUBLIC WORKS SERVICE REVENUE** | | | | |
| 01-300-363-100 | SIDEWALK REPAIRSREPLACEMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-363-500 | PUBLIC WORKS SERVICES REVENUE | 2,580.00 | 0.00 | 500.00 | 0.00 |
| 01-300-363-510 | MISCELLANEOUS PROJECT REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-363-520 | STREET TREE REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **363** | **PUBLIC WORKS SERVICE REVENUE** | **2,580.00** | **0.00** | **500.00** | **0.00** |
| **364** | **SANITATION REVENUE** | | | | |
| 01-300-364-020 | STREET CLEAN-UP FEES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-364-800 | WEEDREFUSE CLEAN-UP FEES | 0.00 | 0.00 | 0.00 | 0.00 |
| **364** | **SANITATION REVENUE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **365** | **HEALTH SERVICES REVENUE** | | | | |
| 01-300-365-200 | HEALTH INSPECTION FEES | 8,561.01 | 8,500.00 | 8,500.00 | 8,500.00 |
| **365** | **HEALTH SERVICES REVENUE** | **8,561.01** | **8,500.00** | **8,500.00** | **8,500.00** |
| **367** | **CULTURERECREATION** | | | | |
| 01-300-367-800 | PARK CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| **367** | **CULTURERECREATION** | **0.00** | **0.00** | **0.00** | **0.00** |
| **389** | **MISCELLANEOUS REVENUE** | | | | |
| 01-300-389-000 | MISCELLANEOUS REVENUE | 3,951.83 | 2,000.00 | 3,500.00 | 2,000.00 |
| 01-300-389-010 | UNEMPLOYMENT COMP REFUNDS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-389-020 | INSURANCE CLAIMSREFUNDS | 23,865.87 | 0.00 | 29,800.00 | 0.00 |
| 01-300-389-030 | ONLINE PAYMENT CHARGESFEES | -598.00 | 0.00 | 0.00 | 0.00 |
| 01-300-389-040 | SAFETY PROGRAM AWARD REVENUE | 4,558.43 | 0.00 | 2,310.00 | 2,000.00 |
| 01-300-389-050 | HEALTH INSURANCE REFUNDS | 112,839.00 | 0.00 | 256,078.00 | 0.00 |
| 01-300-389-060 | PCARD REBATES | 203.95 | 0.00 | 0.00 | 0.00 |
| 01-300-389-070 | FLEX PLAN FOREFEITURES | 2,089.19 | 0.00 | 0.00 | 0.00 |
| 01-300-389-080 | WORKERS COMP REFUNDS | 3,135.00 | 0.00 | 0.00 | 0.00 |
| **389** | **MISCELLANEOUS REVENUE** | **150,045.27** | **2,000.00** | **291,688.00** | **4,000.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 01-300-392-017 | TRANSFER IN-CONSTRUCTION FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-392-030 | TRANSFER IN CAPITAL RES FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-392-031 | TRANSFER IN-REG CAP REC PROJS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-392-060 | TRANSFER IN POL PENSION FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-300-392-065 | TRANSFER IN NU PENSION FUND | 31,009.33 | 13,355.00 | 85,007.00 | 80,106.00 |
| **392** | **INTERFUND TRANSFERS IN** | **31,009.33** | **13,355.00** | **85,007.00** | **80,106.00** |
| **395** | **REFUNDS OF PRIOR YR'S EXPENSES** | | | | |
| 01-300-395-000 | REFUND OF PRIOR YEARS EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 |
| **395** | **REFUNDS OF PRIOR YR'S EXPENSES** | **0.00** | **0.00** | **0.00** | **0.00** |
| **400** | **LEGISLATIVE BODY** | | | | |
| 01-400-400-105 | SUPERVISORS COMPENSATION | 20,625.00 | 20,625.00 | 20,625.00 | 20,625.00 |
| 01-400-400-240 | GENERAL EXPENSE | 4,982.29 | 4,700.00 | 4,700.00 | 4,700.00 |
| 01-400-400-310 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-400-320 | CNET CONTRIBUTIONS | 14,874.50 | 20,318.00 | 20,318.00 | 21,255.00 |
| 01-400-400-330 | TRANSPORTATION | 0.00 | 500.00 | 550.00 | 725.00 |
| 01-400-400-331 | TRAVEL & MEALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-400-420 | DUESSUBSCRIPTIONSMEMBERSHIPS | 7,106.96 | 9,665.00 | 8,720.00 | 11,120.00 |
| **400** | **LEGISLATIVE BODY** | **47,588.75** | **55,808.00** | **54,913.00** | **58,425.00** |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **401** | **EXECUTIVE** | | | | |
| 01-400-401-110 | TOWNSHIP MANAGERS SALARY | 107,463.08 | 112,859.00 | 110,864.00 | 112,332.00 |
| 01-400-401-112 | ASSISTANT MANAGER SALARY | 54,887.12 | 56,446.00 | 58,343.00 | 59,458.00 |
| 01-400-401-114 | ADMINISTRATIVE STAFF SALARY | 83,781.72 | 85,208.00 | 84,846.00 | 90,384.00 |
| 01-400-401-210 | OFFICE SUPPLIES | 1,505.33 | 3,000.00 | 3,000.00 | 3,000.00 |
| 01-400-401-240 | GENERAL EXPENSE | 14,098.81 | 5,000.00 | 4,000.00 | 5,000.00 |
| 01-400-401-320 | COMMUNICATIONS | 30,013.70 | 18,385.00 | 22,000.00 | 19,600.00 |
| 01-400-401-330 | TRANSPORTATION | -475.16 | 0.00 | 0.00 | 280.00 |
| 01-400-401-331 | TRAVEL & MEALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-401-340 | ADVERTISING AND PRINTING | 16,223.01 | 21,000.00 | 24,000.00 | 26,000.00 |
| 01-400-401-350 | BONDING | 500.00 | 500.00 | 500.00 | 625.00 |
| 01-400-401-370 | REPAIRS & MAINTENANCE | 5,440.42 | 5,840.00 | 5,840.00 | 7,000.00 |
| 01-400-401-420 | DUESSUBSCRIPTIONSMEMBERSHIPS | 9,214.72 | 10,175.00 | 6,700.00 | 11,190.00 |
| 01-400-401-450 | CONTRACTED SERVICES | 0.00 | 7,000.00 | 0.00 | 20,000.00 |
| 01-400-401-460 | EDUCATION | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-401-750 | OFFICE EQUIPMENT | 10.56 | 500.00 | 0.00 | 750.00 |
| **401** | **EXECUTIVE** | **322,663.31** | **325,913.00** | **320,093.00** | **355,619.00** |
| **402** | **FINANCE** | | | | |
| 01-400-402-110 | FINANCE DIRECTORS SALARY | 78,265.04 | 80,058.00 | 81,740.00 | 82,966.00 |
| 01-400-402-114 | FINANCE STAFF SALARIES | 66,068.90 | 66,717.00 | 67,215.00 | 67,436.00 |
| 01-400-402-210 | OFFICE SUPPLIES | 425.32 | 2,000.00 | 500.00 | 2,000.00 |
| 01-400-402-240 | GENERAL EXPENSE | 377.15 | 150.00 | 150.00 | 150.00 |
| 01-400-402-311 | FEES FOR ANNUAL AUDIT | 22,435.00 | 25,500.00 | 25,500.00 | 27,295.00 |
| 01-400-402-330 | TRANSPORTATION | 145.71 | 100.00 | 100.00 | 100.00 |
| 01-400-402-331 | TRAVEL & MEALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-402-340 | ADVERTISING AND PRINTING | 119.55 | 500.00 | 250.00 | 500.00 |
| 01-400-402-370 | REPAIRSMAINTENANCE AGREEMENT | 20,280.14 | 24,200.00 | 18,393.00 | 29,830.00 |
| 01-400-402-420 | DUESSUBSCRIPTIONSMEMBERSHIPS | 2,217.54 | 3,005.00 | 2,500.00 | 3,355.00 |
| 01-400-402-460 | EDUCATION | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-402-750 | OFFICE EQUIPMENT | 0.00 | 500.00 | 0.00 | 0.00 |
| **402** | **FINANCE** | **190,334.35** | **202,730.00** | **196,348.00** | **213,632.00** |
| **403** | **TAX OFFICE** | | | | |
| 01-400-403-112 | TAX ADMINISTRATOR SALARY | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-403-114 | TAX DEPARTMENT SALARY | 36,840.12 | 37,660.00 | 38,460.00 | 39,037.00 |
| 01-400-403-180 | TAX STAFF OVERTIME | 0.00 | 0.00 | 150.00 | 250.00 |
| 01-400-403-210 | OFFICE SUPPLIES | 106.51 | 500.00 | 500.00 | 500.00 |
| 01-400-403-240 | GENERAL EXPENSE | 0.00 | 50.00 | 50.00 | 50.00 |
| 01-400-403-317 | TCC COSTS | 25.51 | 640.00 | 500.00 | 500.00 |
| 01-400-403-320 | POSTAGE | 2,883.98 | 3,650.00 | 3,650.00 | 3,650.00 |
| 01-400-403-330 | TRANSPORTATION | 0.00 | 50.00 | 25.00 | 50.00 |
| 01-400-403-331 | TRAVEL & MEALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-403-340 | ADVERTISING AND PRINTING | 822.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 01-400-403-350 | BONDING | 386.46 | 500.00 | 500.00 | 500.00 |
| 01-400-403-370 | REPAIRSMAINTENANCE AGREEMENTS | 89.46 | 100.00 | 100.00 | 100.00 |
| 01-400-403-420 | DUESSUBSCRIPTIONSMEMBERSHIPS | 70.00 | 200.00 | 200.00 | 200.00 |
| 01-400-403-450 | CONTRACTED SERVICES | 2,223.44 | 2,800.00 | 2,900.00 | 3,350.00 |
| 01-400-403-750 | OFFICE EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| **403** | **TAX OFFICE** | **43,447.48** | **47,150.00** | **48,035.00** | **49,187.00** |
| **404** | **LEGAL** | | | | |
| 01-400-404-310 | SOLICITORS SERVICES | 6,573.97 | 13,500.00 | 11,500.00 | 13,500.00 |
| 01-400-404-314 | LEGAL SERVICES-SPEC COUNCIL | 860.00 | 4,000.00 | 5,000.00 | 4,000.00 |
| 01-400-404-315 | LEGAL SERVICES-OTHER | 3,824.94 | 15,000.00 | 7,000.00 | 9,500.00 |
| 01-400-404-317 | CABLE FRANCHISE CONSORTIUM | 0.00 | 0.00 | 0.00 | 0.00 |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **404** | **LEGAL** | **11,258.91** | **32,500.00** | **23,500.00** | **27,000.00** |
| **406** | **OTHER GOVT ADMINISTRATION** | | | | |
| 01-400-406-530 | ADMINISTRATION & GENERAL | 104,555.00 | 100,346.00 | 100,346.00 | 108,627.00 |
| 01-400-406-532 | CRCOG BUILDING CAPITAL | 4,871.00 | 5,090.00 | 5,090.00 | 5,358.00 |
| 01-400-406-533 | CRCOG CONTINGENCY | 0.00 | 0.00 | 0.00 | 2,967.00 |
| **406** | **OTHER GOVT ADMINISTRATION** | **109,426.00** | **105,436.00** | **105,436.00** | **116,952.00** |
| **407** | **IT-NETWORKING** | | | | |
| 01-400-407-240 | GENERAL EXPENSE | 242.69 | 500.00 | 350.00 | 500.00 |
| 01-400-407-370 | REPAIRSMAINTENANCE AGREEMENTS | 37,459.37 | 52,447.00 | 52,447.00 | 58,500.00 |
| 01-400-407-452 | COMPUTER SERVICES | 47,532.00 | 55,500.00 | 50,771.00 | 73,500.00 |
| 01-400-407-750 | REPLACEMENT EQUIPMENT | 14,415.92 | 12,300.00 | 15,500.00 | 15,100.00 |
| **407** | **IT-NETWORKING** | **99,649.98** | **120,747.00** | **119,068.00** | **147,600.00** |
| **408** | **ENGINEERING** | | | | |
| 01-400-408-110 | PUBLIC WORKS DIRECTOR SALARY | 88,182.04 | 92,166.00 | 92,167.00 | 93,550.00 |
| 01-400-408-112 | TOWNSHIP ENGINEER SALARY | 131,382.20 | 137,006.00 | 138,646.00 | 201,213.00 |
| 01-400-408-114 | ENGINEERING STAFF SALARIES | 89,374.96 | 84,806.00 | 80,199.00 | 90,780.00 |
| 01-400-408-115 | ENGINEERING INTERN WAGES | 7,265.63 | 22,500.00 | 23,760.00 | 24,000.00 |
| 01-400-408-210 | OFFICE SUPPLIES | 3,221.26 | 3,100.00 | 1,800.00 | 2,500.00 |
| 01-400-408-240 | GENERAL EXPENSE | 2,473.36 | 1,700.00 | 2,400.00 | 2,400.00 |
| 01-400-408-313 | ENGINEERING PROJECTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-408-317 | ENGINEERING - SPECIALTIES | 10,160.76 | 31,500.00 | 33,100.00 | 30,400.00 |
| 01-400-408-320 | COMMUNICATIONS | 4,445.74 | 5,300.00 | 5,400.00 | 5,400.00 |
| 01-400-408-330 | TRANSPORTATIONS | 20.00 | 150.00 | 150.00 | 150.00 |
| 01-400-408-331 | TRAVEL & MEALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-408-340 | ADVERTISING AND PRINTING | 6,150.57 | 4,000.00 | 5,000.00 | 5,000.00 |
| 01-400-408-370 | REPAIRSMAINTENANCE AGREEMENT | 2,261.55 | 3,270.00 | 3,270.00 | 5,855.00 |
| 01-400-408-420 | DUESSUBSCRIPTIONSMEMBERSHIPS | 1,751.73 | 6,128.00 | 4,500.00 | 6,178.00 |
| 01-400-408-450 | CONTRACTED SERVICES | 0.00 | 0.00 | 0.00 | 33,280.00 |
| 01-400-408-460 | EDUCATION | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-408-750 | OFFICE EQUIPMENT | 0.00 | 0.00 | 0.00 | 2,500.00 |
| **408** | **ENGINEERING** | **346,689.80** | **391,626.00** | **390,392.00** | **503,206.00** |
| **409** | **BUILDINGS & GROUNDS** | | | | |
| 01-400-409-114 | CUSTODIANS SALARY | 74,799.45 | 70,659.00 | 70,641.00 | 69,807.00 |
| 01-400-409-180 | CUSTODIAN OVERTIME | 0.00 | 500.00 | 50.00 | 500.00 |
| 01-400-409-210 | SAFETY TRAININGSUPPLIES | 501.56 | 0.00 | 0.00 | 0.00 |
| 01-400-409-220 | OPERATING SUPPLIES | 6,993.56 | 6,200.00 | 6,000.00 | 6,400.00 |
| 01-400-409-250 | REPAIR & MAINTENANCE | 37,927.30 | 33,580.00 | 33,000.00 | 33,580.00 |
| 01-400-409-331 | TRAVEL & MEALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-409-361 | ELECTRICITY | 28,392.03 | 33,000.00 | 30,420.00 | 30,420.00 |
| 01-400-409-362 | NATURAL GAS | 10,741.19 | 12,200.00 | 10,760.00 | 10,760.00 |
| 01-400-409-366 | WATER | 1,413.40 | 1,300.00 | 1,500.00 | 1,500.00 |
| 01-400-409-450 | CONTRACTED SERVICES | 1,838.00 | 0.00 | 0.00 | 0.00 |
| **409** | **BUILDINGS & GROUNDS** | **162,606.49** | **157,439.00** | **152,371.00** | **152,967.00** |
| **410** | **POLICE** | | | | |
| 01-400-410-110 | POLICE CHIEFS SALARY | 98,982.96 | 99,973.00 | 101,804.00 | 102,822.00 |
| 01-400-410-112 | POLICE OFFICERS SALARIES | 1,394,222.56 | 1,480,445.00 | 1,468,631.00 | 1,513,665.00 |
| 01-400-410-114 | POLICE STAFF SALARY | 74,830.29 | 76,116.00 | 77,544.00 | 78,947.00 |
| 01-400-410-178 | HEART N LUNG PAYMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-410-179 | LONGEVITY PAY | 18,269.00 | 20,284.00 | 20,281.00 | 19,287.00 |
| 01-400-410-180 | GENERAL OVERTIME | 151,568.43 | 148,045.00 | 135,606.00 | 153,021.00 |
| 01-400-410-191 | UNIFORM EQUIPMENT PURCHASES | 25,646.25 | 36,549.00 | 30,000.00 | 21,866.00 |
| 01-400-410-210 | OFFICE SUPPLIES | 2,388.38 | 3,800.00 | 3,800.00 | 3,800.00 |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| 01-400-410-225 | CRIMINAL INVESTIGATIONS | 1,529.23 | 2,734.00 | 6,000.00 | 6,500.00 |
| 01-400-410-231 | VEHICLE FUEL - GASOLINE | 29,488.47 | 48,827.00 | 32,000.00 | 48,827.00 |
| 01-400-410-233 | VEHICLE FUEL - CNG | 3,408.61 | 8,750.00 | 4,000.00 | 6,720.00 |
| 01-400-410-234 | OILLUBRICANTS AND FLUIDS | 3,662.04 | 6,000.00 | 3,300.00 | 5,000.00 |
| 01-400-410-240 | GENERAL EXPENSE | 4,897.72 | 9,400.00 | 7,500.00 | 8,000.00 |
| 01-400-410-242 | AMMUNITION & RELATED SUPPLIES | 10,562.75 | 11,000.00 | 12,000.00 | 12,500.00 |
| 01-400-410-249 | COMMUNITY RELATIONS SUPPLIES | 2,137.03 | 2,500.00 | 2,500.00 | 2,500.00 |
| 01-400-410-251 | VEHICLE PARTS | 26,978.52 | 30,000.00 | 30,000.00 | 30,000.00 |
| 01-400-410-315 | DNA TESTING | 0.00 | 10,000.00 | 0.00 | 10,000.00 |
| 01-400-410-317 | OTHER AGENCY (DUI) CHARGES | 20,767.09 | 28,424.00 | 28,424.00 | 28,424.00 |
| 01-400-410-320 | COMMUNICATIONS | 8,985.59 | 9,300.00 | 9,300.00 | 9,300.00 |
| 01-400-410-327 | RADIO MAINTENANCE | 878.26 | 500.00 | 209.00 | 500.00 |
| 01-400-410-330 | TRANSPORTATION | 3,921.66 | 4,000.00 | 4,000.00 | 4,100.00 |
| 01-400-410-331 | TRAVEL & MEALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-410-340 | ADVERTISING AND PRINTING | 3,627.03 | 4,000.00 | 4,650.00 | 4,000.00 |
| 01-400-410-370 | REPAIRS & MAINTENANCE | 8,380.04 | 7,500.00 | 7,500.00 | 7,500.00 |
| 01-400-410-380 | OUTSIDE VEHICLE REPAIRS | 7,663.70 | 6,000.00 | 5,000.00 | 6,000.00 |
| 01-400-410-420 | DUESSUBSCRIPTIONSMEMBERSHIPS | 9,399.10 | 14,780.00 | 8,500.00 | 18,127.00 |
| 01-400-410-450 | CONTRACTED SERVICES | 41,663.01 | 54,078.00 | 38,000.00 | 66,010.00 |
| 01-400-410-460 | EDUCATION | 6,634.35 | 27,375.00 | 1,318.00 | 0.00 |
| 01-400-410-461 | TRAINING SEMINARS | 12,799.89 | 16,320.00 | 9,775.00 | 17,240.00 |
| 01-400-410-462 | ACADEMY TRAINING | 0.00 | 19,054.00 | 4,600.00 | 34,318.00 |
| 01-400-410-750 | OFFICE EQUIPMENT | 314.00 | 8,500.00 | 8,500.00 | 0.00 |
| **410** | **POLICE** | **1,973,605.96** | **2,194,254.00** | **2,064,742.00** | **2,218,974.00** |
| **411** | **FIRE** | | | | |
| 01-400-411-530 | CRCOG FIRE CONTRIBUTION | 262,219.00 | 276,819.00 | 276,819.00 | 292,877.00 |
| 01-400-411-540 | WARRIORS MARK FIRE CONT | 0.00 | 2,500.00 | 2,500.00 | 3,500.00 |
| 01-400-411-541 | PORT MATILDA FIRE CONTRIBUTION | 0.00 | 2,500.00 | 2,500.00 | 3,500.00 |
| 01-400-411-750 | CRCOG FIRE CAPITAL CONT | 78,811.00 | 84,460.00 | 84,460.00 | 93,731.00 |
| 01-400-411-990 | FOREIGN FIRE RELIEF | 139,519.25 | 139,519.00 | 139,519.00 | 139,519.00 |
| **411** | **FIRE** | **480,549.25** | **505,798.00** | **505,798.00** | **533,127.00** |
| **412** | **AMBULANCE** | | | | |
| 01-400-412-540 | ALPHA AMBULANCE CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-412-541 | PORT MATILDA EMS CONTRIBUTIONS | 0.00 | 500.00 | 500.00 | 500.00 |
| **412** | **AMBULANCE** | **0.00** | **500.00** | **500.00** | **500.00** |
| **413** | **CODE ENFORCEMENT** | | | | |
| 01-400-413-364 | SEWAGE ENFORCEMENT SERVICES | 240.00 | 300.00 | 300.00 | 300.00 |
| **413** | **CODE ENFORCEMENT** | **240.00** | **300.00** | **300.00** | **300.00** |
| **414** | **PLANNING & ZONING** | | | | |
| 01-400-414-110 | PLANZONING DIRECTOR SALARY | 55,219.38 | 73,225.00 | 74,566.00 | 75,928.00 |
| 01-400-414-112 | ZONING ADMINISTRATOR SALARY | 58,081.08 | 59,228.00 | 60,382.00 | 61,288.00 |
| 01-400-414-114 | P & Z STAFF SALARIES | 67,151.47 | 81,347.00 | 90,399.00 | 120,514.00 |
| 01-400-414-115 | ORDINANCE ENFORCEMENT SALARY | 14,580.20 | 16,741.00 | 17,413.00 | 18,737.00 |
| 01-400-414-191 | UNIFORM EQUIPMENT PURCHASES | 0.00 | 500.00 | 500.00 | 500.00 |
| 01-400-414-210 | OFFICE SUPPLIES | 1,242.80 | 850.00 | 1,300.00 | 850.00 |
| 01-400-414-240 | GENERAL EXPENSE | 181.65 | 400.00 | 225.00 | 400.00 |
| 01-400-414-310 | PROFESSIONAL SERVICES | 5,602.50 | 15,000.00 | 7,000.00 | 15,000.00 |
| 01-400-414-320 | COMMUNICATIONS | 682.00 | 600.00 | 600.00 | 600.00 |
| 01-400-414-330 | TRANSPORTATION | 0.00 | 50.00 | 50.00 | 50.00 |
| 01-400-414-340 | ADVERTISING AND PRINTING | 3,471.38 | 4,750.00 | 4,750.00 | 4,750.00 |
| 01-400-414-370 | REPAIRS & MAINTENANCE | 153.86 | 700.00 | 2,000.00 | 500.00 |
| 01-400-414-420 | DUESSUBSCRIPTIONSMEMBERSHIPS | 5,725.76 | 4,923.00 | 2,418.00 | 7,930.00 |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| 01-400-414-450 | CONTRACTED SERVICES | 269.75 | 300.00 | 500.00 | 500.00 |
| 01-400-414-460 | EDUCATION | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-414-461 | TRAINING SEMINARS | 0.00 | 2,800.00 | 0.00 | 2,800.00 |
| 01-400-414-530 | CRCOG - CR PLANNING AGENCY | 76,601.00 | 65,277.00 | 65,277.00 | 74,261.00 |
| 01-400-414-531 | CRCOG - METRO PLANNING ORG | 30,754.00 | 28,191.00 | 28,191.00 | 30,787.00 |
| 01-400-414-750 | OFFICE EQUIPMENT MAINTENANCE | 0.00 | 0.00 | 500.00 | 0.00 |
| **414** | **PLANNING & ZONING** | **319,716.83** | **354,882.00** | **356,071.00** | **415,395.00** |
| **415** | **EMERGENCY MANAGEMENT** | | | | |
| 01-400-415-530 | CRCOG EMS CONTRIBUTION | 29,505.00 | 30,941.00 | 30,941.00 | 35,469.00 |
| 01-400-415-531 | CRCOG - EMS CONTINGENCY | 327.00 | 0.00 | 0.00 | 479.00 |
| **415** | **EMERGENCY MANAGEMENT** | **29,832.00** | **30,941.00** | **30,941.00** | **35,948.00** |
| **421** | **HEALTH & WELFARE** | | | | |
| 01-400-421-318 | HEALTH OFFICER SERVICES | 7,125.88 | 8,500.00 | 8,500.00 | 8,500.00 |
| 01-400-421-540 | CENTRE CO HOME HEALTH CONTR | 0.00 | 0.00 | 0.00 | 0.00 |
| **421** | **HEALTH & WELFARE** | **7,125.88** | **8,500.00** | **8,500.00** | **8,500.00** |
| **426** | **RECYCLING** | | | | |
| 01-400-426-368 | RECYCLING - LEAVES & GRASS | 33,005.00 | 33,005.00 | 33,005.00 | 33,005.00 |
| **426** | **RECYCLING** | **33,005.00** | **33,005.00** | **33,005.00** | **33,005.00** |
| **427** | **SOLID WASTE REMOVAL** | | | | |
| 01-400-427-364 | ON-LOT SEWAGE MANAGEMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| **427** | **SOLID WASTE REMOVAL** | **0.00** | **0.00** | **0.00** | **0.00** |
| **430** | **PUBLIC WORKS ADMINISTRATION** | | | | |
| 01-400-430-191 | UNIFORM SERVICE | 5,099.97 | 5,700.00 | 6,700.00 | 6,500.00 |
| 01-400-430-210 | OFFICE SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-430-231 | GASOLINE | 8,035.83 | 10,000.00 | 8,000.00 | 10,000.00 |
| 01-400-430-232 | DIESEL FUEL | 35,607.12 | 30,600.00 | 28,000.00 | 30,600.00 |
| 01-400-430-234 | OILLUBRICANTSFLUIDS | 8,236.00 | 7,000.00 | 7,500.00 | 7,500.00 |
| 01-400-430-238 | CLOTHING ALLOWANCE | 6,841.37 | 7,000.00 | 7,000.00 | 7,000.00 |
| 01-400-430-240 | GENERAL EXPENSE | 17,975.29 | 20,000.00 | 20,000.00 | 21,000.00 |
| 01-400-430-260 | SMALL TOOLS AND EQUIPMENT | 7,049.92 | 7,000.00 | 8,000.00 | 8,000.00 |
| 01-400-430-320 | COMMUNICATIONS | 2,571.17 | 1,200.00 | 1,200.00 | 1,200.00 |
| 01-400-430-327 | RADIO MAINTENANCE | 1,142.72 | 2,000.00 | 1,000.00 | 2,000.00 |
| 01-400-430-330 | TRANSPORTATION | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-430-331 | TRAVEL & MEALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-430-370 | REPAIRS & MAINTENANCE | 1,968.15 | 2,500.00 | 2,238.00 | 2,238.00 |
| 01-400-430-384 | EQUIPMENT RENTALS | 7,567.09 | 12,500.00 | 12,500.00 | 15,400.00 |
| 01-400-430-420 | DUESSUBSCRIPTIONSMEMBERSHIPS | 2,180.45 | 3,385.00 | 3,300.00 | 4,385.00 |
| 01-400-430-450 | CONTRACTED SERVICES | 100.00 | 100.00 | 100.00 | 15,100.00 |
| 01-400-430-750 | OFFICE EQUIPMENT | 0.00 | 0.00 | 0.00 | 200.00 |
| **430** | **PUBLIC WORKS ADMINISTRATION** | **104,375.08** | **108,985.00** | **105,538.00** | **131,123.00** |
| **432** | **WINTER MAINTENANCE** | | | | |
| 01-400-432-222 | CHEMICAL AND SUPPLIES | 95,703.36 | 65,650.00 | 65,650.00 | 50,000.00 |
| 01-400-432-240 | GENERAL EXPENSE | 2,654.57 | 4,000.00 | 4,000.00 | 4,000.00 |
| 01-400-432-450 | CONTRACTED SNOW REMOVAL | 11,820.00 | 14,300.00 | 10,000.00 | 14,300.00 |
| **432** | **WINTER MAINTENANCE** | **110,177.93** | **83,950.00** | **79,650.00** | **68,300.00** |
| **433** | **TRAFFIC CONTROL DEVICES** | | | | |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| 01-400-433-245 | STREET SIGNS AND SUPPLIES | 17,795.91 | 15,000.00 | 13,000.00 | 15,000.00 |
| 01-400-433-361 | TRAFFIC SIGNAL CHARGES | 11,107.78 | 9,600.00 | 12,400.00 | 12,400.00 |
| 01-400-433-372 | TRAFFIC SIGNAL REPAIRS | 6,145.44 | 9,000.00 | 9,000.00 | 9,000.00 |
| 01-400-433-610 | HIGHWAY LINE PAINTING | 0.00 | 0.00 | 0.00 | 0.00 |
| **433** | **TRAFFIC CONTROL DEVICES** | **35,049.13** | **33,600.00** | **34,400.00** | **36,400.00** |
| **437** | **TOOLS & EQUIPMENT MAINTENANCE** | | | | |
| 01-400-437-114 | MECHANICS SALARY | 56,411.12 | 57,114.00 | 58,104.00 | 57,971.00 |
| 01-400-437-180 | MECHANIC OVERTIME | 534.04 | 1,000.00 | 100.00 | 1,000.00 |
| 01-400-437-240 | GENERAL EXPENSE | 3,538.11 | 4,100.00 | 2,500.00 | 4,100.00 |
| 01-400-437-250 | REPAIRS & MAINTENANCE | 60,356.89 | 50,000.00 | 60,000.00 | 60,000.00 |
| 01-400-437-331 | TRAVEL & MEALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-437-370 | OUTSIDE REPAIRS | 9,717.54 | 8,000.00 | 11,000.00 | 11,000.00 |
| **437** | **TOOLS & EQUIPMENT MAINTENANCE** | **130,557.70** | **120,214.00** | **131,704.00** | **134,071.00** |
| **438** | **ROAD & BRIDGE MAINTENANCE** | | | | |
| 01-400-438-112 | ROAD SUPERINTENDENT SALARIES | 68,107.12 | 69,899.00 | 71,283.00 | 72,836.00 |
| 01-400-438-114 | ROAD CREW SALARIES | 444,530.72 | 465,464.00 | 463,182.00 | 470,857.00 |
| 01-400-438-115 | PART-TIME HELP WAGES | 36,584.22 | 50,220.00 | 30,000.00 | 51,325.00 |
| 01-400-438-180 | ROAD CREW OVERTIME | 34,512.20 | 46,546.00 | 21,917.00 | 53,263.00 |
| 01-400-438-245 | MATERIALSSUPPLIES (NON-LF) | 6,432.84 | 6,000.00 | 13,000.00 | 13,000.00 |
| 01-400-438-331 | TRAVEL & MEALS | 0.00 | 0.00 | 0.00 | 0.00 |
| **438** | **ROAD & BRIDGE MAINTENANCE** | **590,167.10** | **638,129.00** | **599,382.00** | **661,281.00** |
| **447** | **TRANSIT SYSTEM** | | | | |
| 01-400-447-530 | CATA-TRANSPORTATION | 86,495.00 | 120,024.00 | 121,760.00 | 130,752.00 |
| **447** | **TRANSIT SYSTEM** | **86,495.00** | **120,024.00** | **121,760.00** | **130,752.00** |
| **452** | **PARTICIPANT RECREATION** | | | | |
| 01-400-452-530 | CRCOG - PARKS & RECREATION | 369,414.00 | 406,177.00 | 406,177.00 | 426,769.00 |
| 01-400-452-531 | CRCOG- REGION AQUATICS CONTR | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-452-532 | CRCOG - REGION POOLS CAPITAL | 127,830.00 | 128,009.00 | 128,009.00 | 128,819.00 |
| 01-400-452-533 | CRCOG - NATURE CENTRE | 17,471.00 | 18,457.00 | 18,457.00 | 23,331.00 |
| 01-400-452-534 | CRCOG - PARKSREC CAPITAL CONT | 50,986.00 | 51,818.00 | 51,818.00 | 45,616.00 |
| 01-400-452-535 | CRCOG - REGION PARKS CAPITAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-452-540 | MILLBROOK MARSH CAPITAL CONT | 0.00 | 0.00 | 0.00 | 0.00 |
| **452** | **PARTICIPANT RECREATION** | **565,701.00** | **604,461.00** | **604,461.00** | **624,535.00** |
| **453** | **SPECTATOR RECREATION** | | | | |
| 01-400-453-540 | SPECTATOR RECREATION | 2,110.00 | 3,550.00 | 2,100.00 | 3,550.00 |
| **453** | **SPECTATOR RECREATION** | **2,110.00** | **3,550.00** | **2,100.00** | **3,550.00** |
| **454** | **PARKS** | | | | |
| 01-400-454-220 | TWP PARK OPERATING EXPENSES | 0.00 | 900.00 | 700.00 | 900.00 |
| 01-400-454-372 | PARKS MINOR IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-454-720 | TWP PARKS PLAYGROUND EQUIP | 0.00 | 0.00 | 0.00 | 0.00 |
| **454** | **PARKS** | **0.00** | **900.00** | **700.00** | **900.00** |
| **455** | **SHADE TREES** | | | | |
| 01-400-455-114 | ARBORIST SALARY | 20,250.00 | 54,540.00 | 55,080.00 | 56,150.00 |
| 01-400-455-115 | PART-TIME HELP WAGES | 70.84 | 46,500.00 | 30,000.00 | 39,312.00 |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| 01-400-455-220 | OPERATING SUPPLIES | 0.00 | 2,000.00 | 1,000.00 | 1,000.00 |
| 01-400-455-240 | GENERAL EXPENSE | 0.00 | 2,000.00 | 1,000.00 | 1,500.00 |
| 01-400-455-245 | SUPPLIES & MATERIALS | 0.00 | 0.00 | 500.00 | 1,000.00 |
| 01-400-455-260 | SMALL TOOLS | 0.00 | 2,000.00 | 1,000.00 | 2,000.00 |
| 01-400-455-331 | TRAVEL & MEALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-455-370 | REPAIRS & MAINTENANCE | 0.00 | 2,000.00 | 100.00 | 1,000.00 |
| 01-400-455-372 | STREET TREES - NEW | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-455-375 | STREET TREE REPLACEMENTS | 27,574.00 | 66,800.00 | 49,300.00 | 70,500.00 |
| 01-400-455-420 | DUES & SUBSCRIPTIONS | 0.00 | 3,265.00 | 3,200.00 | 4,500.00 |
| 01-400-455-450 | CONTRACTED SERVICES | 16,573.40 | 25,000.00 | 72,000.00 | 65,300.00 |
| 01-400-455-461 | TRAINING | 0.00 | 500.00 | 0.00 | 0.00 |
| **455** | **SHADE TREES** | **64,468.24** | **204,605.00** | **213,180.00** | **242,262.00** |
| **456** | **LIBRARIES** | | | | |
| 01-400-456-530 | CRCOG - SCHLOW LIBRARY | 378,112.00 | 393,092.00 | 393,092.00 | 405,177.00 |
| 01-400-456-531 | CRCOG - SCHLOW LIBRARY | 0.00 | 23,240.00 | 23,240.00 | 22,824.00 |
| **456** | **LIBRARIES** | **378,112.00** | **416,332.00** | **416,332.00** | **428,001.00** |
| **458** | **SENIOR CITIZENS** | | | | |
| 01-400-458-530 | CRCOG - SENIOR CENTER | 14,534.00 | 18,761.00 | 18,761.00 | 42,779.00 |
| 01-400-458-540 | FERGUSON SENIOR CITIZENS | 500.00 | 500.00 | 500.00 | 500.00 |
| **458** | **SENIOR CITIZENS** | **15,034.00** | **19,261.00** | **19,261.00** | **43,279.00** |
| **461** | **NATURAL RESOURCE CONSERVATION** | | | | |
| 01-400-461-540 | SPRING CRK WTRSHD COMMISSION | 575.00 | 575.00 | 575.00 | 575.00 |
| 01-400-461-541 | SPRING CREEK MONITORING | 4,840.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| **461** | **NATURAL RESOURCE CONSERVATION** | **5,415.00** | **5,575.00** | **5,575.00** | **5,575.00** |
| **462** | **LAND & HOUSING** | | | | |
| 01-400-462-540 | LAND & HOUSING | 0.00 | 0.00 | 25,000.00 | 5,000.00 |
| **462** | **LAND & HOUSING** | **0.00** | **0.00** | **25,000.00** | **5,000.00** |
| **463** | **COMMUNITY DEVELOPMENT** | | | | |
| 01-400-463-540 | ECONOMIC DEVELOPMENT CONTRIBUT | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 |
| **463** | **COMMUNITY DEVELOPMENT** | **25,000.00** | **25,000.00** | **25,000.00** | **25,000.00** |
| **472** | **DEBT SERVICE INTEREST** | | | | |
| 01-400-472-390 | INTEREST ON ESCROW DEPOSITS | 458.02 | 1,500.00 | 1,750.00 | 1,500.00 |
| **472** | **DEBT SERVICE INTEREST** | **458.02** | **1,500.00** | **1,750.00** | **1,500.00** |
| **481** | **PAYROLL TAXES** | | | | |
| 01-400-481-192 | EMPLOYER SOCIAL SECURITY | 261,083.30 | 292,474.00 | 281,845.00 | 305,135.00 |
| 01-400-481-194 | UMEMPLOYMENT COMPENSATION | 13,279.65 | 14,850.00 | 13,858.00 | 16,135.00 |
| **481** | **PAYROLL TAXES** | **274,362.95** | **307,324.00** | **295,703.00** | **321,270.00** |
| **483** | **PENSIONS** | | | | |
| 01-400-483-197 | NON UNIFORM PENSION EXPENSE | 462,635.54 | 392,866.00 | 392,866.00 | 411,001.00 |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **483** | **PENSIONS** | **462,635.54** | **392,866.00** | **392,866.00** | **411,001.00** |
| **486** | **PROPERTY INSURANCE** | | | | |
| 01-400-486-300 | SAFETY IMPROVEMENT EXPENSES | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 01-400-486-350 | INSURANCE CLAIM EXPENSES | 23,856.84 | 0.00 | 16,000.00 | 0.00 |
| 01-400-486-351 | PROPERTY INSURANCE | 35,945.36 | 42,000.00 | 42,000.00 | 42,000.00 |
| 01-400-486-352 | POLICE LIABILITY INSURANCE | 20,508.49 | 23,500.00 | 25,200.00 | 25,200.00 |
| 01-400-486-353 | PUBLIC OFFICIALS INSURANCE | 13,939.93 | 17,500.00 | 15,000.00 | 15,000.00 |
| 01-400-486-354 | WORKERS COMPENSATION | 155,944.00 | 240,148.00 | 177,699.00 | 189,569.00 |
| 01-400-486-355 | VEHICLE INSURANCE | 19,333.31 | 22,000.00 | 24,250.00 | 24,250.00 |
| 01-400-486-356 | CRIME INSURANCE | 661.91 | 777.00 | 850.00 | 850.00 |
| **486** | **PROPERTY INSURANCE** | **270,189.84** | **345,925.00** | **300,999.00** | **298,869.00** |
| **487** | **HEALTH INSURANCE** | | | | |
| 01-400-487-187 | HEALTH INSURANCE WAIVERS | 43,896.44 | 34,326.00 | 36,250.00 | 45,428.00 |
| 01-400-487-195 | VISION INSURANCE | 7,747.18 | 8,450.00 | 7,143.00 | 8,567.00 |
| 01-400-487-196 | HEALTH INSURANCE | 753,565.10 | 882,077.00 | 863,849.00 | 979,537.00 |
| 01-400-487-197 | HEALTH SAVINGS ACCOUNT | 0.00 | 10,500.00 | 5,500.00 | 5,500.00 |
| 01-400-487-198 | DENTAL INSURANCE | 40,033.54 | 41,850.00 | 35,439.00 | 41,847.00 |
| 01-400-487-199 | LIFE INSURANCE | 7,672.01 | 8,500.00 | 7,954.00 | 7,983.00 |
| 01-400-487-200 | DISABILITY INSURANCE | 7,700.02 | 8,039.00 | 7,207.00 | 8,177.00 |
| 01-400-487-300 | EMPLOYEE WELLNESS | 95.97 | 0.00 | 500.00 | 1,500.00 |
| **487** | **HEALTH INSURANCE** | **860,710.26** | **993,742.00** | **963,842.00** | **1,098,539.00** |
| **489** | **MISCELLANEOUS EXPENSE** | | | | |
| 01-400-489-112 | SALARIES & WAGES MERIT INCREAS | 24,717.50 | 41,289.00 | 0.00 | 37,463.00 |
| 01-400-489-113 | SALARIES & WAGES MARKET ADJ | 0.00 | 0.00 | 0.00 | 7,500.00 |
| 01-400-489-117 | SALARIESWAGES DEFERRED COMP | 20,162.64 | 16,120.00 | 20,955.00 | 20,192.00 |
| 01-400-489-160 | EMPLOYEE SERVICE AWARDS | 650.00 | 500.00 | 650.00 | 500.00 |
| 01-400-489-300 | UNCOMMITTED EXPENSE RESERVE | 3,902.13 | 25,000.00 | 8,000.00 | 25,000.00 |
| **489** | **MISCELLANEOUS EXPENSE** | **49,432.27** | **82,909.00** | **29,605.00** | **90,655.00** |
| **491** | **REFUND OF PRIOR YR'S REVENUE** | | | | |
| 01-400-491-000 | REAL ESTATE TAX REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-491-430 | MISCELLANEOUS REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| **491** | **REFUND OF PRIOR YR'S REVENUE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **492** | **INTERFUND TRANSFERS OUT** | | | | |
| 01-400-492-002 | TRANSFER TO STREET LIGHT FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-492-003 | TRANSFER TO HYDRANT FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-492-016 | TRANSFER TO GOA FUND | 550,500.00 | 560,000.00 | 560,000.00 | 560,000.00 |
| 01-400-492-019 | TRANSFER TO AG PRES FUND | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 |
| 01-400-492-030 | TRANSFER TO CAP RES FUND | 0.00 | 500,000.00 | 500,000.00 | 750,000.00 |
| 01-400-492-031 | TRANSFER TO RCRP FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-492-032 | TRANSFER TO TIF FUND | 1,244,121.78 | 1,234,356.00 | 1,838,291.00 | 1,302,527.00 |
| 01-400-492-033 | TRANSFER TO AG PRESERVATION | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-492-034 | TRANSFER TO PARK IMP FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-492-035 | TRANSFER TO LIQUID FUELS FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-492-060 | TRANSFER TO POLICE PENSION FUN | 17,544.97 | 0.00 | 0.00 | 0.00 |
| 01-400-492-065 | TRANSFER TO NON-UNIF FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-400-492-093 | TRANSFER TO TUDEK TRUST FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **492** | **INTERFUND TRANSFERS OUT** | **1,812,166.75** | **2,319,356.00** | **2,923,291.00** | **2,637,527.00** |
| **01** | **GENERAL FUND** | **879,485.49** | **-582,203.00** | **598,860.00** | **-832,464.00** |

# General Ledger
## 2017 Budget Report by Fund_Acct

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Fiscal Year 2017

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **02** | **STREET LIGHT FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 02-300-341-000 | INTEREST REVENUE | 48.10 | 50.00 | 50.00 | 50.00 |
| **341** | **INTEREST EARNED** | **48.10** | **50.00** | **50.00** | **50.00** |
| **383** | **SPECIAL ASSESSMENTS** | | | | |
| 02-300-383-110 | STREET LIGHT ASSESSMENTS | 11,189.14 | 14,868.00 | 14,868.00 | 18,172.00 |
| **383** | **SPECIAL ASSESSMENTS** | **11,189.14** | **14,868.00** | **14,868.00** | **18,172.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 02-300-392-001 | TRANSFER IN GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **392** | **INTERFUND TRANSFERS IN** | **0.00** | **0.00** | **0.00** | **0.00** |
| **434** | **STREET LIGHTING** | | | | |
| 02-400-434-361 | STREET LIGHT SERVICE | 15,518.35 | 14,616.00 | 14,616.00 | 19,411.00 |
| 02-400-434-372 | STREET LIGHT MAINTENANCE | 0.00 | 1,500.00 | 0.00 | 1,500.00 |
| **434** | **STREET LIGHTING** | **15,518.35** | **16,116.00** | **14,616.00** | **20,911.00** |
| **02** | **STREET LIGHT FUND** | **-4,281.11** | **-1,198.00** | **302.00** | **-2,689.00** |

# General Ledger
## 2017 Budget Report by Fund_Acct

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Period 01 - 15
Fiscal Year 2017

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **03** | **HYDRANT FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 03-300-341-000 | INTEREST EARNINGS | 109.44 | 100.00 | 100.00 | 100.00 |
| **341** | **INTEREST EARNED** | **109.44** | **100.00** | **100.00** | **100.00** |
| **383** | **SPECIAL ASSESSMENTS** | | | | |
| 03-300-383-020 | HYDRANT ASSESSMENTS | 21,626.80 | 28,445.00 | 28,445.00 | 34,134.00 |
| **383** | **SPECIAL ASSESSMENTS** | **21,626.80** | **28,445.00** | **28,445.00** | **34,134.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 03-300-392-001 | TRANSFER IN GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **392** | **INTERFUND TRANSFERS IN** | **0.00** | **0.00** | **0.00** | **0.00** |
| **448** | **WATER SYSTEMS** | | | | |
| 03-400-448-363 | HYDRANT SERVICE | 31,700.63 | 27,810.00 | 32,200.00 | 32,200.00 |
| **448** | **WATER SYSTEMS** | **31,700.63** | **27,810.00** | **32,200.00** | **32,200.00** |
| **03** | **HYDRANT FUND** | **-9,964.39** | **735.00** | **-3,655.00** | **2,034.00** |

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| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **16** | **GOA FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 16-300-341-000 | INTEREST EARNINGS | 114.93 | 0.00 | 120.00 | 0.00 |
| **341** | **INTEREST EARNED** | **114.93** | **0.00** | **120.00** | **0.00** |
| **389** | **MISCELLANEOUS REVENUE** | | | | |
| 16-300-389-000 | MISCELLANEOUS REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| **389** | **MISCELLANEOUS REVENUE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 16-300-392-001 | TRANSFER IN GENERAL FUND | 550,500.00 | 560,000.00 | 570,000.00 | 560,000.00 |
| **392** | **INTERFUND TRANSFERS IN** | **550,500.00** | **560,000.00** | **570,000.00** | **560,000.00** |
| **393** | **PROCEEDS FROM LONG TERM DEBT** | | | | |
| 16-300-393-110 | BOND PROCEEDS | 754.17 | 0.00 | 0.00 | 0.00 |
| 16-300-393-200 | BOND PREMIUM | 0.00 | 0.00 | 0.00 | 0.00 |
| **393** | **PROCEEDS FROM LONG TERM DEBT** | **754.17** | **0.00** | **0.00** | **0.00** |
| **401** | **EXECUTIVE** | | | | |
| 16-400-401-240 | GENERAL EXPENSE | 0.00 | 550.00 | 0.00 | 0.00 |
| **401** | **EXECUTIVE** | **0.00** | **550.00** | **0.00** | **0.00** |
| **471** | **DEBT SERVICE PRINCIPAL** | | | | |
| 16-400-471-730 | PRINCIPAL PAYMENT-COG BLDG | 0.00 | 0.00 | 0.00 | 0.00 |
| 16-400-471-731 | PRINCIPAL PAYMENTS-2009 BOND | 0.00 | 0.00 | 0.00 | 0.00 |
| 16-400-471-732 | PRINCIPAL PMTS- 2014 PNC LOAN | 543,000.00 | 551,200.00 | 551,200.00 | 556,000.00 |
| **471** | **DEBT SERVICE PRINCIPAL** | **543,000.00** | **551,200.00** | **551,200.00** | **556,000.00** |
| **472** | **DEBT SERVICE INTEREST** | | | | |
| 16-400-472-730 | INTEREST PAYMENT-COG BLDG | 0.00 | 0.00 | 0.00 | 0.00 |
| 16-400-472-731 | INTEREST PAYMENT-2009 BOND | 0.00 | 0.00 | 0.00 | 0.00 |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| 16-400-472-732 | INTEREST PMTS-2014 PNC LOAN | 13,570.39 | 8,150.00 | 8,150.00 | 2,724.00 |
| **472** | **DEBT SERVICE INTEREST** | **13,570.39** | **8,150.00** | **8,150.00** | **2,724.00** |
| **475** | **FISCAL AGENT FEES** | | | | |
| 16-400-475-000 | BOND ISSUE COSTS | 0.00 | 0.00 | 0.00 | 0.00 |
| **475** | **FISCAL AGENT FEES** | **0.00** | **0.00** | **0.00** | **0.00** |
| **486** | **PROPERTY INSURANCE** | | | | |
| 16-400-486-353 | BOND INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| **486** | **PROPERTY INSURANCE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **492** | **INTERFUND TRANSFERS OUT** | | | | |
| 16-400-492-030 | TRANSFERS OUT-CAP RES FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **492** | **INTERFUND TRANSFERS OUT** | **0.00** | **0.00** | **0.00** | **0.00** |
| **16** | **GOA FUND** | **-5,201.29** | **100.00** | **10,770.00** | **1,276.00** |

# General Ledger
## 2017 Budget Report by Fund_Acct

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| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **18** | **PINEY RIDGE FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 18-300-341-000 | INTEREST EARNED | 669.19 | 600.00 | 600.00 | 0.00 |
| **341** | **INTEREST EARNED** | **669.19** | **600.00** | **600.00** | **0.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 18-300-392-001 | TRANSFER IN-GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **392** | **INTERFUND TRANSFERS IN** | **0.00** | **0.00** | **0.00** | **0.00** |
| **439** | **ROAD CONSTRUCTION** | | | | |
| 18-400-439-610 | CAPITAL CONSTRUCTION | 0.00 | 89,446.00 | 89,515.00 | 0.00 |
| **439** | **ROAD CONSTRUCTION** | **0.00** | **89,446.00** | **89,515.00** | **0.00** |
| **18** | **PINEY RIDGE FUND** | **669.19** | **-88,846.00** | **-88,915.00** | **0.00** |

# General Ledger
## 2017 Budget Report by Fund_Acct

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Fiscal Year 2017

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **19** | **AG PRESERVATION FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 19-300-341-000 | INTEREST EARNED | 399.92 | 350.00 | 350.00 | 350.00 |
| **341** | **INTEREST EARNED** | **399.92** | **350.00** | **350.00** | **350.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 19-300-392-001 | TRANSFER IN-GENERAL FUND | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 |
| **392** | **INTERFUND TRANSFERS IN** | **0.00** | **25,000.00** | **25,000.00** | **25,000.00** |
| **461** | **NATURAL RESOURCE CONSERVATION** | | | | |
| 19-400-461-070 | AG EASEMENT PURCHASES | 0.00 | 23,100.00 | 11,018.00 | 33,733.00 |
| **461** | **NATURAL RESOURCE CONSERVATION** | **0.00** | **23,100.00** | **11,018.00** | **33,733.00** |
| **19** | **AG PRESERVATION FUND** | **399.92** | **2,250.00** | **14,332.00** | **-8,383.00** |

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| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **30** | **CAPITAL RESERVE FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 30-300-341-000 | INTEREST EARNINGS | 16,767.81 | 15,000.00 | 15,000.00 | 15,000.00 |
| 30-300-341-020 | UNREALIZED GL | 0.00 | 0.00 | 0.00 | 0.00 |
| **341** | **INTEREST EARNED** | **16,767.81** | **15,000.00** | **15,000.00** | **15,000.00** |
| **342** | **RENTS & ROYALTIES** | | | | |
| 30-300-342-210 | CODES FIRE TRAILER BLDG LEASE | 0.00 | 9,500.00 | 10,000.00 | 10,000.00 |
| **342** | **RENTS & ROYALTIES** | **0.00** | **9,500.00** | **10,000.00** | **10,000.00** |
| **354** | **STATE GRANTS** | | | | |
| 30-300-354-010 | DCNR GRANT REVENUE | 0.00 | 200,000.00 | 200,000.00 | 0.00 |
| 30-300-354-020 | SAFETY EQUIP GRANT REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-300-354-150 | RECYCLING EQUIPMENT | 0.00 | 340,645.00 | 227,707.00 | 83,000.00 |
| 30-300-354-160 | MISC STATE GRANTS | 38,736.00 | 35,000.00 | 0.00 | 10,000.00 |
| **354** | **STATE GRANTS** | **38,736.00** | **575,645.00** | **427,707.00** | **93,000.00** |
| **355** | **STATE SHARED REVENUES** | | | | |
| 30-300-355-080 | MARCELLUS SHALE IMPACT FEES | 0.00 | 0.00 | 0.00 | 0.00 |
| **355** | **STATE SHARED REVENUES** | **0.00** | **0.00** | **0.00** | **0.00** |
| **357** | **LOCAL GRANTS** | | | | |
| 30-300-357-020 | CNG GRANT REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| **357** | **LOCAL GRANTS** | **0.00** | **0.00** | **0.00** | **0.00** |
| **358** | **LOCAL SHARED PAYMENTS** | | | | |
| 30-300-358-000 | RECYCLING EQUIP SHARED PMTS | 0.00 | 0.00 | 0.00 | 0.00 |
| **358** | **LOCAL SHARED PAYMENTS** | **0.00** | **0.00** | **0.00** | **0.00** |
| **387** | **PRIVATE CONTRIBUTIONS** | | | | |
| 30-300-387-000 | DEVELOPER CONTRIBUTIONS | 55,000.00 | 0.00 | 0.00 | 0.00 |
| **387** | **PRIVATE CONTRIBUTIONS** | **55,000.00** | **0.00** | **0.00** | **0.00** |
| **389** | **MISCELLANEOUS REVENUE** | | | | |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| 30-300-389-000 | MISCELLANEOUS REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-300-389-010 | MC POST REVENUE - CAPITAL | 0.00 | 0.00 | 0.00 | 0.00 |
| **389** | **MISCELLANEOUS REVENUE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **391** | **SALE OF FIXED ASSETS** | | | | |
| 30-300-391-100 | SALE OF FIXED ASSETS | 19,313.80 | 1,000.00 | 2,000.00 | 1,000.00 |
| **391** | **SALE OF FIXED ASSETS** | **19,313.80** | **1,000.00** | **2,000.00** | **1,000.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 30-300-392-001 | TRANSFER IN GENERAL FUND | 0.00 | 500,000.00 | 500,000.00 | 750,000.00 |
| 30-300-392-016 | TRANSFER IN GOA FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-300-392-030 | TRANSFER IN CAPITAL RESERVE | 0.00 | 0.00 | 0.00 | 0.00 |
| **392** | **INTERFUND TRANSFERS IN** | **0.00** | **500,000.00** | **500,000.00** | **750,000.00** |
| **395** | **REFUNDS OF PRIOR YR'S EXPENSES** | | | | |
| 30-300-395-000 | REFUND OF PRIOR YEARS EXP | 0.00 | 0.00 | 0.00 | 0.00 |
| **395** | **REFUNDS OF PRIOR YR'S EXPENSES** | **0.00** | **0.00** | **0.00** | **0.00** |
| **401** | **EXECUTIVE** | | | | |
| 30-400-401-750 | CAPITAL EQUIPMENT PURCHASES | 2,508.00 | 5,500.00 | 5,000.00 | 52,000.00 |
| **401** | **EXECUTIVE** | **2,508.00** | **5,500.00** | **5,000.00** | **52,000.00** |
| **402** | **FINANCE** | | | | |
| 30-400-402-750 | CAPITAL EQUIPMENT PURCHASES | 0.00 | 7,000.00 | 0.00 | 0.00 |
| **402** | **FINANCE** | **0.00** | **7,000.00** | **0.00** | **0.00** |
| **407** | **IT-NETWORKING** | | | | |
| 30-400-407-750 | CAPITAL EQUIPMENT PURCHASES | 0.00 | 35,250.00 | 32,000.00 | 50,000.00 |
| **407** | **IT-NETWORKING** | **0.00** | **35,250.00** | **32,000.00** | **50,000.00** |
| **408** | **ENGINEERING** | | | | |
| 30-400-408-750 | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 |
| **408** | **ENGINEERING** | **0.00** | **0.00** | **0.00** | **0.00** |
| **409** | **BUILDINGS & GROUNDS** | | | | |
| 30-400-409-750 | CAPITAL EQUIPMENT PURCHASES | 4,821.93 | 95,000.00 | 100,000.00 | 383,900.00 |
| 30-400-409-760 | BUILDING MAINTENANCE FUND | 19,883.00 | 43,450.00 | 16,160.00 | 7,718.00 |
| 30-400-409-770 | WELLNESSFITNESS FUND | 31.80 | 2,500.00 | 0.00 | 2,500.00 |
| **409** | **BUILDINGS & GROUNDS** | **24,736.73** | **140,950.00** | **116,160.00** | **394,118.00** |
| **410** | **POLICE** | | | | |
| 30-400-410-374 | MOBILE COMM | 0.00 | 0.00 | 0.00 | 0.00 |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| | POST-CAPITAL | | | | |
| 30-400-410-750 | POLICE CAPITAL PURCHASES | 132,131.37 | 257,523.00 | 90,000.00 | 196,188.00 |
| 30-400-410-760 | POLICEPW RADIO SYSTEM | 0.00 | 0.00 | 63,397.00 | 0.00 |
| 30-400-410-770 | POLICE CAR VIDEO SINKING | 0.00 | 0.00 | 0.00 | 0.00 |
| **410** | **POLICE** | **132,131.37** | **257,523.00** | **153,397.00** | **196,188.00** |
| **414** | **PLANNING & ZONING** | | | | |
| 30-400-414-750 | CAPITAL EQUIPMENT PURCHASES | 3,116.37 | 100,000.00 | 22,500.00 | 25,000.00 |
| **414** | **PLANNING & ZONING** | **3,116.37** | **100,000.00** | **22,500.00** | **25,000.00** |
| **430** | **PUBLIC WORKS ADMINISTRATION** | | | | |
| 30-400-430-750 | NEW EQUIPMENT | 233,834.10 | 68,500.00 | 105,000.00 | 43,600.00 |
| 30-400-430-760 | REPLACEMENT EQUIPMENT | 181,268.94 | 347,250.00 | 254,000.00 | 206,200.00 |
| **430** | **PUBLIC WORKS ADMINISTRATION** | **415,103.04** | **415,750.00** | **359,000.00** | **249,800.00** |
| **438** | **ROAD & BRIDGE MAINTENANCE** | | | | |
| 30-400-438-245 | GAS IMPACT FEE EXPENDITURES | 0.00 | 0.00 | 0.00 | 0.00 |
| **438** | **ROAD & BRIDGE MAINTENANCE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **439** | **ROAD CONSTRUCTION** | | | | |
| 30-400-439-610 | CAPITAL CONSTRUCTION | 15,017.73 | 0.00 | 0.00 | 138,000.00 |
| 30-400-439-620 | PGM STREETSCAPE PROJECT | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-400-439-710 | ROW ACQUISITION COSTS | 0.00 | 0.00 | 0.00 | 0.00 |
| **439** | **ROAD CONSTRUCTION** | **15,017.73** | **0.00** | **0.00** | **138,000.00** |
| **446** | **STORMWATER PROJECTS** | | | | |
| 30-400-446-610 | STORMWATER PROJECTS | 0.00 | 0.00 | 0.00 | 0.00 |
| **446** | **STORMWATER PROJECTS** | **0.00** | **0.00** | **0.00** | **0.00** |
| **452** | **PARTICIPANT RECREATION** | | | | |
| 30-400-452-610 | REGIONAL PARK PROJECTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-400-452-750 | MISC PARK EXPENDITURES | 605,457.31 | 496,675.00 | 105,000.00 | 622,460.00 |
| **452** | **PARTICIPANT RECREATION** | **605,457.31** | **496,675.00** | **105,000.00** | **622,460.00** |
| **486** | **PROPERTY INSURANCE** | | | | |
| 30-400-486-356 | COMPUTER SELF-INSURANCE | 642.41 | 6,000.00 | 2,500.00 | 6,000.00 |
| **486** | **PROPERTY INSURANCE** | **642.41** | **6,000.00** | **2,500.00** | **6,000.00** |
| **492** | **INTERFUND TRANSFERS OUT** | | | | |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| 30-400-492-001 | TRANSFER TO GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-400-492-032 | TRANSFER TO TIF FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **492** | **INTERFUND TRANSFERS OUT** | **0.00** | **0.00** | **0.00** | **0.00** |
| **30** | **CAPITAL RESERVE FUND** | **-1,068,895.35** | **-363,503.00** | **159,150.00** | **-864,566.00** |

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| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **31** | **REG CAP REC PROJECTS FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 31-300-341-000 | INTEREST EARNED | 9,103.27 | 7,000.00 | 8,000.00 | 8,000.00 |
| **341** | **INTEREST EARNED** | **9,103.27** | **7,000.00** | **8,000.00** | **8,000.00** |
| **387** | **PRIVATE CONTRIBUTIONS** | | | | |
| 31-300-387-000 | DEVELOPER CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 400,000.00 |
| **387** | **PRIVATE CONTRIBUTIONS** | **0.00** | **0.00** | **0.00** | **400,000.00** |
| **389** | **MISCELLANEOUS REVENUE** | | | | |
| 31-300-389-000 | MISCELLANEOUS REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| **389** | **MISCELLANEOUS REVENUE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 31-300-392-001 | TRANSFER IN-GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **392** | **INTERFUND TRANSFERS IN** | **0.00** | **0.00** | **0.00** | **0.00** |
| **439** | **ROAD CONSTRUCTION** | | | | |
| 31-400-439-610 | CONSTRUCTION COSTS | 0.00 | 1.00 | 0.00 | 0.00 |
| **439** | **ROAD CONSTRUCTION** | **0.00** | **1.00** | **0.00** | **0.00** |
| **452** | **PARTICIPANT RECREATION** | | | | |
| 31-400-452-532 | CRCOG-POOL CAPITAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 31-400-452-535 | CRCOG-REG PARKS CAPITAL | 136,852.00 | 117,762.00 | 117,762.00 | 108,120.00 |
| **452** | **PARTICIPANT RECREATION** | **136,852.00** | **117,762.00** | **117,762.00** | **108,120.00** |
| **492** | **INTERFUND TRANSFERS OUT** | | | | |
| 31-400-492-001 | TRANSFERS OUT-GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **492** | **INTERFUND TRANSFERS OUT** | **0.00** | **0.00** | **0.00** | **0.00** |
| **31** | **REG CAP REC PROJECTS** | **-127,748.73** | **-110,763.00** | **-109,762.00** | **299,880.00** |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| | **FUND** | | | | |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **32** | **TRANSPORT IMPROVEMENT FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 32-300-341-000 | INTEREST EARNINGS | 29,907.13 | 22,500.00 | 30,000.00 | 30,000.00 |
| **341** | **INTEREST EARNED** | **29,907.13** | **22,500.00** | **30,000.00** | **30,000.00** |
| **351** | **FEDERAL GRANTS** | | | | |
| 32-300-351-030 | PTCI GRANT REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| **351** | **FEDERAL GRANTS** | **0.00** | **0.00** | **0.00** | **0.00** |
| **354** | **STATE GRANTS** | | | | |
| 32-300-354-030 | PTCI GRANT FUNDING | 0.00 | 0.00 | 0.00 | 1,518,000.00 |
| **354** | **STATE GRANTS** | **0.00** | **0.00** | **0.00** | **1,518,000.00** |
| **357** | **LOCAL GRANTS** | | | | |
| 32-300-357-000 | UTILITY REIMBURSEMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| **357** | **LOCAL GRANTS** | **0.00** | **0.00** | **0.00** | **0.00** |
| **387** | **PRIVATE CONTRIBUTIONS** | | | | |
| 32-300-387-000 | DEVELOPER CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| **387** | **PRIVATE CONTRIBUTIONS** | **0.00** | **0.00** | **0.00** | **0.00** |
| **389** | **MISCELLANEOUS REVENUE** | | | | |
| 32-300-389-000 | MISCELLANEOUS REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| **389** | **MISCELLANEOUS REVENUE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 32-300-392-001 | TRANSFER IN-GENERAL FUND | 1,244,121.78 | 1,234,356.00 | 1,838,291.00 | 1,302,527.00 |
| 32-300-392-030 | TRANSFER IN-CAPITAL RESERVE | 0.00 | 0.00 | 0.00 | 0.00 |
| **392** | **INTERFUND TRANSFERS IN** | **1,244,121.78** | **1,234,356.00** | **1,838,291.00** | **1,302,527.00** |
| **393** | **PROCEEDS FROM LONG TERM DEBT** | | | | |
| 32-300-393-100 | PROCEEDS FROM LONG TERM DEBT | 0.00 | 295,000.00 | 0.00 | 0.00 |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **393** | **PROCEEDS FROM LONG TERM DEBT** | **0.00** | **295,000.00** | **0.00** | **0.00** |
| **402** | **FINANCE** | | | | |
| 32-400-402-311 | AUDITING SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| **402** | **FINANCE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **404** | **LEGAL** | | | | |
| 32-400-404-310 | LEGAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| **404** | **LEGAL** | **0.00** | **0.00** | **0.00** | **0.00** |
| **408** | **ENGINEERING** | | | | |
| 32-400-408-313 | ENGINEERING SPECIALTIES | 45,753.10 | 234,000.00 | 132,000.00 | 268,000.00 |
| 32-400-408-314 | ENGINEERING DESIGN | 34,543.63 | 0.00 | 0.00 | 0.00 |
| **408** | **ENGINEERING** | **80,296.73** | **234,000.00** | **132,000.00** | **268,000.00** |
| **434** | **STREET LIGHTING** | | | | |
| 32-400-434-361 | STREET LIGHT CONSTUCTION | 143.15 | 0.00 | 0.00 | 0.00 |
| **434** | **STREET LIGHTING** | **143.15** | **0.00** | **0.00** | **0.00** |
| **439** | **ROAD CONSTRUCTION** | | | | |
| 32-400-439-310 | ROW APPRAISAL FEES | 0.00 | 0.00 | 0.00 | 4,000.00 |
| 32-400-439-311 | PROF SERVICES - ROW ACQUISITIO | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 32-400-439-312 | ROW LEGAL FEES | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 32-400-439-313 | ROW ACQUISITION COSTS | 0.00 | 447,000.00 | 398,000.00 | 19,000.00 |
| 32-400-439-360 | UTILITY CONSTRUCTION COSTS | 0.00 | 93,000.00 | 0.00 | 0.00 |
| 32-400-439-610 | CONSTRUCTION COSTS | 185,798.10 | 1,391,599.00 | 1,078,000.00 | 3,915,000.00 |
| 32-400-439-710 | ROW COSTS | 0.00 | 0.00 | 0.00 | 0.00 |
| **439** | **ROAD CONSTRUCTION** | **185,798.10** | **1,931,599.00** | **1,476,000.00** | **3,941,000.00** |
| **32** | **TRANSPORT IMPROVEMENT FUND** | **1,007,790.93** | **-613,743.00** | **260,291.00** | **-1,358,473.00** |

# General Ledger
## 2017 Budget Report by Fund_Acct

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| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **33** | **PGM STREETLIGHT FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 33-300-341-000 | INTEREST EARNED | 159.59 | 150.00 | 150.00 | 150.00 |
| **341** | **INTEREST EARNED** | **159.59** | **150.00** | **150.00** | **150.00** |
| **387** | **PRIVATE CONTRIBUTIONS** | | | | |
| 33-300-387-020 | PRIVATE CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| **387** | **PRIVATE CONTRIBUTIONS** | **0.00** | **0.00** | **0.00** | **0.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 33-300-392-001 | TRANSFER IN-GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **392** | **INTERFUND TRANSFERS IN** | **0.00** | **0.00** | **0.00** | **0.00** |
| **439** | **ROAD CONSTRUCTION** | | | | |
| 33-400-439-610 | CAPITAL CONSTRUCTION | 0.00 | 0.00 | 0.00 | 0.00 |
| **439** | **ROAD CONSTRUCTION** | **0.00** | **0.00** | **0.00** | **0.00** |
| **33** | **PGM STREETLIGHT FUND** | **159.59** | **150.00** | **150.00** | **150.00** |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **34** | **PARK IMPROVEMENT FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 34-300-341-000 | INTEREST EARNED-HAYMARKET | 1,138.43 | 250.00 | 750.00 | 750.00 |
| 34-300-341-010 | INTEREST EARNED-HOMESTEAD | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-341-020 | INTEREST EARNED-SUBURBAN | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-341-030 | INTEREST EARNED-SAYBROOK | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-341-040 | INTEREST EARNED-REGIONAL PARKS | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-341-050 | INTEREST EARNED-AUTUMNWOOD | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-341-060 | INTEREST EARNED-THISTLEWOOD | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-341-070 | INTEREST EARNED-MEADOWS | 0.00 | 0.00 | 0.00 | 0.00 |
| **341** | **INTEREST EARNED** | **1,138.43** | **250.00** | **750.00** | **750.00** |
| **359** | **LOCAL PAYMENTS IN-LIEU OF TAX** | | | | |
| 34-300-359-000 | FEE IN-LIEU-HAYMARKET | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-359-080 | FEE IN LIEU-TBD | 63,474.60 | 0.00 | 0.00 | 0.00 |
| **359** | **LOCAL PAYMENTS IN-LIEU OF TAX** | **63,474.60** | **0.00** | **0.00** | **0.00** |
| **367** | **CULTURERECREATION** | | | | |
| 34-300-367-000 | CONTRIBUTIONS-HAYMARKET | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-367-010 | CONTRIBUTIONS-HOMESTEAD | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-367-020 | CONTRIBUTIONS-SUBURBAN | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-367-030 | CONTRIBUTIONS-SAYBROOK | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-367-040 | CONTRIBUTIONS-REGIONAL PARK | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-367-050 | CONTRIBUTIONS-AUTUMNWOOD | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-367-060 | CONTRIBUTIONS-THISTLEWOOD | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-367-070 | CONTRIBUTIONS-MEADOWS | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-300-367-080 | do not use | 0.00 | 0.00 | 0.00 | 0.00 |
| **367** | **CULTURERECREATION** | **0.00** | **0.00** | **0.00** | **0.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 34-300-392-001 | TRANSFER IN-GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **392** | **INTERFUND TRANSFERS IN** | **0.00** | **0.00** | **0.00** | **0.00** |
| **454** | **PARKS** | | | | |
| 34-400-454-000 | HAYMARKET IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-400-454-010 | HOMESTEAD IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-400-454-020 | SUBURBAN IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-400-454-030 | SAYBROOK IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-400-454-040 | REGIONAL PARKS IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-400-454-050 | AUTUMNWOOD IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-400-454-060 | WESTFIELDHILLSIDE | 51,012.92 | 0.00 | 0.00 | 0.00 |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| | IMPROVEMENT | | | | |
| 34-400-454-070 | MEADOWS IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-400-454-080 | SAYBROOK IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 34-400-454-090 | use for new park | 0.00 | 48,000.00 | 48,000.00 | 44,000.00 |
| **454** | **PARKS** | **51,012.92** | **48,000.00** | **48,000.00** | **44,000.00** |
| **34** | **PARK IMPROVEMENT FUND** | **13,600.11** | **-47,750.00** | **-47,250.00** | **-43,250.00** |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **35** | **LIQUID FUELS FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 35-300-341-000 | INTEREST EARNED | 6,109.56 | 6,500.00 | 4,500.00 | 4,500.00 |
| **341** | **INTEREST EARNED** | **6,109.56** | **6,500.00** | **4,500.00** | **4,500.00** |
| **355** | **STATE SHARED REVENUES** | | | | |
| 35-300-355-020 | STATE GRANT REVENUE | 524,532.30 | 477,083.00 | 605,586.00 | 605,586.00 |
| **355** | **STATE SHARED REVENUES** | **524,532.30** | **477,083.00** | **605,586.00** | **605,586.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 35-300-392-001 | TRANSFER IN-GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **392** | **INTERFUND TRANSFERS IN** | **0.00** | **0.00** | **0.00** | **0.00** |
| **403** | **TAX OFFICE** | | | | |
| 35-400-403-311 | AUDITING SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| **403** | **TAX OFFICE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **404** | **LEGAL** | | | | |
| 35-400-404-310 | SOLICITORS SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| **404** | **LEGAL** | **0.00** | **0.00** | **0.00** | **0.00** |
| **408** | **ENGINEERING** | | | | |
| 35-400-408-313 | ENGINEERING SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| **408** | **ENGINEERING** | **0.00** | **0.00** | **0.00** | **0.00** |
| **432** | **WINTER MAINTENANCE** | | | | |
| 35-400-432-222 | CHEMICAL AND SUPPLIES | 0.00 | 50,000.00 | 50,000.00 | 67,635.00 |
| **432** | **WINTER MAINTENANCE** | **0.00** | **50,000.00** | **50,000.00** | **67,635.00** |
| **433** | **TRAFFIC CONTROL DEVICES** | | | | |
| 35-400-433-610 | PAVEMENT MARKINGS | 75,624.21 | 76,300.00 | 72,000.00 | 76,300.00 |
| **433** | **TRAFFIC CONTROL DEVICES** | **75,624.21** | **76,300.00** | **72,000.00** | **76,300.00** |
| **438** | **ROAD & BRIDGE** | | | | |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| | **MAINTENANCE** | | | | |
| 35-400-438-245 | SUPPLIES & MATERIALS | 57,335.31 | 55,000.00 | 90,000.00 | 90,000.00 |
| 35-400-438-610 | CONTRACTED MAINTENANCE | 232,263.01 | 275,000.00 | 246,000.00 | 330,000.00 |
| **438** | **ROAD & BRIDGE MAINTENANCE** | **289,598.32** | **330,000.00** | **336,000.00** | **420,000.00** |
| **439** | **ROAD CONSTRUCTION** | | | | |
| 35-400-439-610 | CAPITAL CONSTRUCTION | 338,478.65 | 34,000.00 | 30,000.00 | 3,000.00 |
| **439** | **ROAD CONSTRUCTION** | **338,478.65** | **34,000.00** | **30,000.00** | **3,000.00** |
| **35** | **LIQUID FUELS FUND** | **-173,059.32** | **-6,717.00** | **122,086.00** | **43,151.00** |

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| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **60** | **POLICE PENSION TRUST FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 60-300-341-000 | INTEREST EARNED | 142,949.02 | 70,000.00 | 90,000.00 | 70,000.00 |
| 60-300-341-010 | REALIZED GAINLOSS | 99,243.76 | 0.00 | 0.00 | 0.00 |
| 60-300-341-020 | UNREALIZED GL | -195,252.41 | 0.00 | 0.00 | 0.00 |
| **341** | **INTEREST EARNED** | **46,940.37** | **70,000.00** | **90,000.00** | **70,000.00** |
| **355** | **STATE SHARED REVENUES** | | | | |
| 60-300-355-050 | ACT 205 FUNDING | 255,274.00 | 218,386.00 | 218,386.00 | 220,640.00 |
| **355** | **STATE SHARED REVENUES** | **255,274.00** | **218,386.00** | **218,386.00** | **220,640.00** |
| **389** | **MISCELLANEOUS REVENUE** | | | | |
| 60-300-389-000 | MISCELLANEOUS REVENUE | 473.90 | 0.00 | 0.00 | 0.00 |
| 60-300-389-010 | EMPLOYER CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-300-389-020 | EMPLOYEE CONTRIBUTIONS | 74,524.16 | 77,120.00 | 77,120.00 | 86,798.00 |
| 60-300-389-030 | MILITARY BUYBACK | 0.00 | 0.00 | 0.00 | 0.00 |
| **389** | **MISCELLANEOUS REVENUE** | **74,998.06** | **77,120.00** | **77,120.00** | **86,798.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 60-300-392-001 | TRANSFER IN-GENERAL FUND | 17,544.97 | 0.00 | 0.00 | 0.00 |
| **392** | **INTERFUND TRANSFERS IN** | **17,544.97** | **0.00** | **0.00** | **0.00** |
| **401** | **EXECUTIVE** | | | | |
| 60-400-401-240 | GENERAL EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 |
| 60-400-401-340 | ADVERTISING & PRINTING | 0.00 | 0.00 | 0.00 | 0.00 |
| **401** | **EXECUTIVE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **402** | **FINANCE** | | | | |
| 60-400-402-210 | OFFICE SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 |
| **402** | **FINANCE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **404** | **LEGAL** | | | | |
| 60-400-404-180 | LEGAL SERVICES | 3,546.75 | 1,000.00 | 1,000.00 | 1,000.00 |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **404** | **LEGAL** | **3,546.75** | **1,000.00** | **1,000.00** | **1,000.00** |
| **410** | **POLICE** | | | | |
| 60-400-410-197 | RETIRED PAYROLL | 226,951.08 | 226,951.00 | 226,951.00 | 262,878.00 |
| 60-400-410-210 | OFFICE SUPPLIES | 0.00 | 100.00 | 100.00 | 100.00 |
| 60-400-410-229 | MEETING EXPENSES | 120.82 | 350.00 | 350.00 | 350.00 |
| 60-400-410-310 | ACTUARIAL FEES | 6,400.00 | 0.00 | 4,000.00 | 0.00 |
| 60-400-410-311 | PAYROLL PROCESSING FEES | 439.84 | 700.00 | 700.00 | 700.00 |
| 60-400-410-312 | BROKER FEES | 33,542.87 | 40,000.00 | 33,750.00 | 35,000.00 |
| **410** | **POLICE** | **267,454.61** | **268,101.00** | **265,851.00** | **299,028.00** |
| **481** | **PAYROLL TAXES** | | | | |
| 60-400-481-192 | PAYROLL TAXES | 0.00 | 0.00 | 0.00 | 0.00 |
| **481** | **PAYROLL TAXES** | **0.00** | **0.00** | **0.00** | **0.00** |
| **492** | **INTERFUND TRANSFERS OUT** | | | | |
| 60-400-492-001 | TRANSFER OUT-GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **492** | **INTERFUND TRANSFERS OUT** | **0.00** | **0.00** | **0.00** | **0.00** |
| **60** | **POLICE PENSION TRUST FUND** | **123,756.04** | **96,405.00** | **118,655.00** | **77,410.00** |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **65** | **NON-UNIFORM PENSION TRUST FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 65-300-341-000 | INTEREST EARNED | 49.72 | 0.00 | 100,000.00 | 0.00 |
| 65-300-341-010 | ICMA RETIREMENT INVESTMENT-GL | -75,764.28 | 0.00 | 0.00 | 0.00 |
| 65-300-341-020 | ICMA HEALTH INVESTMENT GL | 0.00 | 0.00 | 0.00 | 0.00 |
| **341** | **INTEREST EARNED** | **-75,714.56** | **0.00** | **100,000.00** | **0.00** |
| **355** | **STATE SHARED REVENUES** | | | | |
| 65-300-355-050 | ACT 205 FUNDING | 30,946.94 | 67,835.00 | 114,087.00 | 111,833.00 |
| **355** | **STATE SHARED REVENUES** | **30,946.94** | **67,835.00** | **114,087.00** | **111,833.00** |
| **389** | **MISCELLANEOUS REVENUE** | | | | |
| 65-300-389-000 | EMPLOYER CONTRIBUTIONS | 172,287.84 | 106,645.00 | 145,400.00 | 158,634.00 |
| 65-300-389-010 | EMPLOYEE ROLLOVERS | 583.33 | 0.00 | 0.00 | 0.00 |
| 65-300-389-020 | FOREFEITURES REVENUE | 2,411.04 | 0.00 | 0.00 | 0.00 |
| 65-300-389-030 | EMPLOYER HEALTH CONTRIBUTIONS | 4,500.00 | 0.00 | 0.00 | 5,500.00 |
| 65-300-389-050 | MISCELLANEOUS REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| **389** | **MISCELLANEOUS REVENUE** | **179,782.21** | **106,645.00** | **145,400.00** | **164,134.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 65-300-392-001 | TRANSFER IN-GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **392** | **INTERFUND TRANSFERS IN** | **0.00** | **0.00** | **0.00** | **0.00** |
| **401** | **EXECUTIVE** | | | | |
| 65-400-401-240 | GENERAL EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 |
| 65-400-401-250 | RHS DISTRIBUTIONS | 2,956.80 | 0.00 | 0.00 | 0.00 |
| 65-400-401-310 | RHS FEES | 552.91 | 0.00 | 0.00 | 0.00 |
| **401** | **EXECUTIVE** | **3,509.71** | **0.00** | **0.00** | **0.00** |
| **483** | **PENSIONS** | | | | |
| 65-400-483-300 | EMPLOYEE DISTRIBUTIONS | 91,501.19 | 0.00 | 0.00 | 0.00 |
| **483** | **PENSIONS** | **91,501.19** | **0.00** | **0.00** | **0.00** |
| **492** | **INTERFUND TRANSFERS** | | | | |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| | **OUT** | | | | |
| 65-400-492-001 | TRANSFER OUT-GENERAL FUND | 31,009.33 | 13,355.00 | 85,007.00 | 80,106.00 |
| **492** | **INTERFUND TRANSFERS OUT** | **31,009.33** | **13,355.00** | **85,007.00** | **80,106.00** |
| **65** | **NON-UNIFORM PENSION TRUST FUND** | **8,994.36** | **161,125.00** | **274,480.00** | **195,861.00** |

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| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| **93** | **TUDEK PARK TRUST FUND** | | | | |
| **341** | **INTEREST EARNED** | | | | |
| 93-300-341-000 | INTEREST EARNED - PLGIT | 2,342.83 | 50.00 | 100.00 | 100.00 |
| 93-300-341-010 | INTEREST EARNED - FNB | 1,867.85 | 2,000.00 | 2,000.00 | 2,000.00 |
| 93-300-341-020 | UNREALIZED GL | -3,271.14 | 0.00 | 0.00 | 0.00 |
| **341** | **INTEREST EARNED** | **939.54** | **2,050.00** | **2,100.00** | **2,100.00** |
| **342** | **RENTS & ROYALTIES** | | | | |
| 93-300-342-100 | RENT RECD - COMMUNITY GARDENS | 0.00 | 0.00 | 0.00 | 0.00 |
| 93-300-342-200 | RENT RECD - FARMHOUSE | 7,375.00 | 9,450.00 | 9,450.00 | 9,450.00 |
| 93-300-342-210 | RENT RECD - OTHER FACILITIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 93-300-342-220 | RENT RECD - HORSE BOARDING | 3,450.00 | 3,200.00 | 3,200.00 | 3,200.00 |
| **342** | **RENTS & ROYALTIES** | **10,825.00** | **12,650.00** | **12,650.00** | **12,650.00** |
| **354** | **STATE GRANTS** | | | | |
| 93-300-354-070 | STATE GRANTS | 0.00 | 0.00 | 0.00 | 0.00 |
| **354** | **STATE GRANTS** | **0.00** | **0.00** | **0.00** | **0.00** |
| **387** | **PRIVATE CONTRIBUTIONS** | | | | |
| 93-300-387-000 | OTHER DONATIONS | 733.01 | 0.00 | 5,200.00 | 0.00 |
| 93-300-387-010 | DOG PARK CONTRIBUTIONS | 100.00 | 0.00 | 0.00 | 0.00 |
| 93-300-387-020 | BUTTERFLY GARDEN CONTRIBUTIONS | 100.00 | 0.00 | 0.00 | 0.00 |
| **387** | **PRIVATE CONTRIBUTIONS** | **933.01** | **0.00** | **5,200.00** | **0.00** |
| **392** | **INTERFUND TRANSFERS IN** | | | | |
| 93-300-392-001 | TRANSFER FROM GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| **392** | **INTERFUND TRANSFERS IN** | **0.00** | **0.00** | **0.00** | **0.00** |
| **401** | **EXECUTIVE** | | | | |
| 93-400-401-340 | ADVERTISING AND PRINTING | 0.00 | 0.00 | 0.00 | 0.00 |
| **401** | **EXECUTIVE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **402** | **FINANCE** | | | | |
| 93-400-402-311 | AUDITING SERVICES | 1,000.00 | 1,200.00 | 1,000.00 | 1,200.00 |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| 93-400-402-312 | BROKER FEES | 691.14 | 0.00 | 0.00 | 0.00 |
| **402** | **FINANCE** | **1,691.14** | **1,200.00** | **1,000.00** | **1,200.00** |
| **404** | **LEGAL** | | | | |
| 93-400-404-314 | LEGAL FEES | 0.00 | 0.00 | 0.00 | 0.00 |
| 93-400-404-317 | LEGAL FEES - OTHER | 0.00 | 0.00 | 0.00 | 0.00 |
| **404** | **LEGAL** | **0.00** | **0.00** | **0.00** | **0.00** |
| **408** | **ENGINEERING** | | | | |
| 93-400-408-310 | PROF SERVICES - ENGINEERING | 0.00 | 0.00 | 0.00 | 0.00 |
| **408** | **ENGINEERING** | **0.00** | **0.00** | **0.00** | **0.00** |
| **452** | **PARTICIPANT RECREATION** | | | | |
| 93-400-452-372 | DOG PARK IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 93-400-452-373 | RENTAL HOUSE IMPROVEMENTS | 567.37 | 4,000.00 | 0.00 | 4,000.00 |
| 93-400-452-376 | IMPLEMENT SHED IMPROVEMENTS | 0.00 | 500.00 | 500.00 | 500.00 |
| **452** | **PARTICIPANT RECREATION** | **567.37** | **4,500.00** | **500.00** | **4,500.00** |
| **454** | **PARKS** | | | | |
| 93-400-454-220 | PARK OPERATING SUPPLIES | 0.00 | 500.00 | 0.00 | 500.00 |
| 93-400-454-221 | GARDEN PLOT SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 93-400-454-239 | BUTTERFLY GARDENS | 0.00 | 500.00 | 227.00 | 500.00 |
| 93-400-454-372 | DOG PARK MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 93-400-454-373 | RENTAL HOUSE MAINTENANCE | 922.14 | 1,550.00 | 750.00 | 1,550.00 |
| 93-400-454-375 | BANK BARN MAINTENANCE | 380.94 | 300.00 | 2,150.00 | 300.00 |
| 93-400-454-376 | IMPLEMENT SHED MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 93-400-454-800 | DEPRECIATION EXPENSE | 0.00 | 3,218.00 | 3,218.00 | 3,218.00 |
| **454** | **PARKS** | **1,303.08** | **6,068.00** | **6,345.00** | **6,068.00** |
| **486** | **PROPERTY INSURANCE** | | | | |
| 93-400-486-352 | GENERAL LIABILITY EXPENSE | 2,938.50 | 3,000.00 | 3,000.00 | 3,000.00 |
| **486** | **PROPERTY INSURANCE** | **2,938.50** | **3,000.00** | **3,000.00** | **3,000.00** |
| **489** | **MISCELLANEOUS EXPENSE** | | | | |
| 93-400-489-240 | GENERAL EXPENSE | 0.00 | 500.00 | 0.00 | 500.00 |
| **489** | **MISCELLANEOUS EXPENSE** | **0.00** | **500.00** | **0.00** | **500.00** |
| **491** | **REFUND OF PRIOR YR'S REVENUE** | | | | |
| 93-400-491-430 | MISCELLANEOUS REVENUE | 0.00 | 0.00 | 0.00 | 0.00 |
| **491** | **REFUND OF PRIOR YR'S** | **0.00** | **0.00** | **0.00** | **0.00** |

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| | **REVENUE** | | | | |
| **93** | **TUDEK PARK TRUST FUND** | **6,197.46** | **-568.00** | **9,105.00** | **-518.00** |

# General Ledger
## 2017 Budget Report by Fund_Acct

User: eendresen
Printed: 11/23/16 14:34:02
Period 01 - 15
Fiscal Year 2017

| Account Number | Description | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Proposed |
|---|---|---|---|---|---|
| ***Revenue Total*** | | **14,036,088.79** | **15,141,617.00** | **17,147,432.00** | **17,481,737.00** |
| ***Expense Total*** | | **13,384,185.89** | **16,696,143.00** | **15,828,833.00** | **19,972,318.00** |

# FUND 01
# GENERAL FUND

# GENERAL FUNDS

# FUND 1 - GENERAL OPERATING FUND

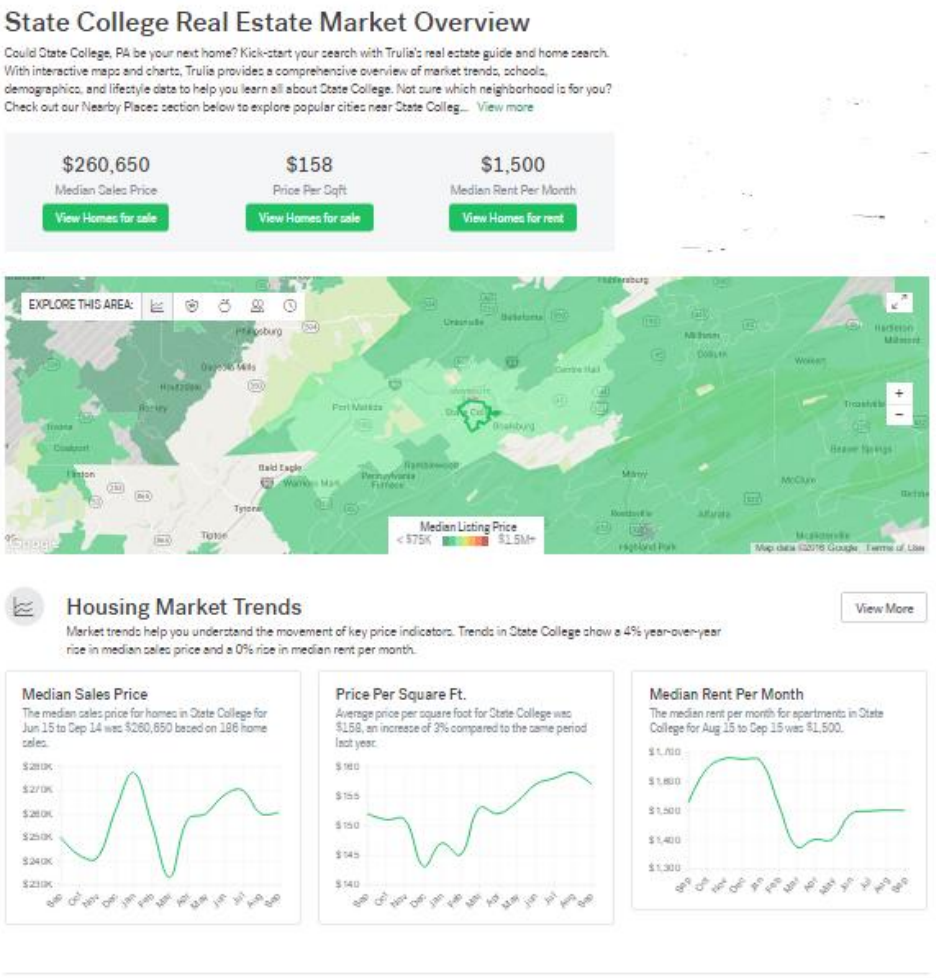
## REVENUE

### 301 REAL ESTATE TAXES

| 301.010 Real Estate Taxes (2.422 mills) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,340,642 | $1,380,189 | $1,379,956 | $1,393,756 |

During the period from January 1, 2016 through September 30, 2016, 24 new single family or multifamily homes were issued permits. For all of 2015, 75 new single family or multifamily permits were issued.

According to Trulia.com, the real estate sales website for the period ending September 19, 2016,




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 paid at discount and the remaining are paid at face or penalty. Combined, the collection rate is budgeted at 99% of face.

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 |
|---|---|---|---|---|---|---|
| 2017 Estimate | 2.422 | $ 581,269,165 | $ 5,755,140 | $ 1,407,834 | $ 13,939 | 1.00% |
| 2016 Projected | 2.422 | $ 575,514,025 | $ 10,247,680 | $ 1,393,895 | $ 24,820 | 1.81% |
| 2015 | 2.422 | $ 565,266,345 | $ 6,639,800 | $ 1,369,075 | $ 16,082 | 1.19% |
| 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% |

*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

| 301.020 Delinquent Real Estate Taxes (<1.0% of above) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $16,978 | $16,000 | $16,000 | $16,000 |

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

| 301.600 Supplemental Real Estate Taxes | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $154 | $1,000 | $100 | $250 |

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

| 310.010 Real Estate Transfer Tax (1.25%): | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,432,285 | $1,200,000 | $2,000,000 | $1,300,000 |

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 regular property turnover. For comparative purposes the township has collected the following amounts in real estate transfer taxes

| Year (actual) | Tax | $ Change | % Change |
|---|---|---|---|
| 2017 Estimated | $1,300,000 | $ (700,000) | -35.00% |
| 2016 Projected | $2,000,000 | $ 785,433 | 64.67% |
| 2015 | $1,214,567 | $ (62,199) | -4.87% |
| 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% |

| 310.021 Earned Income Tax (1.40%) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$7,379,019** | **$6,491,945** | **$6,800,000** | **$6.936,000** |

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 contract renews on January 1, 2017. The draft renewal agreement specifies a five-year term using the same remuneration formula as the existing agreement. 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 with an annual reconciliation of actual costs. Historically, the township has received a refund based on the reconciliation of actual costs. 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 2% over the next year. Penn State is also changing the way it handles employee withholdings for the college, returning to remitting monthly payments. In 2016, PSU chose to withhold and remit on a quarterly basis rather than monthly. In late 2016, PSU returned to monthly remittances.

| Tax Year | Tax Rate | Gross Taxes | $ Change | % Change | Fees | Net Taxes |
|---|---|---|---|---|---|---|
| 2017 Estimated | 1.40% | $ 6,936,000 | $ 136,000 | 2.00% | $ 166,464 | $ 6,769,536 |
| 2016 Projected | 1.40% | $ 6,800,000 | $ 472,229 | 7.46% | $ 163,200 | $ 6,636,800 |
| 2015 | 1.40% | $ 6,327,771 | $ (65,523) | -1.02% | $ 151,867 | $ 6,175,904 |
| 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 |

| 310.051 Local Services Tax ($47 per person) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $401,208 | $310,000 | $310,000 | $310,000 |

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 (beginning in 2012) from gross collections before remitting to the township.

## 321 BUSINESS LICENSES & PERMITS

| 321.061 Transient Retailers | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $390 | $500 | $700 | $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 Schedule as follows:

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

| 321.062 Home Occupation Permits | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $150 | $200 | $300 | $200 |

With the adoption of the Township's Fee Schedule, 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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $246,247 | $240,000 | $250,000 | $250,000 |

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. This estimate is based on $5,000,000 in annual gross revenues for all Comcast cable services in Ferguson Township.

| 321.081 Windstream Franchise Fee | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $3,200 | $3,200 | $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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $201 | $0 | $70 | $0 |

The township has $10,696 of principal ($15,762 with legal fees and interest) in outstanding municipal liens on file with the County Recorder of Deeds as of October 26, 2016. 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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $201 | $0 | $100 | $0 |

Occasionally, a new septic system is installed outside the sewer service area. This account reflects the revenue received for applicable permits.

| 322.082 Sign Permits & Renewals | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $15,013 | $11,000 | $11,000 | $11,000 |

Sign permitting and licenses are being recorded using the permitting software purchased through the Centre Region Code Agency. The sign licensing and permit fees remain the same as last year and the current fees are based on current Township Fee Schedule that sets forth the current fees for licensing and permitting as follows:

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

| 322.083 Conditional Use Hearing Permits | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $150 | $150 | $600 | $300 |

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

| 322.300 Driveway Permits | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $4,250 | $3,000 | $2,500 | $3,000 |

The driveway permit requirements were instituted in 1989, in order to address problems experienced with access to public streets. This permit is applied for in conjunction with a zoning permit and sets forth the requirements of the applicant to make the appropriate connection with a public street so as not to compound or create storm drainage problems. There is a $50 fee per permit. These receipts are driven by the development in the township.

| 322.500 Pave Cut Application Fees | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| | **$5,850** | **$5,000** | **$4,000** | **$4,000** |

This revenue account fluctuates annually based on the amount of utility work conducted within the township's right-of-way. In accordance with the Township's Streets and Sidewalks 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 to cover the costs of inspection services and the actual issuance of the permit to ensure compliance with the Township's Streets and Sidewalks Ordinance.

| **322.900 Fiber Optic License Fees** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$26,714** | **$26,714** | **$26,714** | **$27,452** |

The township has negotiated three 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 |
| Crown Castle NG East | 5/2/2016 to 12/31/2025 | $738.00 |

## 331 FINES

| **331.010 Magistrate/Probation Fines** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$4,050** | **$4,000** | **$3,000** | **$3,000** |

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

| **331.110 DUI Fines/Restitution** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$43,504** | **$40,000** | **$33,000** | **$33,000** |

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.

| 331.120 False Alarm Fees | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $450 | $500 | $825 | $825 |

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

| 331.140 Motor Vehicle/Parking/Grass & Weeds / Snow Violations | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $69,773 | $65,000 | $65,000 | $65,000 |

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

## 341 INTEREST

| 341. Interest Earnings | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $26,800 | $32,700 | $36,450 | $36,450 |

| | | |
|---|---|---|
| 341.000 | JSSB Bank Interest | $21,000 |
| 341.000 | AmeriServ Bank Interest | $2,500 |
| 341.000 | AmeriServ Bank CD Interest | $2,750 |
| 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 .70% annually at Jersey Shore State Bank.

In 2016, the township invested with AmeriServ Bank under a money market account as well as a certificate of deposit program.

## 342 RENTS & ROYALTIES

| 342.200 Rent of Township Property | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $0 |

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

| 342.210 COG Building Rental Payment | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $42,829 | $42,829 | $42,829 | $42,829 |

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

| 342.220 Mobile Command Post Storage Fees | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $1,280 | $1,280 | $1,280 |

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

## 351 FEDERAL GRANTS

| 351.030 DUI & Corridor Grant Reimbursements | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $52,213 | $42,615 | $42,615 | $43,435 |

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 each of the police departments within the County participate in staffing the checkpoints. The current grant period ends September 30, 2017.

## 354 STATE GRANTS

| 354.022 Buckle-Up Reimbursement | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $3,910 | $1,650 | $2,600 | $2,600 |

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

| 354.024 Police Academy Reimbursement | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $8,000 | $10,878 | $10,878 |

This account provides for the reimbursements from the state related to the cost of training officers at the police academy. For 2017, two officers may be attending the academy. The budget reflects reimbursement for one officer.

| 354.025 20 Drive Safe Reimbursement | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $2,503 | $3,000 | $1,000 | $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 | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $5,271 | $10,000 | $16,000 | $12,000 |

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.

| 354.028 Safe Schools Grant | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $60,000 | $0 | $0 |

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.

| 354.030 Winter Snow Agreement | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $3,364 | $3,239 | $3,271 | $3,336 |

In 2016, the township entered 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 payments according to the following schedule

| Year | Amount |
|---|---|
| 2016 | $3,239 |
| 2017 | $3,336 |
| 2018 | $3,436 |
| 2019 | $3,539 |
| 2020 | $3,645 |

| 354.070 DCNR Grant Revenues | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $20,000 | $0 | $0 |

This line item accounts for miscellaneous grant revenues from DCNR, the township has applied for a grant for street tree planting. The township is no longer eligible for the street tree grant.

## 355 STATE SHARED REVENUE

| 355.010 Public Utility Realty Taxes (PURTA) | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $11,142 | $11,142 | $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.

| 355.040 Liquor License Tax | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $3,000 | $3,000 | $3,000 | $3,300 |

The township receives licensing fees for ten (10) locations (with possibly one more in 2017 for Penn State Athletics) that have liquor-licensed establishments. Annually, the Commonwealth of Pennsylvania's Bureau of Liquor Control issues licenses that include a $300 annual fee that is remitted to the municipality where the licensed establishment is located. Establishments with liquor licenses in Ferguson Township include Collegiate Subs, American Legion Post 245, JAC Inc., The Old Oak Tavern, the Northland Recreation Center Inc., We Three Brewmeisters Bed and Breakfast, Metz Enterprises, Inc., the Veterans Club 5825 Inc, Brownies Valley Tavern and the Giant Food Store.

| 355.050 Act 205 Pension State Aid | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $290,094 | $286,221 | $332,473 | $332,473 |

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

| 355.070 Foreign Fire Relief Funding | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $139,519 | $139,519 | $139,902 | $139,902 |

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 Pennsylvania. 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.

| 355.080 Marcellus Shale Impact Fee | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $6,010 | $3,000 | $3,000 | $2,300 |

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 2017, the amount of impact fee is expected to decrease further as the amount of new wells continues to decrease as depicted in the PUC data for Ferguson Township as shown below

| 355.090 State Police Fines | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $12,617 | $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 to municipalities with a police force that do not require State Police coverage.

## 56 STATE PAYMENTS IN-LIEU

| 356.010 State Forest Lands | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,921 | $2,881 | $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 4,855.5 acres resulting in an additional $960 annually.

| 356.020 Game Commission Lands | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $3,064 | $3,064 | $3,064 | $3,064 |

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

## 357 LOCAL GOVERNMENT GRANTS

| 357.030 County Liquid Fuels Tax Grant | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $30,000 | $0 |

No funding is budgeted for 2017, 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

| 358.300 Custodian Services Revenue | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $27,837 | $26,781 | $30,000 | $28,300 |

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

| 359.000 Penn State Tax Settlement | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $146,966 | $140,663 | 144,651 | $146,051 |

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. The impact fee is based on the bi-annual change in the CPI. The contract ends in the year 2028.

The fee-in-lieu payment is based on the townships real estate tax rate multiplied by the taxable assessed value and paid at face amount.

| Year | AVG CPI | Impact Fee | Fee in Lieu | Total |
|---|---|---|---|---|
| 2017 | .5% est. | $142,800 | $3,251 | $146,051 |
| 2016 | .5% est. | $141,400 | $3,251 | $144,651 |
| 2015 | 2.35% | $140,018 | $3,251 | $143,269 |
| 2014 | 2.35% | $133,034 | $3,694 | $136,728 |
| 2013 | 3.5% | $136,731 | $0 | $136,731 |

## 361 GENERAL GOVERNMENT REVENUE

| 361.000/361.300 Administrative Fee/Notary Fee Revenue | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $644 | $110 | $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 | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $3,550 | $3,500 | $2,500 | $2,500 |

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 | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $300 | $750 | $200 | $300 |

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 | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $14,382 | $15,000 | $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. This amount is commonly deducted from the escrow balances.

| 361.330 Zoning Permits | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $16,155 | $16,000 | $16,000 | $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 | 2014 | 2015 | 2016 thru 9/30 |
|---|---|---|---|
| New Homes | 40 | 66 | 24 |
| Multi-Unit Dwellings | 17 | 80 | 0 |
| Additions | 44 | 58 | 81 |
| Other (rental permits, signs, alterations) | 222 | 377 | 378 |
| Total | 323 | 509 | 483 |

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

| 361.331 Rental Permits | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $4,668 | $5,772 | $5,800 | $5,800 |

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 rounded to the nearest $100.

| 361.340 Hearing/Variance Fees | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $6,100 | $6,250 | $5,000 | $5,000 |

The township charges a fee of $250 for all hearings on variances and appeals of the Zoning Officer's decisions. This fee has covered the cost of conducting such hearings. This estimate is based on 25 hearings.

| 361.410 Lighting Plan Application Fee | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $300 | $400 | $400 | $400 |

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

| 361.630 State College Area School District Tax Collection Commission | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $15,403 | $40,250 | $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.

| 361.650 Tax Certifications | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $6,690 | $6,000 | $7,000 | $7,000 |

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

| 361.710 Miscellaneous Bid Fees | 2015 Actuals | 206 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $135 | $135 | $135 | $135 |

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

| 361.750 Ordinance Amendment Fees | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $1,250 | $0 |

This account represents miscellaneous fees for amending sections of ordinances at the request of customers.

## 362 PUBLIC SAFETY REVENUE

| 362.000 Miscellaneous Police Revenue | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $65 | $0 | $250 | $0 |

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

| 362.010 Ag Progress Days Revenue | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $6,258 | $6,257 | $6,426 | $6,500 |

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 87 hours @ $75/hour.

| 362.101 Police Assistance at PSU Football Games | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $41,128 | $40,149 | $40,150 | $53,533 |

Revenues are received from Penn State University for assistance at sporting events by the township Police Department. This estimate is based on 535.3 hours @ $100/hour (double time vs time and one half).

| 362.110 Accident Reports | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $3,670 | $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.

| 362.111 Local Background Checks | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $15 | $0 | $30 | $0 |

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

| 362.112 Police Officer Test Fees | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,250 | $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.

| 362.220 Residential Parking Permits | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $207 | $250 | $250 | $250 |

This account is for issued parking permits that have not been returned by the resident for refund. Previously, this account was under public works revenue.

| 362.450 Special Events Permits | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $25 | $25 | $75 | $75 |

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

## 363 PUBLIC WORKS REVENUE

| 363.500-520 Public Works Services/Miscellaneous Project/Street Tree Revenue | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $2,580 | $0 | $500 | $0 |

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

## 365 HEALTH SERVICES

| 365.200 Health Inspection Fees | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $8,561 | $8,500 | $8,500 | $8,500 |

According to the detail invoices received through September 2016, 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 |
|---|---|---|
| 4th Qtr 2015 | 22 | 5 |

| | | |
|---|---|---|
| 1st Qtr 2016 | 10 | 0 |
| 2nd Qtr 2016 | 22 | 4 |
| 3rd Qtr 2016 | NA | NA |

## 389 MISCELLANEOUS REVENUE

| 389.000/ Miscellaneous Revenues | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $2,872 | $2,000 | $3,500 | $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 and workers comp refunds.

| 389.020 Property Insurance Claims Payments | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $23,866 | $0 | $29,800 | $0 |

This line item provides for separate accounting of property insurance claim payments and refunds. This is typically offset by spending on repairs.

| 389.040 Safety Program Payments | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $2,310 | $2,000 |

This line item provides for separate accounting of the risk management incentive payments for the township safety program.

| 389.050 Health Insurance Refunds | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $112,839 | $0 | $256,078 | $0 |

This line item provides for separate accounting of health insurance refunds as part of the non-profit, self-insured Pennsylvania Municipal Health Insurance Cooperative.

## 392 INTERFUND TRANSFERS IN

| 392.065 Transfers In-Non-Uniform Pension Plan | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $31,009 | $13,355 | $85,007 | $80,106 |

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 | 2016 | 2017 |
|---|---|---|
| Police MMO | 218,386 | 220,640 |
| Non-Uniform MMO | 174,480 | 190,361 |
| **Gross Pension Expense Subtotal** | **392,866** | **411,001** |
| Less State Funding | (332,473) | (332,473) |
| **Net Township Pension Cost** | **60,393** | **78,528** |
| Less Township Prefunding (10 months) NU | (145,400) | (158,634) |
| **Refund due to General Fund** | **-$85,007** | **-$80,106** |

## 395 REFUNDS OF PRIORS YEARS EXPENDITURES

| 395.000 Refunds of Prior Years' Expenditures | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $0 |

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

# 01 GENERAL FUND

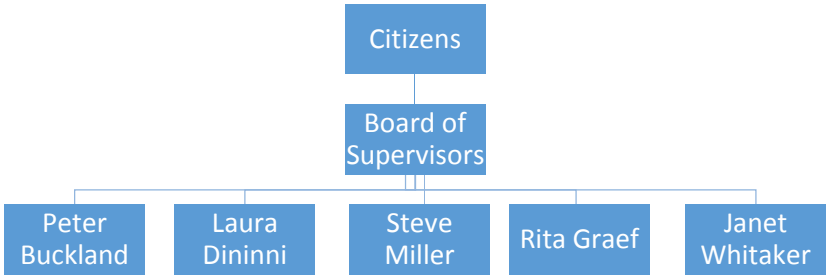
## EXPENDITURES

**Note concerning salaries.**

It is important to be aware that for the new budget year, merit pay is reported separately in account 01.489.112. This is not the case for current and past years. Merit pay becomes part of the base wage and as a result is reported in base wages for those years. Hopefully this information will help the readers better understand the differences in salaries amounts.

## 400 GENERAL GOVERNMENT

### *Elected Officials Organizational Chart*




| 400.105 Supervisors Salaries (see salary schedule) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $20,625 | $20,625 | $20,625 | $20,625 |

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

| 400.240 General Expense | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $4,856 | $4,700 | $4,700 | $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 $64 per person which includes any facility rental and recognition costs for a total of approximately $2,700.

| 400.320 CNet Contribution | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $18,966 | $20,318 | $20,318 | $21,255 |

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, ABC vacancies and Coffee and Conversation meetings. This appropriation does 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 $18,655 and includes a $2,600 capital contribution from Windstream.

| 400.330 Transportation | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $500 | $550 | $725 |

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

| 400.420 Dues, Subscriptions, Memberships & Conferences | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $7,107 | $9,665 | $8,720 | $11,120 |

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 118th Annual Convention in 2017 is planned for Erie. The budget anticipates that five 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.

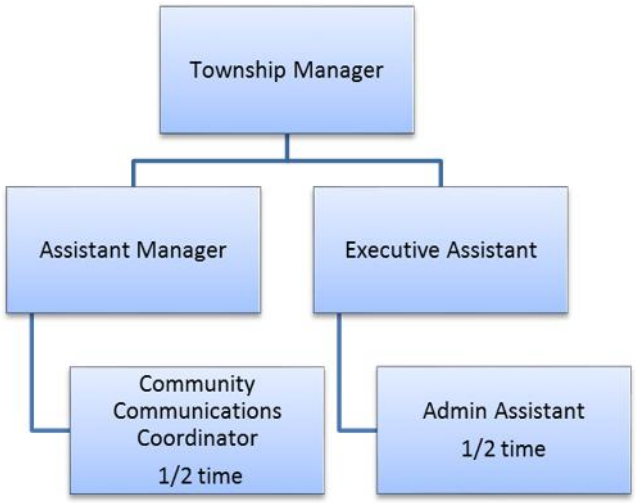
From a membership standpoint, the PML acts as our municipal voice in both the State Legislature and in Congress. By doing so, it keeps us informed about current legislation and carries our concerns to the State and Federal Legislators by educating our fellow members, and through professional lobbyists. 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. This is a sine die session of the state legislature and the Senate and House bills advanced on pension reforms and Act 111 Collective Bargaining may not be voted on in this session

and will likely be reintroduced in the next session of the legislature. 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 PennPRIME insurance trust, 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; and The Municipal Utility Alliance providing expertise in energy purchase and 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 | $550 | LP3 (Local Piggyback Purchasing Program) | $65 |
| Centre County Township Officials Association | $250 | PML Annual Convention<br>October 5-7, 2017<br>Erie, PA | $4,975 |
| CBICC (Chamber of Business and Industry for Centre County) dues | $200 | PML (Pennsylvania Municipal League) | $4,500 |
| | | 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 2016, the staff provided a progress report on goals and objectives included in the Strategic Plan coordinated the update of the 2014 Strategic Plan through community surveys and neighborhood meetings. On September 10th the Board completed a retreat on the strategic plan update. The baseball field improvements at the Louis E. Silvi Baseball Complex were completed and the facility was available for use during the 2016 season. A Workforce Housing Memorandum of Understanding with Centre County Land Trust has been executed, a two-year Collective Bargaining Agreement with the Police Association has been tentatively agreed to as of this writing. Administrative staff has assisted with the selection of a consultant to complete an update of the Zoning Ordinance and SALDO. During the year staff published two print newsletters, 12 eNewsletters, maintained the web page and Twitter account with fresh and relevant news. prepared

for adoption 25 Resolutions and 11 Ordinances. Human Resources has processed the hiring of 8 employees and the retirement of one employee. Staff continued to host four Coffee and Conversation events, two Business Leaders Luncheons and two Neighborhood Association meetings. In 2017, a major undertaking is anticipated with the contracted scanning and indexing of the land development and tax parcel files, and a space study of the existing township office facility to help plan for future reallocation of space or addition to the township building. Finally, the staff will need to be prepared to manage staff changes and the associated selection process.

| **401.110 Township Manager Salary (see salary schedule) (does not include merit)** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$107,463** | **$111,742** | **$110,864** | **$112,332** |

This line item reflects the salary of the Township Manager.

| **401.112 Assistant Manager Salary (see salary schedule) (does not include merit)** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$54,887** | **$55,887** | **$58,343** | **$59,458** |

This line item reflects the salary of the Assistant Manager.

| **401.114 Administrative Staff Salaries (see salary schedule) (does not include merit)** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$84,123** | **$83,579** | **$84,846** | **$90,384** |

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** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$1,505** | **$3,000** | **$3,000** | **$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** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$14,000** | **$5,000** | **$4,000** | **$5,000** |

Generally, expenses attributable to this account include items such as petty cash expenditures, contracted services for shredding of documents, employment medicals, lunch or dinner for municipal meetings, and new hires processing. As part of the community engagement initiative the township has scheduled is a business representative's luncheon four times per year to allow for an exchange of ideas with township staff as well as quarterly Coffee and Conversation. This account also includes other expenses that are not accounted for elsewhere within the administration of the township.

| 401.320 Communications | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $26,284 | $18,385 | $22,000 | $19,600 |

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.

| | | | |
|---|---|---|---|
| 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 | $7,000 |
| Federal Express | $200 | Special Mailings | $500 |
| Other | $2,500 | Constant Contact | $336 |

| 401.330 Transportation | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $-475 | $0 | $0 | $280 |

This line item covers the cost of mileage for use of a personal vehicle by Administration staff to conduct township business.

| 401.340 Advertising & Printing | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $16,223 | $21,000 | $24,000 | $26,000 |

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 decreased with the change in commercial printer. The costs associated for this budget account are anticipated as follows:

| | | | |
|---|---|---|---|
| Codification Update | $6,000 | Printing Costs | $1,500 |
| Display & Legal Advertising | $12,000 | Newsletter Printing and preparation for mailing (postage is included in communications) | $6,000 |

| **401.350 Bonding** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$500** | **$500** | **$500** | **$625** |

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. For 2017, the Treasurer's bond amount is required to be increased to comply with the Liquid Fuels audit of 2016. The coverage will increase from $500,000 to $750,000. The employees' blanket bond is included in the general liability coverage.

| **401.370 Repairs / Maintenance Agreements** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$5,440** | **$5,840** | **$5,840** | **$7,000** |

The township has utilized maintenance agreements and leases 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 4550 (includes B&W and Color Copies) | $5,200 | Pitney Bowes Postage Meter ($250/quarter) | $1,500 |

| **401.420 Dues, Subscriptions, Memberships & Conferences** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|

| | | | |
|---|---|---|---|
| **$8,940** | **$10,175** | **$6,700** | **$11,190** |

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, Assistant Township Manager and the Administrative staff's attendance and maintenance of memberships in various organizations. The Manager has been recognized as a credentialed manager status with ICMA and is one of 46 active Credentialed Managers in the Commonwealth of PA and one of 1,455 in the United States, Canada, Australia and the United Kingdom. To meet the requirements, 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 16-18, 2017) Bedford Springs Omni, Manager and Asst. Mgr. | $1,250 | PELRAS (Three attendees - State College, PA; March 16-18, 2017) Manager, Asst. Mgr. and Executive Asst. | $600 |
| Membership ICMA – Manager and Asst. Mgr. | $1,550 | ICMA Conference (San Antonio, TX October 22-25, 2017) Manager and Asst. Mgr. | $3,800 |
| APMM Executive Development Conference (February 15-17, Omni Bedford Springs Hotel) | $500 | Training Seminars | $500 |
| PML Conference (October 5-7, 2017 Erie Bayfront) | $925 | Laserfiche Conference, Long Beach, CA (February 6-11) Asst. Mgr. | $1,735 |

| 401.450 Contracted Services | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $7,000 | $0 | $20,000 |

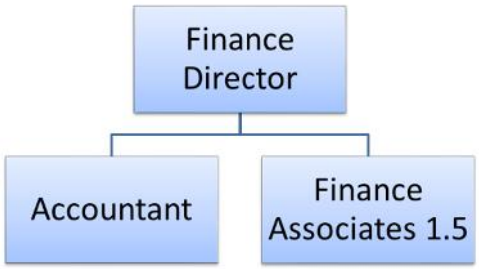
For 2017, this account reflects the cost of a contracted service to assist in scanning multiple department files as described in the 2017-2021 CIP. This account has been increased to account for this service being provided by a qualified contractor versus a temporary employee.

| 401.750 Non Capital Equipment | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $11 | $500 | $0 | $750 |

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 provides the Township with the handling of all monetary activities and funds. Activities consist of billing and collection of revenues, payroll, accounts payable, investments, debt management, risk management, fixed assets and inventories.

This also includes billing and collection of 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 manages payroll and human resource components of employee time and attendance and pensions. Other responsibilities include DUI and BNI grant billing, insurance, fixed assets, and assist with Information Technology.

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

The finance department prepares the Capital Improvement Plan and the Annual Operating Budget for the manager.

The strategic goals of the finance department include 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, changes in revenue and expenditures occur over years, rather than months, trend monitoring is a valuable tool 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.

Grant funding has been a valuable revenue source for the township. 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 finance department collects the real estate taxes for the township and the State College School District, using the RBA web system. 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

The township uses the Springbrook accounting software, a robust, affordable ERP package for daily transactions. This includes general ledger, accounts receivable, cash receipts, accounts payable, project management, fixed assets, clearinghouse, bank rec and more.

One area that can be improved is workflow. This is commonly improved using electronic methods rather than paper. Electronic workflow is common in larger organizations with several locations, but can be used in smaller organizations such as Ferguson Township. 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 items are being eliminated where possible to reduce misplaced documents, saving time and money.

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.

As the township becomes more advanced in technology, other options become available for consideration. One such item is inventory control. Finance is aware the potential benefits 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 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, the Comprehensive Annual Financial Report (CAFR), the Distinguished Budget Award and providing financial reports for the Department Heads, Township Manager, Board of Supervisors, and State (including Liquid Fuels and Pension) These reports are 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 include:

- Estimate realistic program costs
- Compare costs and benefits of providing internal services or using contracted services
- Adjust revenue streams and control expenditures as able to maintain long term fund balances.
- Increase financial stability through partnerships where beneficial.

## Accomplishments for 2016 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.
- Transferred current on-site HR data to a cloud version in accordance with the vendor's software policies.
- Prepared biweekly payroll utilizing Keystone payroll.
- Managed fixed assets inventory for the township, insurance and auditors.
- Prepared property insurance and workers comp renewals.
- Worked with IT vendor to maintain IT inventory records.
- Ordered new computer hardware and software for township.
- Prepared the Comprehensive Annual Financial Report (CAFR) for the 2015 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 2015/2016.
- Prepared monthly budget reports for the department heads.

- Reported to the Board and public on quarterly financial results.
- Prepared the monthly Treasurers report.
- Prepared the Capital Improvement Plan for 2017-2021.
- Maintained membership in 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 2016), submitted to the Government Finance Officers Association (GFOA) and received the second 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 2017 include

- Prepare billing and collect revenues in a timely manner.
- Make payments to vendors and employees for services rendered in a timely manner
- Consider 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.
- Convert to biweekly pay periods including moving pay date to seven days after the end of the pay period. This will allow time for processing overtime during the same pay period.
- Process payroll and continue to investigate 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.
- Assist in the **i**mplementation of Laserfiche document management system for finance to increase access, reduce long term operational 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 2016 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. Work with IT to maintain computer inventory.
- Continue working with the Springbrook Fixed Assets 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) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $78,265 | $80,058 | $81,740 | $82,966 |

This account reflects the base salary of the Finance Director.

| 402.114 Finance Staff Salaries (see salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $66,068 | $66,717 | $67,215 | $67,436 |

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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $425 | $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: | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| | **$363** | **$150** | **$150** | **$150** |

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

| **402.311 Annual Audit Fees** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$22,435** | **$25,500** | **$25,500** | **$27,295** |

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-year 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.

| **402.330 Transportation:** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$146** | **$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.

| **402.340 Advertising & Printing:** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$120** | **$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.

| **402.370 Repairs/Maintenance Agreements** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$20,280** | **$24,200** | **$18,393** | **$29,830** |

This account provides for the software maintenance and updates for the township's Springbrook financial software package as well as HR software and Keystone payroll processing.

| | | | |
|---|---|---|---|
| Springbrook (Accela) | $16,700 | Ascentis HR Maintenance | $2,880 |
| Keystone Payroll ACA reporting | $1,250 | Keystone Payroll Processing $250 per | $6,500 |

| | | | |
|---|---|---|---|
| | | pay (previously in Admin) | |
| Contracted Service for scanning invoices and documents | $2,500 | | |

| 402.420 Dues, Subscriptions, Memberships & Conferences: | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $2,218 | $3,005 | $2,500 | $3,355 |

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 (Denver, CO) (registration, flight, hotel) | $1,800 |
| Accountant | Aspen Publishers guide to payroll | Annual Subscription | $275 |
| Finance Director/ | Association of Certified Fraud Examiners | Dues | $175 |
| Finance Director/ Accountant | Miscellaneous | Professional Publications | $150 |

| | | | |
|---|---|---|---|
| Finance Associate/ Accountant | Various | Seminars (32 hours) | $400 |

| 402.750 Non Capital Equipment | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $500 | $0 | $0 |

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. No items are budgeted in 2017.

## 403 TAX OFFICE

| 403.114 Tax Services Staff Salaries (see salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $36,840 | $37,660 | $38,460 | $39,037 |

This line item provides for the base salary of the tax office Finance Associate.

| 403.114 Tax Services Staff Overtime | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $150 | $250 |

This line item provides for the overtime pay of the Finance Associate.

| 403.210 Office Supplies | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $107 | $500 | $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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $26 | $640 | $500 | $500 |

This line item consists of miscellaneous expenses related to the Centre Tax Agency and the EIT/LST tax collection committee.

| 403.320 Postage | 2015 Actual | 2016 Budget | 2016 Projected | 2017 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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $822 | $1,000 | $1,000 | $1,000 |

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

| 403.350 Bonding | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $386 | $500 | $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 2017, the township allocation is 6% and the school allocation is 94%. This account represents the township portion.

| 403.370 Repairs/Maintenance Agreements | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $89 | $100 | $100 | $100 |

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

| 403.420 Dues, Subscriptions, Memberships & Conferences | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $70 | $200 | $200 | $200 |

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

| 403.450 Contracted Services | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $2,223 | $2,800 | $2,900 | $3,350 |

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<br>2 * $150/user | $300 | RBA Load SCASD<br>Real Estate duplicate | $500 |
| RBA Load Ferguson<br>Real Estate duplicate | $2,050 | Miscellaneous | $500 |

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

## 404 LEGAL SERVICES

| 404.310 – 404.317 Legal | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $12,580 | $32,500 | $23,500 | $27,000 |

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 2017. Litigation on two pending matters will likely be concluded in 2017. 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 Act claims, collective bargaining agreement grievances, and personnel matters. A total of $9,500 has been budgeted in 2017. Additionally, funding is provided to engage the services of special counsel for matters that may require specialized training and experience including, 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 | $9,500 |

## 406 CENTRE REGION COUNCIL OF GOVERNMENTS-ADMINISTRATION (CRCOG)

| 406.530 CRCOG Administration | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $104,555 | $100,346 | $100,346 | $108,627 |

This represents the township's share of funding for the Centre Region COG Administration. For further details, please refer to the 2017 COG Budget.

| Year | Rate | Amount | $ Change |
|---|---|---|---|
| 2017 | 28.20% | $108,627 | $8,281 |
| 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 |

| 406.532 CRCOG Building Capital | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $4,871 | $5,090 | $5,090 | $5,358 |

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2017 COG Budget.

| Year | Rate | Amount | $ Change |
|---|---|---|---|
| 2017 | 28.20% | $5,358 | $268 |
| 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 |

| 406.533 CRCOG Contingency | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $2,967 |

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2017 COG Budget.

| Year | Rate | Amount | $ Change |
|---|---|---|---|
| 2017 | 28.20% | $2,967 | $2,967 |
| 2016 | 26.79% | $0 | $0 |
| 2015 | 26.34% | $0 | $0 |
| 2014 | 26.34% | $0 | $0 |
| 2013 | 26.51% | $0 | $0 |
| 2012 | 27.97% | $0 | $0 |

## 407 INFORMATION TECHNOLOGY

The township has approximately 50 computers, laptops, and 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 & Associates. Hinton & Associates is the liaison for the township network, software, hardware and connections issues other than the police Records Management System or police vehicles, which are managed by the State College Borough.

Much of the of the helpdesk service work can be done remotely. The IT contract provides for semi-monthly onsite visits. Services include setup and delivery of new desktop computers, laptops, and tablets as well as IT strategic planning and budget preparation assistance. New servers, switches, network software installation are additional charges; however, these additional items are anticipated as best as possible and planned for in budgeting. The contract provides for setup of 12 desktop computers, laptops, and tablets. Additional deployments are anticipated and budget for as best as possible.

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, and the regional data backup system. The current contract for many of these services expires at the end of 2016, and the township is negotiating extensions of these services where it is beneficial and cost-effective.

One project being considered is converting from the analog (PRI) telephone service to a digital (SIP) phone service. This would most likely be tied to a change in internet service due to the need for increased bandwidth.

| 407.240 General Expense | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $315 | $500 | $350 | $500 |

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

| 407.370 – Repairs/Maintenance Agreements | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $31,850 | $52,447 | $52,447 | $60,405 |

For 2017, the budgeted annual license/maintenance contracts costs are as follows:

| | | | |
|---|---|---|---|
| Internet – Comcast Fiber Optic Cable | 15,000 | EvoGov Web Hosting | $1,800 |

| | | | |
|---|---|---|---|
| Adobe InDesign | $240 | Exchange (Email) 365 Licenses | $6,600 |
| AutoCAD Maintenance & Licensing | $2,200 | Web Filtering Subscription | $1,900 |
| ESRI licenses (4) | $6,000 | VPN Licensing | $500 |
| Paver Software (Engineering) | $1,100 | TRAK Fuel Maintenance | $3,000 |
| Terraflex Software (Engineering) | $400 | Microsoft Office 365 (10) | $2,850 |
| Infradapt Phone System (Maintenance) | $4,500 | Miscellaneous | $500 |
| Laserfiche Licenses | $3,500 | General Code Codification | $1,200 |
| Nitro Pro License Upgrades | $1,100 | VLAN Install – Phone System | $3,400 |
| Drive Encryption (subscription) | $1,500 | Microsoft Office Pro (8) | $3,080 |

| **407.452 – Computer Services** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$47,532** | **$55,500** | **$50,771** | **$73,500** |

This account reflects the costs of the service providers for maintaining the township computer systems.

| Vendor | Service | Amount |
|---|---|---|

| | | |
|---|---|---|
| Hinton & Associates | PC, Laptop, and Tablet Maintenance | $51,000 |
| Hinton & Associates | Server Maintenance | $14,400 |
| Hinton & Associates | Drive Encryption | $3,000 |
| State College Borough | Wide Area Network and Data Backup and Recovery | $5,100 |

| 407.750 Replacement Equipment | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$14,169** | **$12,300** | **$15,500** | **$15,100** |

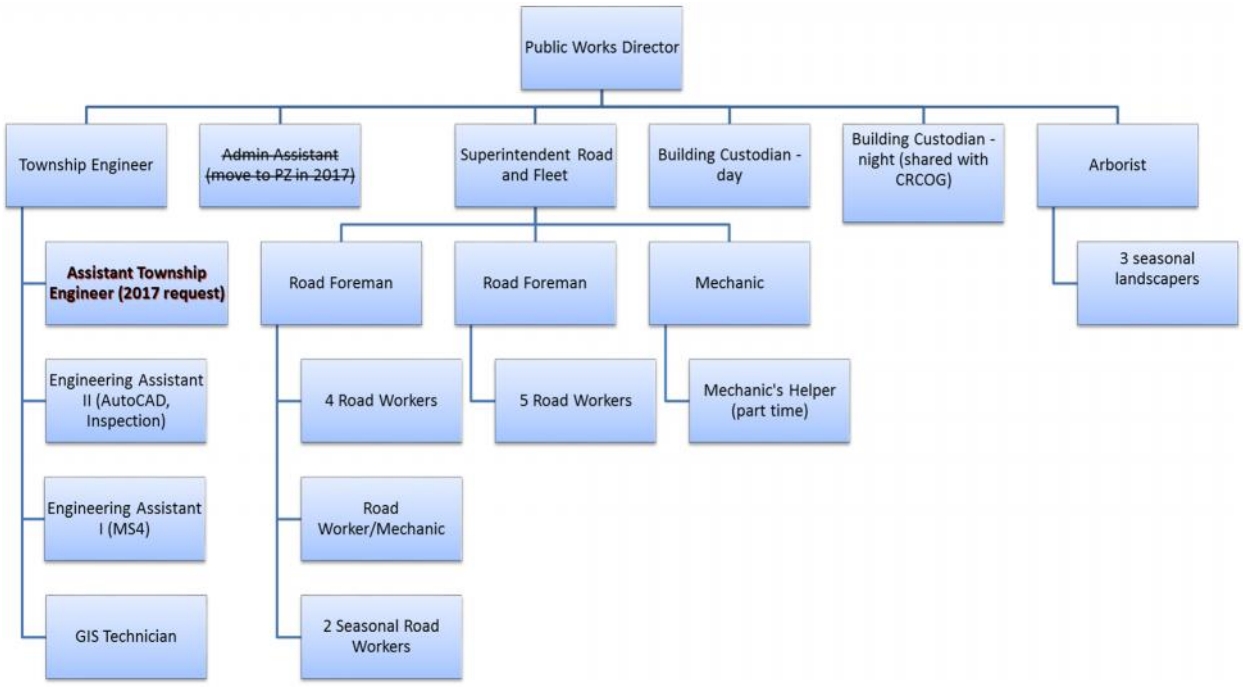
Ferguson Township typically attempts to maintain desktop computers, laptops, and tablets for a period of five years. Twelve units are budgeted to be replaced in 2017. Included in this line item is the cost of new computers, laptops, tablets and associated operating system and Microsoft Office licensing. This account also includes funds for replacing printers or scanners as needed.

| Name | Type | Amount |
|---|---|---|
| Police Chief | Laptop w/ Dock | $1,200 |
| Road Foreman | Desktop | $1,000 |
| Road Superintendent | Desktop | $1,000 |
| Finance Associate-Tax | Desktop | $1,000 |
| Community Planner | Laptop w/ Dock | $1,200 |
| PZ Admin. Assistant | Laptop w/ Dock | $1,200 |
| Community Communications Coordinator | Laptop w/ Dock | $1,200 |
| Detective | Laptop w/ Dock | $1,200 |
| Zoning Administrator | Tablet | $1,200 |
| Police Interview Room | Desktop | $1,000 |
| Assistant Township Engineer | Laptop w/ Dock | $1,200 |
| Member, Board of Supervisors | Laptop | $1,200 |

| | | |
|---|---|---|
| Main Meeting Room Projector | Projector | $1,000 |
| Various | Printers<br>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 2017, the Public Works Department seeks to hire a full time Assistant Engineer. The duties of the part time engineer assistant hired last year have been dedicated almost exclusively to MS4 and storm water management issues. It is anticipated that the MS4 and storm water related duties will require the attention of a full time position in the near future. Due to a shift of work load, the administrative assistant position assigned to Public Works has been moved to the Planning and Zoning Department. This position will still provide administrative support to Public Works. The duties of the new full time Assistant Engineer will include primarily capital project management including design, permitting, construction oversight, and inspection oversight. The Department currently includes 22 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 II (AutoCAD and inspection), and a Geographic Information Systems (GIS) Technician, and a part time Engineer Assistant I (MS4 and storm water). The GIS position is shared with other departments including Planning and Zoning and was not occupied for a period of several months in 2016 The Engineering Section is responsible for

designing, bidding, administering, and inspecting capital improvement projects such as road, park and building construction, reviewing land development and subdivision 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;
- and responding to requests for traffic calming measures

**Examples of major Engineering Services projects in 2016 are noted below:**

Asset Management and Geographic Information System: In 2016, the Department fell behind in the utilization of the Geographic Information System (GIS). The Department continued with 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. The Department fell behind in the use of a system to conduct road surface inspections. In 2017, the Department will utilize APWA Paver software to perform pavement inspections and ratings.

**West College Avenue Streetscape Project –** Finalized right of way acquisition and obtained right of way and utility clearance allowing PaDOT to bid and award the project for construction in 2017.

**Contract 2015-C1 Piney Ridge Paving Project** – This project was designed in 2015 and constructed in 2016 and includes roadway paving and roadside swales and driveway adjustments. FTPW performed all necessary base repair in advance of contract paving.

**Contract 2015-C2 Suburban Avenue Paving and Drainage:** This project was bid and constructed in 2016 and includes a new roadside channel, drop inlet, and piping to carry storm water under Suburban Avenue to Suburban Park. Public Works completed the base repair in 2015 in advance of the road paving.

**Contract 2015-C5 Valley Vista Drive/Bachman Lane Intersection** – Engineering studies, data collection, and engineering design took place in 2016 to improve traffic at this intersection by constructing turn lanes in 2017.

**Contract 2015 C 6 Science Park Road/Sandy Drive Intersection -** An engineering study was completed in 2016 and reviewed by PaDOT, who determined that a traffic signal for this intersection is not warranted.

**Contract 2015-C16 Fire Safety Trailer Storage Building** – This project was bid and constructed in 2016 and COG occupied the building in September. FTPW paved the building floor pad.

**Contract 2016-C1 Paving Project (Blue Course, Conover, Kennelworth, Ash, Myrtle)** - This project was let and constructed in 2016. FTPW performed the preparatory work and the restoration work. Major contract work included milling and paving the roadways.

**Contract 2016-C2 Paving Project (Sleepy Hollow, Cherry Lane, Science Park Court):** This project was designed and bid and constructed in 2016. FTPW performed the preparatory work and the restoration work. Major contract work included milling and paving the roadways.

**Contract 2016-C3 ADA Ramps (Paving and Micro):** This annual contract was let in the spring to address walkway accessibility issues as required by the Americans with Disabilities Act at intersections where sidewalk ramps abut our capital paving or microsurfacing projects. Contract work was completed.

**Contract 2016-C7a Fuel Contract** – Each year staff bids and administers a contract for diesel and unleaded gas.

**Contract 2016-C7c Asphalt and Aggregate** - Each year staff bids and administers a contract for asphalt and aggregate.

**Contract 2016-C8 Pavement Markings:** Completed painting all lines and any necessary legend work on all township roads. Adjoining municipalities again piggybacked on this contract.

**Contract 2016-C9 Microsurfacing:** In 2015, staff continued implementation of this pavement preservation program. Harris Township, College Township, and Benner Township piggybacked on this annual contract.

**Contract 2016-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. Also

under this contract we sealed a couple park parking lots and the parking lot for the administrative building.

**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 2017

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:

- ADA Compliant Curb Ramp Replacement Program for microsurfacing or quarterly sidewalk inspections
- Kansa Avenue paving
- Sycamore Drive reclamation and stormwater conveyance project
- Meckley Drive paving
- Left turn lane at Valley Vista and Bachman
- Right turn lane at Science Park/Valley Vista/Circleville intersection
- Martin Street paving
- West Gatesburg Road repairs and microsurfacing
- East Chestnut Street paving

Prepare contracts for any material and equipment purchases. Prepare separate contracts for street tree pruning and street tree planting with assistance from Arborist. Administer the pavement markings contract including piggybacking by other municipalities. Administer the pavement preservation contract (microsurfacing) including piggybacking by other municipalities. Administer the bike path and parking lot sealcoat contract including piggybacking

Design and administer park capital improvement projects. Inspect and document the condition of 92 miles of roadway using APWA Paver. 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.

West College Avenue Streetscape (sidewalk) – Oversee construction and inspection on behalf of Ferguson Township

East Park Hills Avenue Traffic Calming – Oversee engineering studies and present results to the affected neighborhood

Oversee and participate in the preparation of a regional MS4 Chesapeake Bay Pollutant Reduction Plan

Design of Park Hills drainage way improvements

Engineering design of traffic signal performance metrics (ARLE grant)

Engineering design and construction of traffic signal improvements at W College Avenue and Corl Street (Green light Go grant)

Administer winter snow removal contract for TTD roads

Prepare and administer contract for video assessment of storm pipes.

| 408.110 Public Works Director's Salary (see salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $88,182 | $92,166 | $92,167 | $93,550 |

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

| 408.112 Township Engineers Salaries (see salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $131,382 | $137,006 | $138,646 | $201,213 |

This line item provides for the salaries of the Township Engineer, the Engineering Assistant II, and Assistant Township Engineer (new in 2017).

| 408.114 Engineering Staff Salaries (see salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $89,375 | $84,806 | $80,199 | $90,780 |

In 2017, the Administrative Assistant position was moved to the Planning and Zoning Department. This line item includes the base salary for two GIS Technicians.

| 408.115 Part time Engineering Assistant Wages (see salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $7,266 | $22,500 | $23,760 | $24,000 |

This line item includes the funding for a part time engineering assistant (Engineer Assistant I) to assist with the workload in the Engineering Section particularly with stormwater and MS4 related tasks. (Work hour estimate: 50 weeks @ 20 hr. /week @ $24.00/hr. - no benefits.

| 408.210 Office Supplies | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $3,143 | $3,100 | $1,800 | $2,500 |

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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $2,473 | $1,700 | $2,400 | $2,400 |

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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $0 |

Surveys and drawings for other 2017 capital road projects will be accomplished in-house.

| 408.317 Engineering – Specialties | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $5,280 | $31,500 | $33,100 | $30,400 |

This account provides for a contingency to hire professional consultants to assist the township Engineer. Examples of services include a structural or soils engineer to assist with geotechnical investigations for roadway design ($4,000), a hydrogeologist 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 traffic engineering fees associated with development of traffic calming requests ($10,000). This also includes traffic study for Sandy Drive/Science Park Road ($8,900).

| 408.320 Communications | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $4,587 | $5,300 | $5,400 | $5,400 |

This account accounts for 40% of the cost of the PRI (Primary Rate Interface) telephone system lines for the Engineering, Planning & Zoning 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.

| Description | Rate | Total |
|---|---|---|
| Cell Phone Charges | $115/mo. | $1,380 |

| | | |
|---|---|---|
| Cell Phone Waivers (2) | $20/mo. | $480 |
| Windstream | $270/mo. | $3,240 |
| Misc. Postage | | $300 |

| 408.330 Transportation | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $20 | $150 | $150 | $150 |

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

| 408.340 Advertising & Printing | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $5,478 | $4,000 | $5,000 | $5,000 |

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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $2,273 | $3,270 | $3,270 | $5,855 |

This account covers the lease, maintenance costs for one Kyocera KM-3051 color copier/printer purchased in 2016, one Xerox 6204 wide format printer (plotter) and one Kyocera FS1370D desktop printer. This also includes the Taskalfa 4550 color copier usage fees.

| Description | Rate | Total |
|---|---|---|
| Kyocera KM-3051 Copier Lease (Wells Fargo) | $281.41/mo. | $3,377 |
| Kyocera KM-3051 copier maintenance | $50/mo. | $600 |
| Xerox 6204 Plotter Base Rate (Print-O-Stat) | $109/mo. | $1,308 |
| Xerox 6204 Plotter usage (Print-O-Stat) | $15/mo. | $180 |
| Kyocera FS1370 maintenance (NCDS) | $97.51/qtr | $390 |

| 408.420 Dues, Subscriptions & Memberships | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,752 | $6,128 | $4,500 | $6,178 |

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 including food, travel, and lodging are listed below. The membership for the American Public Works Association, APWA, includes the Road Superintendent, the Public Works Director, and the Township Engineer. 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 Orlando FL attended by Public Works Director ($2,500) |
| PSATS, PML, LTAP, other training as noted in narrative ($300) | |
| Group Membership to American Public Works Association ($465) | Transportation Engineering and Safety Conference at PSU for Township Engineer and Public Works Director $215 x2 ($430) |
| Institute for Traffic Engineers membership ($283) for the Township Engineer | Publications/Manuals ($200) |

| 408.450 Contracted Services | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $33,280 |

This account represents the contracted services for the part time GIS staffing through an employment agency. 20hrs per week @ $32/hr.

| 408.750 Office Furniture & Equipment | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $2,500 |

Office furniture and miscellaneous equipment is requested for the Assistant Township Engineer; a new position being requested in 2017. The computer is included in the Information Technology budget.

## 409 GENERAL GOVERNMENT BUILDINGS

*Public Works Mission Statement – Buildings: Provide and maintain government buildings to support core functions of the Township now and into the future.*

The public works building section consists of 2 custodians under the direction of the Public Works Director. Half of one custodian's time is dedicated to COG building maintenance through agreement.

*Public Works Goals – Buildings: Architectural and engineering design for a new public works building is planned for 2017. A facility is necessary to support the growing requirements of the public works department today and into the future. A site plan will be necessary showing the new building footprint, utility services, paving, parking, stormwater management, gas pump and canopy, and equipment wash pad.*

| 409.114 Custodian Salary (see salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $74,799 | $70,659 | $70,641 | $69,807 |

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

| 409.180 Custodian Overtime | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $500 | $50 | $500 |

This line item covers any required overtime.

| 409.210 Safety Training/Supplies | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $502 | $0 | $0 | $0 |

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

| 409.220 Operating Supplies & General | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $7,433 | $6,200 | $6,000 | $6,400 |

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 the cost of small equipment replacements such as vacuum cleaners and dehumidifiers.

| 409.250 Repair & Maintenance & Contracted Services | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $38,893 | $33,580 | $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, small 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.

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.

| | | | |
|---|---|---|---|
| Refuse & Recycle<br>Carson $110/mo. x 12 mo. | $1,400 | Central Station Monitoring (fire protection, sewer pump station) and Door Access System Support | $500 |
| Pest Control | $990 | Carpet cleaning (twice per year) - Nittany Chem-Dry | $2,500 |
| HVAC Inspections and Maintenance repairs<br>Allied Mechanical and Electrical<br>(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)<br>Knisely | $225 | Backflow Prevention Inspection | $850 |

| | | | |
|---|---|---|---|
| | | Allied Mechanical and Electrical or Ed Dashem | |
| Lawn Fertilization and Weed Control - Scotts | $1,500 | Emergency Generator & ASCO transfer switch Service - CAT | $992 |
| Roof Inspections<br>Marcon ($500 PM and $2,500 for small repairs) | $3,000 | Halon System Inspection (fire suppression) - Kistler O'Brien | $380 |
| Fire extinguisher inspections & refills<br>Swartz | $728 | | |

| **409.361 Electricity** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$28,392** | **$33,000** | **$30,420** | **$30,420** |

The Township has 32,732 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. This budget estimates the average annual cost of electricity at 93 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 budget.

| Section | Area | Avg Rate | Total |
|---|---|---|---|
| Main Office Bldg. | 25,732 sq. ft. | $1,830/ mo. | $21,960 |
| Public Works Bldg. #1 | 3,000 sq. ft. | $370/mo. | $4,440 |
| Public Works Bldg. #3 | 4,000 sq. ft. | $210/mo. | $2,520 |
| Contingency | 5% for rate increases | | $1,500 |
| Total | 32,732 sq. ft. | | $30,420 |

| **409.362 Heat (Gas)** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| | **$10,741** | **$12,200** | **$10,760** | **$10,760** |

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 2017. This budget estimates the average cost of gas at 25.0 cents per square foot, no change from prior year.

| Section | Area | Avg Rate | Total |
|---|---|---|---|
| Main Office Building | 25,732 sq. ft. | $315/mo. | $3,780 |
| Public Works Building #1 | 3,000 sq. ft. | $540/mo. | $6,480 |
| Contingency | 5% for price increases | | $500 |
| Total | 28,732 | | $10,760 |

| **409.366 Water** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$1,162** | **$1,300** | **$1,500** | **$1,500** |

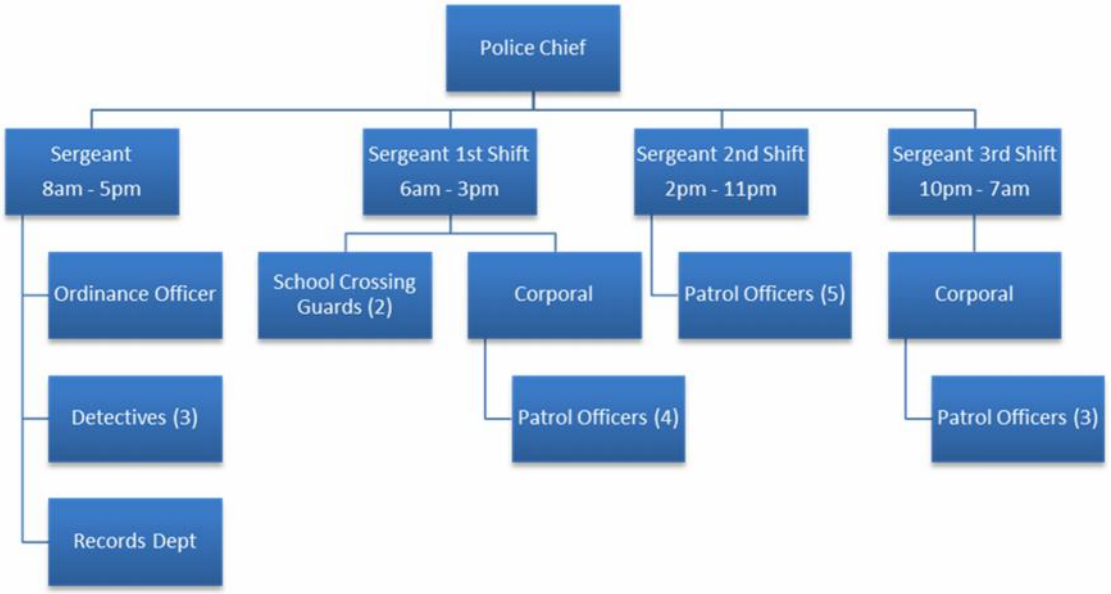
The township has water service to several buildings on the premises serviced by the State College Borough Water Authority.

| **409.450 Contracted Services** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$1,838** | **$0** | **$0** | **$0** |

Beginning in 2016, this account has been combined with repairs and maintenance 01.409.250

# 410 PUBLIC SAFETY

## *Organizational Chart 2017*




### 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's authorized complement is 22 full time sworn personnel, 2 full time civilian office assistants, a part time Ordinance Enforcement Officer shared with Planning & Zoning, and a part time school crossing guard. The Department will continue participation in the regional Drug Task Force, as well as the Crisis Negotiation, Intervention and Tactical Response Teams. Updates to the Policy and Procedures Manual will continue and PA Accreditation status will continue to be sought

### *2016 Accomplishments*

- During the last twelve months, police responded to 4,879 calls for service, a 2% increase over the previous period. Serious crime is up 8% (120 crimes in first nine months of 2015 compared to 129 in 2016); all crime is down 2%. This maintains our status as one of the state's and nation's safest communities.

- Officers made over 2,490 traffic stops, 228 criminal arrests, and over 279 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. Three drivers and three trucks (separate occasions) were placed out of service due to serious safety violations.
- 113 background checks were completed.
- The Drug Detective conducted or participated in over 53 Drug/Drug Task Force incidents, including one involving the death of a woman from Philadelphia whose body was found discarded along Nixon Rd. in February. Additionally, nineteen other cases not related to drugs were investigated. (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).
- The detectives investigated 112 cases, including the Jean Tuggy homicide in January. This case remains open.
- One incidence of suicide occurred and was investigated.
- The subcommittee of the County Criminal Justice Advisory Board formed in 2015 to address the opiate epidemic expanded into the broader based HOPE Coalition. The Chief remains a member and the law enforcement representative. Four Town Hall meetings were held, and scientifically based practices were sought to direct the Coalition's efforts. In the last three years, there have been seven opiate drug deaths in the township. The department began carrying Naloxone (opiate antidote) in all the patrol cars in February, and a Prescription Drug Drop Box was installed in the lobby in June.
- Processed over 315 items of evidence or property that were recovered, found, seized or kept for safekeeping.
- Completed the promotional process for one corporal and two sergeant positions. One officer position left vacant by the retirement of a senior sergeant remains open pending completion of the selection/hiring process. Dates/times are being selected for the written and physical ability test. (In accordance with Strategic Plan Goal 2.0 to maintain staffing and expertise in keeping with demands of the growing population.)
- Officers responded to 113 serious crashes, two of which resulted in a fatality. The investigations into the fatalities were led by our certified crash reconstructionist. (In accordance with Strategic Plan Goal 2.0 to maintain expertise in keeping with demands).
- Officers responded to 143 calls involving persons in emotional or mental health crisis, utilizing the tenets proposed in Crisis Intervention Team training. Most were referred for mental health services.
- Seven cases were referred to Children & Youth Services and seven 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 several ride-alongs, crime scene processing demonstrations and station tours. The Chief continued

participation in the Community and Campus in Unity group, formed last year to promote a multi-cultural community that respects and celebrates diversity, as well as providing a place to address issues that are divisive. (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.

- Approximately 50 child safety seat inspections were conducted by specially trained officers.
- The tactical, containment and negotiation teams responded to a few 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 president of the Central PA Chiefs of Police Association.
- Progress continued on the completion of the policies and proofs of compliance for Accreditation; some proofs expired and newer ones need to be entered into the tracking system. (Strategic Plan Goal 7.0).
- Support of the Child Advocacy Center by Advisory Board membership (Chief) and Multi-Disciplinary Investigative Team membership (Detective) continued. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- A detective was assigned to the Elder Abuse Task Force.
- 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). (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- Continued officer presence in local public and private schools to increase safety and communication. (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. It is anticipated that the necessary legacy data will be converted and the new system will be live by end of year (2017).
- Continued work with the Community Communications Coordinator to increase the number of timely articles for publication. (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 & subpoena requests.

### *2017 Initiatives*

- Attain Accreditation Status. (Strategic Plan Goal 7.0).
- Complete hiring and training process of open officer position left vacant by a retirement. (In accordance with Strategic Plan Goal 2.0 to maintain staffing and expertise in keeping with demands of the growing population.)

- Participate in data conversion, installation, and field roll out of the new regional mobile data and records management system. (Strategic Plan Goal 8.0 Enhance and continue regional programs that positively affect quality and cost of service delivery).

## MOBILE COMMAND POST OPERATING EXPENDITURES

This line item represents the anticipated operating expenses of the Mobile Command Vehicle. These expenses are shared among County Police Agencies and the Centre County Emergency Communications Center.

| | |
|---|---|
| Fuel | $500 |
| Vehicle Maintenance | $2,400 |
| Cleaning | $128 |
| Vehicle Insurance (Penn Prime) | $744 |
| Mobile Computer Software Costs (3 @ $1,000 each; new system) | $4,500 |
| Mobile Hotspot (12 mos. @ $40/mo.) | $480 |
| Consumables | $100 |
| Equipment Upgrades | $200 |
| Satellite Phone | $720 |
| IT services | $1,700 |
| Vehicle Storage | $1,280 |
| **Total** | **$14,032** |

| **410.110 Police Chief Salary (see attached salary schedule) (does not include merit)** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$98,983** | **$99,973** | **$101,804** | **$102,822** |

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

| **410.112 Police Officers Salaries (see attached salary schedule)** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$1,394,223** | **$1,480,445** | **$1,468,631** | **$1,513,665** |

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

| 410.114 Police Staff Salaries (see attached salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $76,261 | $76,116 | $77,544 | $78,947 |

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

| 410.179 Longevity Pay | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $18,269 | $20,284 | $20,281 | $19,287 |

Per the current collective bargaining agreement, the township pays longevity based on a percentage of base 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 2017: Daniel Lewis, Caleb Clouse and Ryan Plunkett.

| Officers hired prior to 1/1/2000 | | | Officers hired after 1/1/2000 | | |
|---|---|---|---|---|---|
| **Employee** | **Date of Hire** | **Amount** | **Employee** | **Date of Hire** | **Amount** |
| Sgt. Chris Albright | 09/28/1992 | $2,706 | Det. Jon Mayer | 040/4/2006 | $1,000 |
| Sgt. Tim Stringer | 08/01/1995 | $2,381 | Cpl. Brian Rose | 01/02/2007 | $900 |
| Off. Andrew J. Ettaro | 07/01/1998 | $1,900 | Off. Walter Embser | 01/02/2007 | $900 |
| **Officers hired after 1/1/2000** | | | | | |
| **Employee** | **Date of Hire** | **Amount** | Sgt. Shawn Morrison | 12/01/2007 | $900 |
| Off. Mike Lamb | 11/19/2001 | $1,200 | Off. Jeff White | 07/01/2008 | $800 |

| | | | | | |
|---|---|---|---|---|---|
| Sgt. Ryan Hendrick | 05/01/2001 | $1,200 | Off. Bill Chambers | 08/01/2008 | $800 |
| Det. Josh Martin | 10/18/2004 | $1,200 | Cpl. Devon Moran | 02/01/2009 | $700 |
| Off. Travis Park | 12/05/2005 | $1,100 | Off Shawn Slater | 01/01/2010 | $600 |
| Off. Kevin Laudenslager | 01/30/2006 | $1,000 | | | |

| **410.180 Public Safety Overtime** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$151,568** | **$148,045** | **$135,606** | **$153,021** |

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) | $14,205 | Drive Safe (Grant) | $3,000 |
| BNI/Drug Task Force | $12,000 | STEP | $6,000 |
| Buckle Up (Grant) | $3,000 | Community Relations/Crime Prevention Programs | $5,300 |
| PSU (Football games & Ag Progress) | $50,000 | General | $59,516 |

| **410.191 Uniform Equipment Purchases** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$24,485** | **$36,549** | **$30,000** | **$21,866** |

This account reflects the cost of outfitting new officers and replacement of worn or damaged items of existing officers. No officers are due for personal ballistic vests this year, however one is included for a potential new hire.

| | | | |
|---|---|---|---|
| Outfit 1 officer (includes handgun & portable radio). | $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 |
| Raingear for 2 TRT members (2 @$500 each) | $1,000 | Vehicle Immobilizing Device (Boot) | $700 |
| Ballistic Vest (1 @ $1000) | $1,000 | Unanticipated items | $2,500 |

| 410.210 Office Supplies | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$2,388** | **$3,800** | **$3,800** | **$3,800** |

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

| 410.225 Criminal Investigations | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$1,529** | **$2,734** | **$6,000** | **$6,500** |

The Criminal Investigations Section uses forensic and investigative materials and services relative to its function. Crime scene processing items such as fingerprint lifters and powders, filters, impression compounds, DVDs, flash drives, DNA swabs, evidence packaging materials, etc. are included ($1,200) as well as costs for interpreters, statement transcription, and outside the area witness or suspect investigative interview and/or transportation expenses 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). Lastly costs for evidence destruction are included.

| 410.231 Vehicle Fuel - Gasoline | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| | **$29,488** | **$48,827** | **$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.

| **410.233 Vehicle Fuel – CNG** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$2,388** | **$8,750** | **$4,000** | **$6,720** |

Four (4) CNG patrol vehicles (Tahoes) are estimated to use an average of $140 per month each.

| **410.234 Oil, Lubrication and Fluids** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$3,662** | **$6,000** | **$3,300** | **$5,000** |

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

| **410.240 General Expenses** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$4,623** | **$9,400** | **$7,500** | **$8,000** |

This account is necessary for a wide variety of items or services that are necessary to ensure 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. Also included are employee random drug and alcohol testing charges.

| **410.242 Ammunition & Related Expenses** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$10,563** | **$11,000** | **$12,000** | **$12,500** |

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. | $12,050 |
| Fees to use ranges or other facilities for firearms training ($250 Outdoor Sportsmen's Club, $200 Fulcomer Farm) | $450 |

| **410.249 Community Relations/Crime Prevention** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$2,137** | **$2,500** | **$2,500** | **$2,500** |

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

| 410.251 Vehicle Parts | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $28,869 | $30,000 | $30,000 | $30,000 |

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

| 410.315 DNA Testing | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $10,000 | $0 | $10,000 |

Beginning in 2014, $10,000 is budgeted for DNA testing at a private lab as recommended for budget inclusion by the county prosecutor. A private lab would only be utilized in special cases where the State funded (PSP) lab processing time of several months would be detrimental to the welfare of residents, as in cases of serial personal injury crime offenders, or where there is an otherwise urgent need for a quicker evidentiary turnaround time. This line item was not utilized in 2015, nor in 2016 at time of writing.

| 410.317 Contracted Salaries & Wages/Equipment (DUI) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $20,767 | $28,424 | $28,424 | $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 $43,435 for 2017 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.

| 410.320 Communications | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $9,218 | $9,300 | $9,300 | $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.

| 410.327 Radio Maintenance | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $878 | $500 | $209 | $500 |

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

| 410.330 Transportation | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $3,984 | $4,000 | $4,000 | $4,100 |

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

| 410.340 Printing & Advertising | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $3,517 | $4,000 | $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 (2017).

| 410.370 Repairs & Maintenance | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $8,380 | $7,500 | $7,500 | $7,500 |

| Description | Rate | Amount |
|---|---|---|
| Kyocera 3010 B&W copier lease (Wells Fargo) | $131.33/mo. | $1,576 |
| Kyocera 3010 B/W copier maintenance (NCDS) | $50/qtr | $200 |
| Taskalfa 3051CI Color copier lease (Wells Fargo) | $297.54/mo. | $3,570 |
| Taskalfa 3051CI Color copier maintenance (NCDS) | $450/qtr | $1,800 |
| Taskalfa 4550 color copier usage (admin copier) | | $350 |

| 410.380 Outside Vehicle Repairs | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| | **$7,948** | **$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** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$8,975** | **$14,780** | **$8,500** | **$18,127** |

| | | | |
|---|---|---|---|
| International Association of Chiefs of Police (IACP) Memberships (2) $525 & Conference (1 person) in Phila. in October | $1,000 | Accreditation Coalition Membership ($125) & conference (3 to attend) in Harrisburg area in July. | $1,080 |
| Pennsylvania Chiefs of Police Membership ($130) & Conference (1) in Camp Hill in July | $1,300 | MAGLOCLEN Department Membership ($400) & Conference (1 @ $800 Atlantic City, NJ in April) | $1,200 |
| Central PA Chiefs of Police Association Membership ($60) & 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 | $300 | CWCOG (Central Westmorland Council of Governments) | $200 |

| | | | |
|---|---|---|---|
| detectives (1 @ $300 each). | | Integrated Co-operative Purchasing Membership (for 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 | CIT International Conference Ft. Lauderdale in Aug (1@ $395) + airfare, hotel, meals, ground transp. | $1,950 |
| 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 | $525 | Crimes Agst Children Conf in Dallas, TX in August 9. 4 days. Regisn $550, Airfare $700, Hotel $600, Meals $200, Shuttle $30/ (1 @$2,080 & 1 @ $1,480 (share room)) | $3,560 |

| **410.450 Contracted Services** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$45,955** | **$54,078** | **$38,000** | **$66,010** |

| | |
|---|---|
| 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 and interfaced to the County computer aided dispatch system. Legacy data will be converted as necessary.<br><br>Our share of the system costs is anticipated to be about $124,375 (12.5% share of $995,000), paid in four milestone increments. We have included funding for this anticipated large expense for the past few years in a separate account.<br><br>Additional costs are calculated on a per car unit basis, and include airtime from a digital service provider. Cost is typically about $4,800 ($40/unit/mo. *10 units). IT support for the system is separate from the Township IT budget @ $9,200.<br><br>$26,000 is included for the implementation of the new records management system by a consultant. | $40,000<br><br><<<<<br><br>Included in Capital Reserve Account |
| State labs have a backlog of 8-12 months that does not meet our constituents' needs. This budget item is for services from a private Digital Forensic Examination Service ($400/month * 12 months). This is a contracted service. | $4,800 |

| | |
|---|---|
| The Department owns and maintains our uniforms. This is estimated cost for uniform cleaning ($312/mo.*12), detectives clothing allowance as per the collective bargaining agreement (3 @ $750 each), and the Chief's non-uniform cleaning allowance ($300). | $6,300 |
| The Public Works Department typically washes Police Department vehicles. This account provides for an occasional cleaning when Public Works personnel are not available (one wash per week X 20 weeks X 13 cars X $5 = $1,300), as well as once a year detailing at $1,350 (9 @$150). | $2,650 |
| This figure is the township's share of the Mobile Command Vehicle capital and operating Costs. | $2,806 |
| This line item is the township's anticipated contingency share of Centre County Tactical Response Team outfitting and operating costs, including the vehicle. | $500 |
| AED (Automated Electronic Defibrillator) & Naloxone Administration Medical Direction | $1,000 |
| This is for maintenance, vandalism/tampering alerts & data access for our 3 existing & 1 new post mounted speed signs. This is a substantial discounted price as we serve as the beta test site for the township based company. | $2,000 |
| This is the yearly maintenance software cost for the interview room recording system. | $1,660 |
| This is our department's share of the cost to maintain the CIT program. The grant expired Sept. 2016. | $3,094 |
| This is a new cost to provide kennel services for stray pets at *Pets Come First* since our local veterinarian is no longer able to provide this service. | $1,200 |

| **410.460 Education** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$6,634** | **$27,375** | **$1,318** | **$0** |

No officers have submitted for college degree coursework this year

| 410.461 Officer Training | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $11,608 | $16,320 | $9,775 | $17,240 |

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. We have three new supervisors and one new detective this year, all of whom need additional training commensurate with their new positions. Many courses are offered through the IACP, PA Chiefs of Police Association, MAGLOCLEN, PATC (Public Agency Training Council) or other similar organizations, and entail a registration fee of anywhere from nothing to $500. Lodging and food are subject to location. Sessions that are expected to be available this year are:

- $600 to attend recertification for Simunitions Scenario Instructor Recertification. (Resubmission)
- Recertification training for truck inspectors (2 days), crash reconstructionist update (1 day), field training officer (5 days), (applicant) background investigator (3 days), police supervisor training (1-5 days) – these will all be held locally or in Harrisburg to keep costs to a minimum. $6,000
- Internal affairs investigator (2 Sgts for 3 days & $325 registration each) $1,200
- Field Training Officer (FTO) Manager (1 @ $1,000)
- $4,000 tuition for Staff & Command School for one senior supervisor. University Police anticipate sponsoring this training in 2017, which consists of two week on/two week off sessions for a total of ten weeks.
- $3,000 misc. for webinars and 1-5 day sessions for patrol officers and other staff members.
- $840 for annual in-service training local days (2 days @ $20/day*22 officers). These trainings are specific to Centre County and are chosen by the local chiefs to meet current needs.
- Misc. training materials-$600.

| 410.462 Academy Training | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $19,054 | $4,600 | $34,318 |

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 vacancy left by the retirement of a senior sergeant. This would leave openings for two new officers to attend the academy training program. The state does sometimes reimburse for part of these expenses and any such opportunity will be sought.

| | | |
|---|---|---|
| Tuition | 2 @ $4,000 each | $8,000 |
| Lodging | $70/night for 105 nights' times 2 | $14,700 |
| Meals | $46/day for 105 days' times 2 | $9,660 |

| | | |
|---|---|---|
| Travel | 145 miles @ $.60/mile times 4 | $348 |
| Parking | $115/month times 2 | $1,610 |
| Total | | $34,318 |

| 410.750 Non Capital Equipment | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$-1,215** | **$8,500** | **$8,500** | **$0** |

No items are budgeted for 2017.

## 411 FIRE PROTECTION

| 411.530 CRCOG Fire Operating Contribution | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $262,219 | $276,819 | $276,819 | $292,877 |

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 2017 COG Budget.

| Year | Rate | Amount | $ Change |
|---|---|---|---|
| 2017 | 32.44% | $292,877 | $16,058 |
| 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 |

| 411.540 Contribution to Warriors Mark Fire Company | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $2,500 | $2,500 | $3,500 |

The Warriors Mark Fire Company provides fire protection service to portions of the southwestern part of the township. The Board of Supervisors elected to increase the donation amount in 2017 to $3,500.

| 411.541 Contribution to Port Matilda Fire Company | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $2,500 | $2,500 | $3,500 |

The Port Matilda Fire Company provides fire protection service to portions of the western part of the township. The Board of Supervisors elected to increase the donation amount in 2017 to $3,500.

| 411.750 CRCOG-Fire Capital Equipment Contribution | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $78,811 | $84,460 | $84,460 | $93,731 |

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 2017 COG Budget.

| Year | Rate | Amount | $ Change |
|---|---|---|---|
| 2017 | 32.44% | $93,731 | $9,271 |
| 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 |

| 411.990 Foreign Fire Relief Funding | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $139,519 | $139,519 | $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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $500 | $500 | $500 |

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

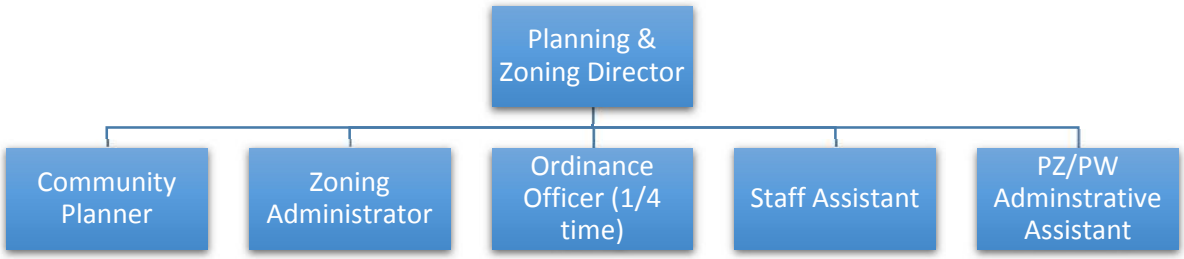
## 413 ORDINANCE ENFORCEMENT

| 413.364 Sewage Enforcement Services | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $240 | $300 | $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, Staff Assistant, and a part-time Ordinance Officer currently staff the Planning and Zoning Department. In 2017, the Planning & Zoning/Public Works Administrative Assistant will be transferred from the Public Works Department to provide support to both departments. The Community Planner continues providing support to the present staff with the plan review process and large Planning and Zoning projects such as the Zoning and SALDO updates. The Ordinance Officer enforces Weed and Grass and Sidewalk ordinances as well as providing support to the Ferguson Township Police Department for parking violations and animal enforcement.

## *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).
- Continue to assist with workforce-housing guidelines and participate with membership to the Centre County Housing & Land Trust.
- 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 2016, staff worked on the following projects:

- Initiated the Request for Proposal process in order to hire a certified Planning Consultant for the Zoning and Subdivision and Land Development Revision. Contracted with Environmental Planning and Design LP of Pittsburgh to assist with the revisions.
- Worked with the public on Zoning Ordinance Amendment requests related to Daycare uses within the TSD, the use of Domestic Chickens as an allowable accessory use, updated Turf Grass, Weeds and Other Vegetation Ordinance incorporating natural landscapes, ordinance eliminating reference to Pre-Final Design and the allowance of Personal Care Homes within the TTD.
- Worked with State College Borough Planning staff on exploring Terraced Streetscape District/Urban Village common land use planning and urban design issues.
- Land development plan review, including the larger plans such as Young Scholars 2nd Floor Addition, State College Alliance Church, Weis Gas-N-Go/Dunkin Donuts, Buffalo Wild Wings, The Crossings, Toll Brothers Planned Residential Development (PRD); Whitehall Road Regional Park; and various phases of Pine Hall TTD, Saybrook, the Landings and Foxpointe.
- Staff coordination with the Source Water Protection Work Group to develop a new Source Water Protection Overlay District.
- Continued updates to the sign ordinance in relation to the Gilbert v. Reed case.
- Continued progress toward updating the 2009 Official Map.

- Participated in Strategic Plan Focus Groups and Board of Supervisors Work session.
- 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 2017, 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 Zoning and Subdivision and Land Development Ordinances with EPD, LP.
- 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 2017, 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, Pine Hall and the Terraced Streetscape District remains affordable for future homeowners. Coordinate this work with the staff of the Centre County Housing & Land Trust.
- Continued discussion of the Terraced Streetscape District opportunities.
- 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. Additionally, Pine Hall General Master Plan may be significantly modified from the originally approved plan and must be approved before phasing and submission of specific implementation plans.
- Through the Zoning/Subdivision and Land Development revisions, analyze the Rural Residential zoning district with respect to current permitted uses and potential for other

allowable uses. In addition, Research and analyze best practices in agricultural zoning 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:

- Complete the Official Map and conduct Planning Commission review and Board of Supervisors consideration for adoption.
- Begin revisions to the 2009 Recreation, Park and Open Space Plan.
- Research Sustainability/Green Design principles and incentives that may be implemented within the revised Zoning and Subdivision and Land Development Ordinances.

| 414.110 Planning and Zoning Director Salary (see salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $55,219 | $73,225 | $74,566 | $75,928 |

This account reflects the base 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) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $58,081 | $59,228 | $60,382 | $61,288 |

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

| 414.114 Planning and Zoning Administrative Staff Salaries (see salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $67,151 | $81,347 | $90,399 | $120,514 |

This account includes the salaries for the township's Receptionist, Community Planner and a new Administrative Assistant from engineering.

| 414.115 Ordinance Enforcement Officer's Salary (see salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $13,728 | $16,741 | $17,413 | $18,737 |

Average of 25 hours per week @ $14.41/hr. (25*52*$14.41). 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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,125 | $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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $182 | $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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $5,603 | $15,000 | $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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $681 | $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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $2,734 | $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 |

| 414.370 Maintenance Agreements | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $85 | $700 | $2,000 | $500 |

This account records the internal copy and printing costs related to the Planning and Zoning Department. For 2017, the budget is reduced as the result of engineering obtaining a color copier, drastically reducing the use of the Administration copier by the planning department.

| Description | Rate | Amount |
|---|---|---|
| Taskalfa 4550 Color copier use (admin copier) | | $500 |

| 414.420 Dues, Subscriptions, Memberships | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $5,726 | $4,923 | $2,418 | $7,930 |

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 National Floodplain Management Conference, Zoning Administrator - Kansas City, MO April 30-May 5 | $2,200 | Subscription to Zoning Practice | $95 |
| Dues PA Planning Association (PPA) 45% of APA dues | $350 | Subscription to Zoning Bulletin | $325 |
| Membership American Planning Association (APA) | $350 | Subscription to Journal of the American Planning Association | $48 |
| Dues American Institution of Certified Planners (Director and Community Planner) (AICP) | $300 | Dues Central PA Safety Association (CPSA) | $30 |
| American Red Cross Certifications x4 (CPR) | $32 | PA Governors Safety Conference, Zoning Administrator- Hershey, PA (every other year) | $600 |
| Certification for Playground Safety Inspections (*1/3 of total for 3yr. certification – Certified in 2016/Starting 2017) | $250 | 2017 PA American Planning Association Conference (State College, PA) (2) Planners, Zoning Administrator & (4) PC Members) | $2,000 |

| 414.450 Contracted Services | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $270 | $300 | $500 | $500 |

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

| 414.461 Training Seminars | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| | **$0** | **$2,800** | **$0** | **$2,800** |

This represents the cost of animal control training for the Ordinance Officer ($800). It also includes training for planning commission. ($2,000)

| **414.530 COG Planning Agency** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$76,601** | **$65,277** | **$65,277** | **$74,261** |

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 2017 COG Budget.

| Year | Rate | Amount | $ Change |
|---|---|---|---|
| 2017 | 28.20% | $74,261 | $8,984 |
| 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 |

| **414.531 Centre County-MPO** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$30,754** | **$28,191** | **$28,191** | **$30,787** |

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 2017 COG Budget.

| Year | Rate | Amount | $ Change |
|---|---|---|---|
| 2017 | 28.20% | $30,787 | $2,596 |
| 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 |

| 414.750 Non Capital Equipment | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$290** | **$0** | **$500** | **$0** |

Nothing is budgeted for the current year.

## 415 EMERGENCY SERVICES

| 415.530 Emergency Management / COG Contribution | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $29,505 | $30,941 | $30,941 | $35,469 |

This represents the Township's contribution to the Centre Region Emergency Management Program. For further details, please refer to the 2017 COG Budget.

| Year | Rate | Amount | $ Change |
|---|---|---|---|
| 2017 | 28.20% | $35,469 | $4,528 |
| 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 |

| 415.531 Emergency Management /COG Contingency | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $327 | $0 | $0 | $479 |

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 2017. For further details, please refer to the 2017 COG Budget.

| Year | Rate | Amount | $ Change |
|---|---|---|---|
| 2017 | 28.20% | $479 | $479 |
| 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 |

## 421 Health & Welfare

| 421.318 Health Officer Services | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $8,133 | $8,500 | $8,500 | $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.

| Quarter | Restaurants/Retail | Others |
|---|---|---|
| 4th Qtr 2015 | 22 | 5 |
| 1st Qtr 2016 | 10 | 0 |
| 2nd Qtr 2016 | 22 | 4 |
| 3rd Qtr 2016 | 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, and 9 Road Workers under the direction of the Public Works Director. Part-time workers are hired in the summer to assist with road maintenance and in the winter to assist with plowing.

### *Public Works Maintenance Section Accomplishments for 2016*

- Paved Knob Hill
- Performed pavement base repair on Wyandotte Lane, Wyoming Avenue, Delaware Road, Blue Course Drive, Conover Lane, Kennelworth Court, Ash Avenue, Science Park Court, Cherry Lane, Sleepy Hollow Drive in advance of contract paving and on other roads as needed 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, and shoulder backup on certain capital projects.
- 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 monthly rounds of street sweeping,
    - ✓ Completed multiple rounds of mowing along rural roadsides and undeveloped parkland and storm water basins,
    - ✓ Patched and repaired potholes or edge drop offs as necessary,
    - ✓ Performed winter snow and ice removal operations,
    - ✓ Replaced and repaired roadside signs,
    - ✓ Removed approximately 132 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,

Public Works 2017 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.) The following are anticipated tasks and goals for the Road Crew for 2017:

January and February

Winter operations

Equipment Maintenance

Building Maintenance

Clear and grub work in parks if necessary

March

Winter operations

Prepare for Spring operations

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 Iroquois 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

| 426.368 Recycling, collection & disposal | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $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.

## 430 PUBLIC WORKS – ADMINISTRATION

| 430.191 Uniform Service | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $5,100 | $5,700 | $6,700 | $6,500 |

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

| 430.231 Gasoline | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $8,036 | $10,000 | $8,000 | $10,000 |

Public Works vehicles will consume approximately 4,000 gallons of gasoline estimated at $2.50/gallon. Our cost on 9/23/16 was $1.560/gallon**.**

| 430.232 Diesel Fuel | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $35,235 | $30,600 | $28,000 | $30,600 |

Public Works vehicles will consume approximately 12,000 gallons of diesel at $2.55/gallon. Our cost on 9/23/16 was $1.573/gallon.

| 430.234 Oil, Lubricants, and Fluids | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $8,099 | $7,000 | $7,500 | $7,500 |

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.

| 430.238 Clothing/Personal Protective Equipment | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $6,841 | $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.

| 430.240 General Expense. | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $18,619 | $20,000 | $20,000 | $21,000 |

This account covers miscellaneous items such as gasses, hydraulic fittings, 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.

| 430.260 Small Tools and Equipment | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $7,068 | $7,000 | $8,000 | $8,000 |

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.

| 430.320 Communications | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $2,571 | $1,200 | $1,200 | $1,200 |

This account represents the cost of phone reimbursement for the road crew for the months November through March (6 months) at $20 per month each.

This also includes the cost of the township's business use share of 2 public works employees' personal cell phones for payment in lieu of pagers at a rate of $20 per month.

| 430.327 Radio Maintenance | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,143 | $2,000 | $1,000 | $2,000 |

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

| 430.370 Repairs & Maintenance | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,968 | $2,500 | $2,238 | $2,238 |

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

| Description | Rate | Total |
|---|---|---|
| Copier Lease M3550IDN (Wells Fargo) | $86.50/mo. | $1,038 |
| Copier Maintenance M3550IDN (NCDS) | $50/qtr | $200 |
| Miscellaneous Items | | $1,000 |

| 430.384 Equipment Rentals | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $8,177 | $12,500 | $12,500 | $15,400 |

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

| 430.420 Dues, Subscriptions, Memberships & Seminars | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $2,161 | $3,385 | $3,300 | $4,385 |

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 | Foremen supervisory training, Drug and alcohol awareness training, Road worker LTAP training, equipment expo, welding certification, confined space entry | $1,400 |
| Magazines and Publications | $150 | NTEA convention and Work Truck Show, Superintendent and Mechanic, Indianapolis, IN | $1,335 |

| 430.450 Contracted Services | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $100 | $100 | $100 | $15,100 |

This account captures the costs for contracted services including video inspection and cleaning of storm pipes and inlets. This work was previously included under line item 408.317 Engineering Specialties.

This also includes $100 for fuel tank registration fee is paid to the state for the regulation of two underground fuel tanks and testing.

| 430.750 Office Equipment | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $200 |

This account reflects the cost of miscellaneous office equipment less than $2,500 or with a lifespan of less than one budget cycle.

## 432 PUBLIC WORKS-SNOW REMOVAL

| 432.222 Chemicals | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $95,703 | $65,650 | $65,650 | $50,000 |

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 $77.09 (2016/2017 price) per ton, down $.01/per ton from last year. In 2017, 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 2017, $50,000 is allocated for salt in the General Fund and the remainder is allocated to the Liquid Fuels Fund. Calcium Chloride is also paid out of the Liquid Fuels Fund ($2,000)

| 432.240 General Expense | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $2,655 | $4,000 | $4,000 | $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.

| 432.450 Contracted Snow Removal | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $4,415 | $14,300 | $10,000 | $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, Prestwick Blvd., Northwick Blvd, Southwick 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 approximately 2 miles of contract plowing in the TTD.

## 433 PUBLIC WORKS-SIGNALS & SIGNS

| 433.245 Street Signs and Supplies | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $17,831 | $15,000 | $13,000 | $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.

| 433.361 Traffic Signal Charges | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $10,965 | $9,600 | $12,400 | $12,400 |

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

| 433.372 Traffic Signal Repair (Parts & Labor) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $6,145 | $9,000 | $9,000 | $9,000 |

This budget item covers contracted traffic signal repairs and parts necessary to maintain the township's ever-increasing number of traffic signals, (22 signals 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.

| | |
|---|---|
| 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 include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $56,411 | $57,114 | $58,104 | $57,971 |

This line item represents base salary for the Mechanic.

| 437.180 Mechanic Overtime | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $534 | $1,000 | $100 | $1,000 |

This line item represents overtime for the Mechanic as needed.

| 437.240 General Expense | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $3,981 | $4,100 | $2,500 | $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. Since the line item amount is so small compared to the threshold for a capital purchase, the percent of variation of budget vs spent can vary greatly.

| 437.250 Repair and Maintenance Supplies - Vehicle & Equipment Parts | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $62,611 | $50,000 | $60,000 | $60,000 |

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.

| 437.370 Maintenance and Repairs (outside) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $9,769 | $8,000 | $11,000 | $11,000 |

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

## 438 PUBLIC WORKS-HIGHWAY MAINTENANCE

| 438.112 Road Superintendent Salary (see salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $68,107 | $69,899 | $71,283 | $72,836 |

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

| 438.114 Road Crew Salaries (see salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $444,531 | $465,464 | $463,182 | $470,857 |

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

| 438.115 Part-time Help Wages | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $36,728 | $50,220 | $30,000 | $51,325 |

The Township Public Works Department hires individuals to help with seasonal work as noted below.

| GROUP | CALCULATION | AMOUNT |
|---|---|---|
| Road Crew Summer Help | 2 people X 31 wks. x 40 hrs./wk. x $12.00/hr. | $29,760 |
| Road Crew Winter Help | 2 people x 24 wks. x 20 hrs./wk. x $12.00/hr. | $11,520 |
| Mechanic helper for summer | 16 wks. x 40hrs/wk. x $10.25/hr. | $6,560 |
| Mechanic helper during school | 34 wks. X 10 hrs./wk. x $10.25/hr. | $3,485 |

| 438.180 Overtime | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $34,285 | $46,546 | $21,917 | $53,263 |

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. Other overtime is used for emergency call out such as flooding, sign replacement or hazardous conditions.

| 438.245 Supplies & Materials (non-liquid fuels) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $6,511 | $6,000 | $13,000 | $13,000 |

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. FTPW continues to purchase topsoil for capital project restoration which has increased the cost of this line item.

## 447 TRANSIT SYSTEM

| 447.530 Centre Area Transportation Authority (CATA) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $86,495 | $120,024 | $121,760 | $130,752 |

The Centre Area Transportation Authority (CATA) operates on a fiscal year ending June 30, and therefore, the first six months of 2017 are based on CATA' s current 2016/2017 budget (FT $99,012 Operating + $26,893 Capital) ending on June 30, 2017. For 2017, the township budget reflects a possible change to the operating funding formula for municipal shares. Rather than using the Miller formula, the new formula is simpler and relies on population, route miles and system stops. This does not affect the capital shares. The township budget reflects a 3% increase for CATA's 2017/2018 operating budget amounts and 25% increase in the capital shares. For more information, please refer to CATA's budget and related funding formula documentation.

Alternative Local Share Allocation Formula

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Required Total Local Share | $578,222 | | | | | | (increases 5% annually) | | | |
| Penn State Contribution | $141,039 | | | | | | (increases 5% annually) | | | |
| Contracted Municipalities Contribution | $52,188 | | | | | | ($0.52 per mile, rate to increase 5% annually) | | | |
| Member Municipalities Contribution | $384,995 | | | | | | Total Local share minus Penn State and External | | | |
| factors | Percentage of Population | | Percentage of Route Miles | | Percentage of System Stops | | | | | |
| weight | 30% | | 35% | | 35% | | | | | |
| | $115,499 | | $134,748 | | $134,748 | | $384,995 | 17/18 | 16/17 | % Change |
| State College Borough | 25% | $28,809 | 38% | $51,166 | 21% | $28,485 | Operating Share Totals | $108,461 | $104,142 | 4.1% |
| Ferguson Township | 30% | $34,902 | 23% | $30,539 | 28% | $37,172 | | $102,614 | $99,012 | 3.6% |
| College Township | 14% | $16,170 | 16% | $22,116 | 21% | $27,879 | | $66,165 | $65,241 | 1.4% |
| Patton Township | 21% | $24,463 | 21% | $28,907 | 23% | $31,313 | | $84,683 | $77,125 | 9.8% |
| Harris Township | 10% | $11,153 | 1% | $2,019 | 7% | $9,899 | | $23,072 | $22,254 | 3.7% |

| CATA Budget | Operating | Capital | Total |
|---|---|---|---|
| 3rd Qtr 2016 | $24,753 | $6,723 | $31,476 |
| 4th Qtr 2016 | $24,753 | $6,723 | $31,476 |
| 1st Qtr 2017 | $25,496 | $8,404 | $33,900 |
| 2nd Qtr 2017 | $25,496 | $8,404 | $33,.900 |
| Total | $100,498 | $30,254 | $130,752 |

## 452 PARKS & RECREATION

| 452.530 CRCOG – Parks & Recreation Contribution | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $369,414 | $406,177 | $406,177 | $426,769 |

The Centre Region COG Parks and Recreation Department provides both parks maintenance and programs for the township owned parks that are developed with facilities. Please see the 2017 COG Budget for more information.

| Year | Rate | Amount | $ Change |
|---|---|---|---|
| 2017 | 29.43% | $426,769 | $20,592 |
| 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 |

| 452.532 CRCOG – Pools Capital Contribution | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $127,830 | $128,009 | $128,009 | $128,819 |

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 2017 COG Budget for more information.

| Year | Rate | Amount | $ Change |
|---|---|---|---|
| 2017 | 29.43% | $128,819 | $810 |
| 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 |

| 452.533 CRCOG – Nature Center Contribution | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$17,471** | **$18,457** | **$18,457** | **$23,331** |

This line item represents Ferguson Township's share of the Millbrook Marsh Nature Center. Please refer to the 2017 COG Budget for more information.

| Year | Rate | Amount | $ Change |
|---|---|---|---|
| 2017 | 28.20% | $23,331 | $4,874 |
| 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 |

| 452.534 CRCOG – Parks & Rec Capital Contribution | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$50,986** | **$51,818** | **$51,818** | **$45,616** |

This line item represents Ferguson Township's share of the Centre Region Parks & Recreation Capital. Please refer to the 2017 COG Budget for more information.

| Year | Rate | Amount | $ Change |
|---|---|---|---|
| 2017 | 29.43% | $45,616 | -$6,202 |
| 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 | |

## 453 SPECTATOR RECREATION

| 453.540 Community Contributions | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $2,110 | $3,550 | $2,100 | $3,550 |

The Board has adopted a policy to provide guidance on community contributions. Applications for funding are anticipated for the 2017 year from Discovery Space, 4th Fest, and First Night State College. This account provides funding for the following:

| Name | 2016 Contribution | 2017 Contribution |
|---|---|---|
| Discovery Space | $1,000 | $1,000 |
| 4th Fest | $1,000 | $1,000 |
| First Night State College (ice sculpture) | $500 | $550 |
| Undesignated Appropriation for Potential Applications | $1,000 | $1,000 |

## 454 TOWNSHIP PARKS OPERATING EXPENSES

| 454.220 Township Park Operating Expenses | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $900 | $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 PUBLIC WORKS - STREET TREES

Mission: Provide efficient, cost effective, and professional care for Township street trees.

The public works street tree program strives to improve and maintain a healthy and sustainable community forest that provides ecosystem services for all residents and visitors. Under direction of the Public Works Director, the Arborist is charged with administering the carrying out the objectives and duties including managing tree risk for public safety, promoting aesthetically pleasing landscaping, tree evaluations and removals, proper tree selection, increasing canopy coverage, proper tree maintenance, and public education. The Public Works Director and Arborist provide staff

support to the Ferguson Township Tree Commission whose role it is to provide advice to the Public Works Director and the Manager and the Board of Supervisors.

## Public Works Street Tree Section Accomplishments for 2016

Held the Township's first formal celebration of Arbor Day

Administered Contract 2016-C13 Street Tree Replacements including 132 street trees planted as a result of ash trees dying from the emerald ash borer

Administer the street tree pruning contract

Performed weekly roadside mowing on Blue Course Drive, Old Gatesburg Road, and Havershire Boulevard and various public property locations during peak growth season,

Maintained some tree mulch beds,

Planted 3 street trees

Issued 13 street tree permits

Provided staff support for Tree Commission meetings

Required the removal of hazardous trees on 8 properties

Managed a program to abate an outbreak of oak wilt in Park Hills

## Public Works Street Tree Goals for 2017:

Finalize the municipal tree plan being prepared by the arborist and tree commission

Manage oak wilt and ash borer tree diseases in accordance with policy and best practices

Obtain Tree City USA designation

Expand outreach and education efforts to residents, businesses, contractors, and utilities regarding tree care issues, permitting, ordinances, and best care practices

Continue to increase street tree species diversity as new trees are planted

Utilize and update the street tree inventory

Organize or participate in an Arbor Day Celebration

Hold a public hearing for tree removals

Prepare, bid, and oversee the annual tree pruning contract

Prepare, bid, and oversee the annual tree planting contract

Trim tree branches in response to requests from staff, residents, and motorists

Complete tree planting plan and installation for Thistlewood

| 455.114 Arborist Salary (see salary schedule) (does not include merit) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $20,250 | $54,540 | $55,080 | $56,150 |

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) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $71 | $46,500 | $30,000 | $39,312 |

This account is for seasonal workers to assist the Arborist with mowing, landscaping, and tree trimming for 26 weeks between April 15 and October 31 (3 *worker's x 26 weeks x 40 hrs./wk. x $12.60/hr.).*

| 455.220 Operating Supplies | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $2,000 | $1,000 | $1,000 |

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

| 455.240 General Expense | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $2,000 | $1,000 | $1,500 |

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

| 455.245 Supplies and Materials | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $500 | $1,000 |

This account includes materials and supplies needed by the Arborist for tree care such as tree anchors and cables.

| 455.260 Small Tools | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $2,000 | $1,000 | $2,000 |

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

| 455.370 Repairs & Maintenance | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $2,000 | $100 | $1,000 |

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

| 455.375 Street Tree Replacements | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $27,574 | $66,800 | $49,300 | $70,500 |

this account reflects the cost of replacing dead, diseased or damaged neighborhood street trees within the township right of way.

| 455.420 Dues & Subscriptions, Training | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $3,265 | $3,200 | $4,500 |

Dues subscriptions memberships include (note: the recertification fee is every 3 years). Beginning in 2017, the cost of training is included in this account, rather than separately under 01.455.461.

| | |
|---|---|
| ISA Membership | $130 |
| Penndel Chapter Membership | $47 |
| ISA Recertification (once every 3 years, due again in 2020) | $200 |
| ISA International Conference<br>July, 2017, Washington DC | $1,750 |
| Penndel Chapter Conference<br>March 2017, Manheim, PA | $650 |
| ISA CEUs, Pesticide CEUs, Other training | $210 |
| ISA Tree Risk Assessment Qualifications (TRAQ) (once every 5 years, next qualification is 2022) | $1,500 |

| 455.450 Contracted Services | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $35,373 | $25,000 | $72,000 | $65,300 |

Contracted services include stump removal, tree disease abatement such as oak wilt and the emerald ash borer, and tree pruning. In 2017, the following work is planned:

131 stump removals @ $50/ea. = $6,550

0 Ash tree injections in accordance with existing agreements

Oak wilt mitigation estimate = $25,000

Pruning 750 trees = $33,750 ($45 per tree)

Funding oak wilt mitigation could be accomplished with a “savings” account using a separate line item

The pruning budget request is increased from $25,000 to $33,750 to allow street trees to be trimmed on a more frequent basis with the goal of trimming each street once every 7 years

In addition, 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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $378,112 | $393,092 | $393,092 | $405,177 |

The 2017COG Budget provides funding for the operating costs for Library Services. For further details, please refer to the 2017 COG Budget.

| Year | Amount | $ Change |
|---|---|---|
| 2017 | $405,177 | $12,085 |
| 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 |

| 456.531 CRCOG - Schlow Centre Region Library Capital | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $23,240 | $23,240 | $22,824 |

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 2017 COG Budget.

| Year | Amount | $ Change |
|---|---|---|
| 2017 | $22,824 | -$416 |
| 2016 | $23,240 | $23,240 |
| 2015 | $0 | $0 |
| 2014 | $0 | |

## 458 SENIOR CITIZENS

| 458.530 CRCOG Senior Center | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $14,534 | $18,761 | $18,761 | $42,779 |

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 2016, the Senior Center moved from State College Borough Fraser Centre to the Nittany Mall. This change in location caused a substantial increase in use by Ferguson Seniors. For further details, please refer to the 2017 COG Budget.

| Year | Amount | $ Change |
|---|---|---|
| 2017 | $42,779 | $24,018 |
| 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 |

| 458.540 Ferguson Seniors | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $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

| 461.540 Spring Creek Watershed Commission Contribution | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $575 | $575 | $575 | $575 |

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

| 461.541 Spring Creek Watershed Monitoring | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| | **$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 2017.

## 462 COMMUNITY DEVELOPMENT AND HOUSING

| **462.540 Land & Housing** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$0** | **$0** | **$0** | **$5,000** |

For 2017, the Board authorized an investment in the Centre County Housing Development and Land Trust in an effort to support affordable housing and diversity.

## 463 ECONOMIC DEVELOPMENT

| **463.540 Economic Development** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$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

| **472.390 Interest on Escrow Accounts** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$458** | **$1,500** | **$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

| 481.192 Employer Social Security | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $261,083 | $292,474 | $281,845 | $305,135 |

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 2017. At this time, there are no employees with gross wages meeting the limit.

| 481.194 Employer Unemployment Compensation | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $13,262 | $14,850 | $13,858 | $16,135 |

Through the Pennsylvania Municipal League (PML) Unemployment Compensation Trust, the township secures its unemployment compensation insurance needs. For 2017, the tax is budgeted at a rate of 2.47% of gross payroll on the first $9,750 of each employee's compensation. This is a self-insured employment trust that provides the township with the lowest possible employment compensation insurance rates available.

***Calculating the 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 the calendar years are listed below

| | |
|---|---|
| 2015 | $9,000 |
| 2016 | $9,500 |
| 2017 | $9,750 |
| 2018 and after | $10,000 |

## 483 EMPLOYER PAID BENEFITS

| 483.197 Pension Expense (gross) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $480,180 | $392,866 | $392,866 | $411,001 |

In accordance with the township's auditor accounting for pensions, this account includes the pension liabilities as defined by the Police and Non-Uniform MMO. Since employee contributions are already deducted to determine the MMO, they are not deducted separately. The state Act 205 funding is listed separately as revenue.

| Description | 2016 | 2017 |
|---|---|---|
| Police MMO | 218,386 | 220,640 |
| Non-Uniform MMO | 174,480 | 190,361 |
| **Gross Pension Expense Subtotal** | **392,866** | **411,001** |
| Less State Funding | (332,473) | (332,473) |
| **Net Township Pension Cost** | **60,393** | **78,528** |
| Less Township Prefunding (10 months) NU | (145,400) | (158,634) |
| **Refund due to General Fund** | **-$85,007** | **-$80,106** |

## 486 INSURANCE & RISK MANAGEMENT

| 486.300 Safety Improvement Expenses | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $2,000 |

Beginning in 2017, this account is used to record the cost of the safety improvements made to obtain the Penn Prime Safety Grant Reimbursements.

| 486.350 Insurance Claims Expenses | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $23,857 | $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.

| 486.351 Property & General Liability Insurance | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $35,945 | $42,000 | $42,000 | $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.

| 486.352 Police Liability Insurance | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $20,508 | $23,500 | $25,200 | $25,200 |

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.

| 486.353 Public Officials Errors & Omissions Policy | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| | **$13,940** | **$17,500** | **$15,000** | **$15,000** |

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** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$155,944** | **$240,148** | **$177,699** | **$189,569** |

This line item represents the worker's compensation coverage for employees while on duty as required by federal law. The township contracts with Penn Prime as its source of worker's 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 2017, the experience modification is estimated to be .878, 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** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$19,333** | **$22,000** | **$24,250** | **$24,250** |

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** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$662** | **$777** | **$850** | **$850** |

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

## 487 EMPLOYEE BENEFITS

| **487.187 Health Insurance Waivers** | **2015 Actual** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$43,896** | **$34,326** | **$36,520** | **$45,428** |

This account reflects the 20% cost of payments made to employees in lieu of health insurance coverage. This amount is based on ten employees opting out of insurance. One employee waiver is included in deferred comp and not included in this table.

| Class | Qty | Monthly Rate (100%) | 20% of Annual Extended (12 mos.) |
|---|---|---|---|
| Single | 0 | $833.63 | $0 |
| 2 Party | 1 | $1,522.25 | $3,653 |
| Family | 8 | $2,175.79 | $41,775 |
| **Totals** | **9** | | **$45,428** |

| 487.195 Vision Insurance | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$7,747** | **$8,450** | **$7,143** | **$8,567** |

The township contracts with Davis Vision through the Pennsylvania Municipal Health Insurance Cooperative. There is no increase in rates for 2017.

| Class | Qty | Monthly Rate | Annual Extended (12 mos.) |
|---|---|---|---|
| Single | 10 | $5.29 | $635 |
| 2 Party | 12 | $13.77 | 1,983 |
| Family | 36 | $13.77 | 5,949 |
| **Totals** | **58** | | **$8,567** |

| 487.196 Health Insurance (gross) | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$753,803** | **$882,077** | **$863,849** | **$979,537** |

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 2017. 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 2017, health insurance is projected to increase 6.5%.

The township received a refund in the amount of $256,078 in 2016 for 2015 surplus, which is included in revenue, rather than offsetting the actual costs thereby more accurately reflecting true cost of health coverage.

| Class | Qty | Monthly Rate (91%) | Annual Extended (12 mos.) |
|---|---|---|---|
| Single | 10 | $758.60 | $91,032 |
| 2 Party | 11 | $1,385.25 | $182,853 |
| Family | 29 | $1,979.97 | $689,030 |
| Opt Out | 7 | | |
| **Totals** | **57** | | **$962,915** |

| 487.197 Retirement Health Savings Account | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$0** | **$10,500** | **$5,500** | **$5,500** |

In November 2007, the Board of Supervisors established a Retirement Health Savings Account for non-uniformed employees. The purpose of this program is two-fold, first to provide a value to earned and accumulated sick leave annually, second to provide value to accumulated sick leave at retirement. The goal of the program is to encourage employees to utilize sick leave in an appropriate manner throughout their employment with the township and to be rewarded for limiting their sick leave during the course of a year and then at retirement. This assumes 11 employees qualify for this program.

| 487.198 Dental Insurance | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$35,990** | **$41,850** | **$35,439** | **$41,847** |

The township contracts with United Concordia through the Pennsylvania Municipal Health Insurance Cooperative. There is no increase in rates for 2017

| Class | Qty | Monthly Rate | Annual Extended (12 mos.) |
|---|---|---|---|
| Single | 10 | $22.03 | $2,644 |

| | | | |
|---|---|---|---|
| 2 Party | 12 | $69.51 | 10,009 |
| Family | 36 | $69.51 | 30,028 |
| **Totals** | **58** | | **$41,847** |

| 487.199 Life Insurance | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$7,672** | **$8,500** | **$7,954** | **$7,983** |

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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$7,700** | **$8,039** | **$7,207** | **$8,177** |

This insurance provides all employees up to 26 weeks of compensation at 60% of base 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.

| 487.300 Employee Wellness | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$96** | **$0** | **$500** | **$1,500** |

This account reflects the budget for promoting employee wellness. Examples would include activity monitors, gift cards for improved health and fitness, health screenings, flu shots, costs for the wellness committee, exercise videos and related expenditures. This effort has evidence to support lower health claims.

## 489 CONTINGENCY

| 489.112 Salaries & Wages Merit Increases | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | **$0** | **$0** | **$0** | **$37,463** |

Since 1996, the township has had a merit increase program that provides for an employee to move through his or her base 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 2017, merit pay is budgeted up to 2.0% of the 2016 base salary.

Merit pay is included in base wages for previous years, yet listed separately for the new year's budget.

| 489.113 Salaries & Wages Market Adjustment | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $7,500 |

The 2014 compensation study was completed by McGrath Consulting and included survey data from 39 comparable governmental entities. These updates were implemented in 2015. For 2017, $7,500 is reserved for wage adjustments.

| 489.117 Deferred Compensation | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $18,782 | $16,120 | $20,955 | $20,192 |

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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $650 | $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 | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $3,902 | $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

| 492.016 Transfer to General Obligation Fund | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $550,500 | $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.

| 492.019 Transfer to Agricultural Preservation Fund | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $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...

| 492.030 Transfer to Capital Reserve Fund | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $500,000 | $500,000 | $750,000 |

This transfer payment is needed in order to fund the anticipated capital expenditures from the Capital Reserve Fund. For further details, please refer to the Capital Reserve Fund narrative.

| 492.032 Transfer to Transportation Improvement Fund | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,244,122 | $1,234,356 | $1,838,291 | $1,302,527 |

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).

| 2017 CALCULATION | | | |
|---|---|---|---|
| **DESCRIPTION** | **AMOUNT** | **RATE** | **EXTENDED** |
| Real Estate Tax | $1,393,756 | 21.88% | $304,954 |
| Real Estate Transfer Tax | $1,300,000 | 60.00% | $780,000 |
| Earned Income Tax | $6,769,536 | 3.214% | $217,573 |
| **Total** | | | **$1,302,527** |

# *FUND 02*
# *STREET LIGHT FUND*

# SPECIAL REVENUE FUNDS

# 02 STREET LIGHT FUND

## REVENUES

### 341 INTEREST REVENUE

| 341.000 Interest Revenue | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $48 | $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 .70% annually at Jersey Shore State Bank.

### 383 SPECIAL ASSESSMENTS

| 383.110 Street Lighting Assessment | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $11,189 | $14,868 | $14,868 | $18,172 |

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 ($14,868/$.18).

The current rate is $.18 cents per lineal front foot that was increased in 2016 to maintain a sufficient fund balance. For 2017, it is necessary to increase the assessment by $.04 (four cents) to $.22 (twenty-two cents) to ensure adequate fund balance as the cost of the service has increased.

### 392 INTERFUND OPERATING TRANSFERS

| 392.001 Transfer from General Fund | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $0 |

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

## EXPENDITURES

## 434 STREET LIGHTS

| 434.361 Street Lights | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $15,518 | $14,616 | $14,616 | $19,411 |

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 2016. A rate filing for West Penn Power customers that will take effect in 2017, has a projected impact of approximately $1,500 per year for the township's streetlight bill. At the time of the budget, the rate tariff has not been officially approved, but a proposed settlement from the Public Utilities Commission has been offered and is expected to be accepted. The projected impact on LED street lighting is an additional 26% over the current cost per kilowatt hour across all wattages, and an impact on High Pressure Sodium street lighting of an additional 23% over the current cost per kilowatt hour across all wattages. This item is budgeted liberally as the exact impact is unknown. It is expected that a more accurate figure will be available for budgeting in future years.

Following is a detail of the fixture charges and estimated electrical charges from account ending 3639 Havershire Blvd lighting, including distribution charges.

| | |
|---|---|
| (6) Street Lights @ $283/month | $3,396 |

Following is a detail of the fixture charges and estimated electrical charges from vendor account ending 1424

| | |
|---|---|
| Street Lights Various @ $460/mo. | $6,015 |

Following is a detail of the fixture charges and estimated electrical charges from vendor account ending 3057

| | |
|---|---|
| Street Lights Various @ $750/mo. | $10,000 |

| 434.372 Street Light Maintenance | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $1,500 | $0 | $1,500 |

This account reflects the cost to maintain township owned streetlights in Pine Grove Mills, Turnberry and Pine Hall Town Center.

# *FUND 03*
# *HYDRANT FUND*

# 03 HYDRANT FUND

## REVENUES

### 341 INTEREST REVENUE

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **341.000 Interest Revenue** | **$109** | **$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 .70% annually at Jersey Shore State Bank.

### 378 WATER SYSTEMS

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **378.020 Hydrant Assessments** | **$21,627** | **$28,445** | **$28,445** | **$34,134** |

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. ($28,445/$.05)

The current hydrant assessment is $.05 cents per linear front foot increased in 2016 to maintain sufficient fund balance.

In 2017, it is recommended to increase the rate by $.01 cent to $.06 cents per foot to offset the service cost increase.

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

## EXPENDITURES

### 448 WATER SYSTEM

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **448.363 Hydrant Services** | **$31,701** | **$27,810** | **$32,200** | **$32,200** |

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<br>322 hydrants @ $25.00/hydrant/qtr. | $32,200 |

# *FUND 35*
# *LIQUID FUELS FUND*

# 35 LIQUID FUELS FUND

## REVENUE

### 341 INTEREST REVENUE

| 341.000 Interest Revenue | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $6,110 | $6,500 | $4,500 | $4,500 |

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 .70% annually at Jersey Shore State Bank.

### 355 STATE SHARED REVENUES

| 355.020 State Liquid Fuel Grant | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $524,532 | 477,083 | $605,586 | $605,586 |

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 2017 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 |
|---|---|---|---|
| 2017 estimated | $560,466 | $45,120 | $605,586 |
| 2016 | $560,466 | $45,120 | $605,586 |
| 2015 | $479,412 | $45,120 | $524,532 |
| 2014 | $431,963 | $45,120 | $477,083 |
| 2013 | $401,427 | $45,120 | $446,547 |

| | | | |
|---|---|---|---|
| 2012 | $406,693 | $45,120 | $451,813 |

# EXPENDITURES

## 432 CHEMICALS

| 432.222 Chemicals & Supplies | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $50,000 | $50,000 | $67,635 |

This account reflects part of the cost of salt and brine for snow removal activities. The budget for this account is adjusted to maintain sufficient fund balance given the other materials and services paid from liquid fuels. For 2017, $50,000 is allocated to the general fund and the balance is allocated to the liquid fuels fund. $2,000 is allocated for calcium chloride.

## 433 SIGNALS & SIGNS & MARKINGS

| 433.610 Highway Pavement Markings | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $75,624 | $76,300 | $72,000 | $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 | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $57,335 | $55,000 | $90,000 | $90,000 |

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.

| 438.610 Contracted Maintenance | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $248,775 | $275,000 | $246,000 | $330,000 |

This account is for the contracted maintenance on the township's streets such as microsurfacing ($242,000) 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 ($88,000) are considered whenever the abutting road surface is repaved, microsurfaced, or identified during the ongoing sidewalk inspection program.

## 39 CAPITAL PROJECTS

| 439.610 Capital Construction | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $338,479 | $34,000 | $30,000 | $3,000 |

This account represents the costs for equipment rental to pave Iroquois Road. Equipment rental is an allowable liquid fuels expense assuming proper state purchasing procedures are followed.

# FUND 16
# GENERAL OBLIGATION FUND

# 16 GENERAL OBLIGATION FUND

## REVENUES

### 341 INTEREST REVENUE

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **341.000 Interest Revenue** | **$869** | **$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.

### 392 INTERFUND OPERATING TRANSFERS

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **392.001 Transfers from General Fund** | **$550,500** | **$560,000** | **$570,000** | **$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 2017, there is currently only one series outstanding.

### 393 PROCEEDS FROM LONG TERM DEBT

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **393.110 Proceeds from Long Term Debt** | **$0** | **$0** | **$0** | **$0** |

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

## EXPENDITURES

### 401 ADMINISTRATION

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **401.240 General Expense** | **$0** | **$550** | **$0** | **$0** |

Beginning in 2015, the current outstanding debt is secured by a bank loan with PNC Bank rather than a bond issue. No annual service fees are required by bank.

### 471 DEBT SERVICE PRINCIPAL

| 471.730 General Obligation Note Principal – Series 2009 (Refinancing | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $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.

| 471.732 General Obligation Note Principal – Series 2014 (Refinancing | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $543,000 | $551,200 | $551,200 | $556,000 |

During 2014, the township obtained $1,650,200 in general obligation financing through a short-term bank loan with PNC Bank at .98% annual interest without extending the term. The final payment on this loan will be in 2017.

| PRINCIPAL Debt Schedule | | | |
|---|---|---|---|
| 2014 | 2015 | 2016 | 2017 |
| $0 | $543,000 | $551,200 | $556,000 |

## 472 DEBT SERVICE INTEREST

| 472.730 General Obligation Note Interest – Series 2009 (Refinancing) | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $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.

| 472.732 General Obligation Note Interest – Series 2014 (Refinancing) | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $13,127 | $8,150 | $8,150 | $2,724 |

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

| 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|
| $0 | $0 | $0 | $0 |

This line item accounts for the costs of refinancing debt.

# FUND 18
# PINEY RIDGE FUND

# 18 PINEY RIDGE FUND

During 2016, the Piney Ridge development roadways were renovated. The cost for the renovations exceeded the balance in the Piney Ridge Fund. All Piney Ridge funds exhausted and this fund is being closed and removed from future township activities. Therefore, there is no budget for 2017 for this fund.

## REVENUES

### 341 INTEREST REVENUE

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **341.000 Interest Revenue** | **$669** | **$600** | **$600** | **$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 .70% annually at Jersey Shore State Bank.

## EXPENDITURES

### 439 HIGHWAY MAINTENANCE

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **439.610 Capital Projects – Piney Ridge** | **$0** | **$89,446** | **$89,515** | **$0** |

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

# FUND 19
# AGRICULTURAL PRESERVATION FUND

# 19 AGRICULTURAL PRESERVATION FUND

## REVENUES

### 341 INTEREST REVENUE

| 341.000 Interest Revenue | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $400 | $350 | $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 .70% annually at Jersey Shore State Bank.

### 392 INTERFUND OPERATING TRANSFERS-IN

| 392.001 Interfund Transfers-General Fund | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $25,000 | $25,000 | $25,000 |

This budget includes a recommendation for a transfer to the Agricultural Preservation Fund to further build the fund balance and in anticipation of future agricultural conservation acquisitions. The township contribution is $150 per acre.

## EXPENDITURES

### 461 AGRICULTURAL EASEMENT PURCHASES

| 461.070 Agricultural Easement Purchase | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $23,100 | $11,018 | $33,733 |

The Township has been advised that 65 acres owned by Larry and Harold Harpster will be the next agricultural conservation easement to be purchased at a cost of $9,750. The township contribution is $150 per acre. Additionally, the Township has committed $23,983 for the Campbell Agricultural Conservation Easement purchase in 2016 which will be carried over to 2017.

# *FUND 30*

# *CAPITAL RESERVE FUND*

# 30 CAPITAL RESERVE FUND

## REVENUES

### 341 INTEREST REVENUE

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **341.000 Interest Revenue** | **$16,768** | **$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 .70% annually at Jersey Shore State Bank.

### 342 RENTS & ROYALTIES

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **342.210 Centre Region Codes Lease of Fire Trailer** | **$0** | **$9,500** | **$10,000** | **$10,000** |

This line item represents the funding for the fire trailer storage structure constructed on the Township property and leased by Centre Region Code Agency. The ten-year lease provides for annual payments of $10,000 beginning September 15, 2016 and ending on September 15, 2025

### 354 STATE GRANT REVENUE

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **354.010 DCNR Grant Revenue** | **$0** | **$200,000** | **$200,000** | **$0** |

A grant has been applied for from DCNR for the Westfield Park Project now called the Cecil Irvin Park. The township received the full amount of grant funding in 2016. A $50,000 grant application for the next phase of the Louis E. Silvi baseball complex has been submitted. It is likely that this grant will be received in 2018.

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **354.150 DEP Recycling Equipment Grant Revenue** | **$0** | **$340,645** | **$227,707** | **$83,000** |

In 2016, the township applied for grant funding for a grappler truck ($164,000), two leaf/brush boxes ($36,000), a brush chipper ($57,645), and to refurbish a one-person leaf collector ($83,000). The leaf/brush boxes and brush chipper were purchased in 2016. The leaf collector most likely will be refurbished in 2017.

| 354.160 Miscellaneous Grant Revenue | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $38,736 | $35,000 | $0 | $10,000 |

The line item represents miscellaneous state grant revenue, not budgeted or not anticipated at the time the budget is prepared. For 2017, $10,000 is being requested for the CNG conversion for the police department.

## 357 LOCAL GRANT REVENUE

| 357.020 County Grant Revenue | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $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 | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 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 | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $55,000 | $0 | $0 | $0 |

This account reflects reimbursement or contributions from private sources. Currently, there are no expected project contributions.

## 389 MISCELLANEOUS REVENUE

| 389.000 Miscellaneous Revenue | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $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 | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| | **$19,314** | **$1,000** | **$2,000** | **$1,000** |

With the purchase of new trucks, cars, computers, and other miscellaneous items, the township typically sells the existing items to the public. This account reflects the revenue from such sales.

## 392 INTERFUND OPERATING TRANSFERS

| **392.001 Transfer from General Fund** | **2015 Actuals** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$0** | **$500,000** | **$500,000** | **$750,000** |

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

| **395.000 Refund of Prior Year's Expenditures** | **2015 Actuals** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$0** | **$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 Capital Reserve Fund Expenditures are taken from the Capital Improvement plan for the current year and summarized below. Any changes to the items and amounts are identified in the narrative. For more details, please see the Capital Improvement Plan section.

## CAPITAL EQUIPMENT PURCHASES-SUMMARY

| **401.750 Capital Equipment-Administration** | **2015 Actuals** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$2,508** | **$5,500** | **$5,000** | **$52,000** |

This account summarizes the capital requests by the administration department. For 2017, the budget includes the Community Survey Update ($15,000), meeting room protective equipment ($11,000) and replace administration vehicle ($26,000)

| **402.750 Capital Equipment-Finance** | **2015 Actuals** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$0** | **$7,000** | **$0** | **$0** |

This account summarizes the capital expenditures requested by the Finance department. For 2017, no requests are being made.

| 407.750 Capital Equipment-Information Technology | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $35,250 | $32,000 | $50,000 |

This account summarizes the capital requests by the IT department. These expenditures include the cost of connecting to the KINBER PennREN or other fiber network for high-speed Internet access including acquiring and installing a firewall at the township offices ($25,000), and one server replacement ($25,000).

| 409.750 Capital Equipment-Buildings-New | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $4,822 | $95,000 | $100,000 | $383,900 |

This account summarizes the capital requests for buildings. For 2017, it includes a space study for the township administration ($18,000), architectural design for the new public works equipment maintenance building using LEED (Leadership in Energy & Environmental Design) Gold building standards ($285,900), and land purchase for future fire station ($80,000).

| 409.760 Capital Equipment-Buildings-Replacement | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $19,883 | $43,450 | $16,160 | $7,718 |

This account summarizes the capital requests for buildings replacement equipment using sinking funds. Annually, $41,000 is transferred from the capital reserve account to the building equipment sinking fund. For 2017, requests include upgrading existing exterior lighting for the public works buildings ($7,718).

| 409.770 Capital Equipment-Wellness Fund | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $32 | $2,500 | $0 | $2,500 |

This account represents capital requests from the Wellness fund. The Wellness fund includes fitness equipment upgrades, other capital items to improve employee health and wellness. Annually, $2,500 is transferred from the capital reserve account to the wellness sinking fund. For 2017, the committee is requesting funding for a piece of exercise equipment for the basement gym.

| 410.750 Capital Equipment-Police-New | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $132,131 | $257,523 | $90,000 | $196,188 |

This account summarizes the capital expenditures requested by the Police department. For 2017, this includes one new Tahoe ($41,513), CNG conversion ($10,000) and related electronic equipment

and other accessories ($10,000), the townships share of the new records management system (revised) ($124,375), 50% of the cost of a proposed surveillance drone (shared with Patton Township pending policy and legal/insurance review) ($2,600), new Speed Alert RADAR message sign ($4,795), and an Alternative Light Source for forensic analysis ($2,905).

| 410.760 Capital Equipment-Police Vehicle Equipment | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $63,397 | $0 |

This account summarizes the capital vehicle replacement fund requests by the Police department. This fund is setup to replace aging vehicle equipment and install new technology. Annually, $10,000 is transferred from the capital reserve account to the equipment sinking fund for future acquisitions. No equipment purchases are budgeted for 2017.

| 414.750 Capital Equipment-Planning | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $26,193 | $100,000 | $22,500 | $25,000 |

This account summarizes the capital requests by the Planning department. For 2017, this includes a consultant to rewrite the Terraced Streetscape District ($25,000).

| 430.750 Capital Equipment-Public Works-New | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $233,834 | $68,500 | $105,000 | $43,600 |

This account summarizes the capital requests by the Public Works department for new equipment or replacement equipment less than $25,000. For 2017, the following equipment is budgeted.

| Description | Amount |
|---|---|
| Hydraulic adjustable forks for skid steer | $4,500 |
| Air Spade | 2,600 |
| Replace 2003 Kubota 60” diesel zero turn mower with Wright or equivalent | 8,700 |
| Rotary Laser (Tapcon or equivalent) | 2,900 |
| Scan Tool for trucks (Snap-On or equivalent) | 6,200 |
| Diamond cut saw for asphalt | 8,100 |
| Traffic Signal LED replacements | 5,300 |
| Pedestrian push button upgrades | 5,300 |

| 430.760 Capital Equipment-Public Works-Replacement | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $181,269 | $347,250 | $254,000 | $206,200 |

This account summarizes the capital requests by the Public Works department for replacement equipment valued at $25,000 or more. Annually, between $300,000 and $400,000 is transferred from the capital reserve fund to this sinking fund to provide sufficient reserves for these acquisitions. For 2017, requests include replacing the Terrastar with a Ford F550 plow truck ($87,200), replacing a 2002 Ford F350 with a new Ford F350 and crane ($67,200) and replacing a 2007 Kubota RTV vehicle with a Toolcat (Bobcat) 5600G or equivalent ($51,800).

| 439.610 Roads Capital Construction | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $15,018 | $0 | $0 | $138,000 |

This account represents the capital projects requests for road projects. For 2017, this includes Chesapeake Bay Pollutant Reduction ($83,000), and Park Hills drainage ($55,000)

| 452.750 Capital Equipment-Parks | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $613,554 | $256,675 | $105,000 | $622,460 |

This account summarizes the capital requests for park and recreational facility improvements. For 2017, the following requests and funding strategy is presented. This information is derived from the 2017-2021 CIP and adjusted for current needs.

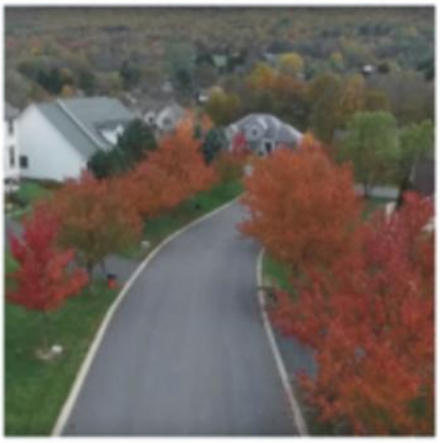
| 2017 Park Improvement Funding Strategy | | | | |
|---|---|---|---|---|
| **Description** | **Cost** | **Grants** | **Loans** | **Net Cash** |
| Meadows Park Improvements | 96,100 | | | 96,100 |
| Suburban Park Master Plan Update | 35,000 | | | 35,000 |
| Fairbrook Park Baseball Backstop | 6,500 | | | 6,500 |
| Fairbrook Park Parking Lot Paving | 82,000 | | | 82,000 |
| Louis Silvi Baseball Field Improvements | 100,000 | 50,000 | | 50,000 |
| Haymarket Park Playground Improvements | 90,000 | | | 90,000 |
| Tudek Dog Park Improvements | 120,750 | | 100,000 | 20,750 |
| Drinking Fountain Replacements | 10,000 | | | 10,000 |
| Playground Safety & Update Program | 36,900 | | | 36,900 |
| Tudek Park Water Line (from 2019) | 45,210 | | | 45,210 |
| **Total** | **$622,460** | **$50,000** | **$100,000** | **$472,460** |

## 486 SELF INSURANCE

| 486.356 Capital Equipment-IT Self Insurance | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $642 | $6,000 | $2,500 | $6,000 |

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

# CAPITAL IMPROVEMENT PLAN



# 2017 - 2021
## Capital Improvement Plan

Township of FERGUSON Pennsylvania

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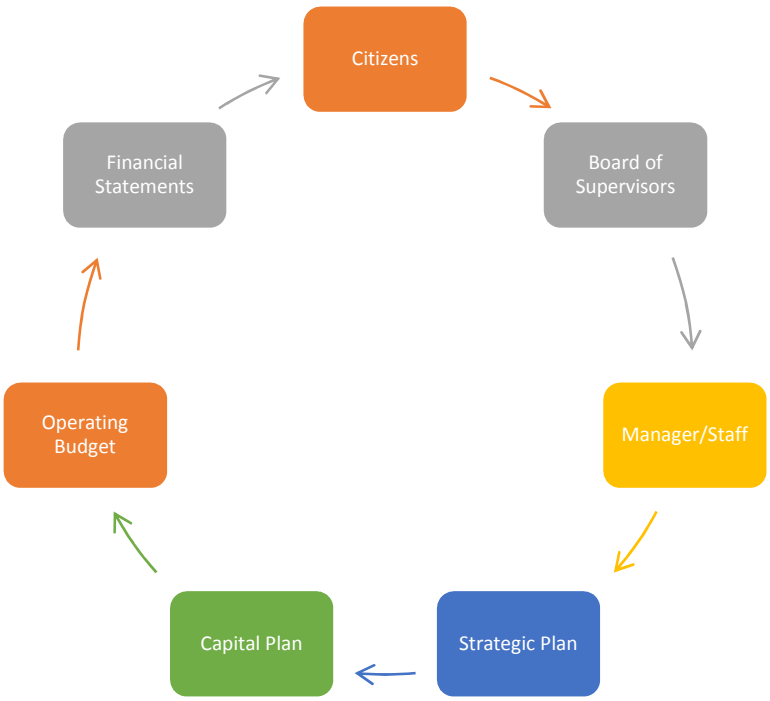
# Chapter 1: Introduction

## Who should read this document?

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

The financial cycle including the Capital Improvement Plan shown below depicts the various stages of the financial cycle for the township.



## Strategic Planning

According to the Balanced Scorecard Institute,

### WELCOME TO THE BALANCED SCORECARD INSTITUTE

The Balanced Scorecard Institute (BSI) provides training, certification and consulting services to commercial, government, and non-profit organizations worldwide. BSI helps clients increase focus on strategy and results, improve organizational performance by measuring what matters, align the work people do on a day-to-day basis with strategy, focus on the drivers of future performance, improve communication of the organization's Vision and Strategy, and prioritize in tough economic times.

Strategic planning is an organizational management activity that is used to set priorities, focus energy and resources, strengthen operations, ensure that employees and other stakeholders are working toward common goals, establish agreement around intended outcomes/results, and assess and adjust the organization's direction in response to a changing environment. It is a disciplined effort that produces fundamental decisions and actions that shape and guide what an organization is, who it serves, what it does, and why it does it, with a focus on the future. Effective strategic planning articulates not only where an organization is going and the actions needed to make progress, but also how it will know if it is successful. Without planning, the township would be spinning in circles with no clear idea of how to serve the public effectively.

The Township's Strategic Plan is updated every three to five years. Given the five-year forecast that the CIP offers, the term of the Strategic Plan fits well with the goals of the Township. Given the rapid changes affecting society as a whole and service delivery demands, attempting to plan beyond five years is difficult at best and subject to substantial changes and risks. The Strategic Plan is an integral part of the CIP and provides important guidance for funding of township goals. Components of the Strategic Plan are incorporated throughout this document.

The strategic plan provides long-term direction defined by the Elected Officials and the CIP interfaces directly with the financial needs originated by the Strategic Plan

## How does the Strategic Plan guide the preparation of the CIP?

Ultimately, the CIP is used to focus funding towards the goals of the Strategic Plan. Without this close relationship between the strategic plan and the CIP, it is highly likely that taxpayer resources may be used for short-term needs rather than in conjunction with a long-term strategy.

The Strategic Plan heirarchy elements tie to the CIP in several ways.

- ***Goals*** are statements of vision identified by staff and elected officials as desirable outcomes for the Township to reach.
- ***Objectives*** are measurable, definable achievements that must be attained prior to accomplishing or advancing a goal.
- ***Action Steps*** are specific, operable processes that are undertaken to achieve an objective. While goals are not necessarily attainable, objectives and action steps inherently are. The purpose of this Strategic Plan is to define these elements in an attempt to marry *vision* and *action* with the ultimate goal of improving the quality of life for those who live, work, study and visit Ferguson Township

## What is Capital Planning and how does it differ from Strategic Planning?

Simply put, capital planning is a component of the budgeting process. Capital items are generally considered to be one-time long term investments (rather than ongoing expenses) in equipment or fixed assets that are costly. Such assets improve productivity, reduce operating costs, or improve service delivery. Typically, there is an expected return on the investment for it to make financial sense.

Whereas the Strategic Plan identifies the desired future outcomes of the Township goals and the objectives, the Capital Plan puts financial resources to those objectives in order to fulfill those goals. While some outcomes are purely non-financial, the vast majority of outcomes require investment in order to see them to completion. Capital Planning attempts to focus financial resources to specific outcomes. This is the basis of the Capital Improvement Plan (CIP). This plan is updated annually in order to maintain its relevance and to prevent it from getting stale.

## What is the Capital Improvement Plan (CIP)?

The CIP is a five-year plan forecasting the financial requirements in order to fulfill capital needs of the township. In order to provide an accurate forecast of the township in its entirety, operational costs are included as part of the summary sections. These are not detailed like the capital components are however.

The township CIP also includes projected staffing changes since personnel costs make up over 45% of the General Fund budget and have a long-term impact on the finances of the township.

Defining what is to be included in the CIP is critical to narrowing down the amount of items to be considered during the creation and reviews of the plan. ***The township has defined a capital asset as one with an initial cost exceeding $2,500 each and will have a life span of longer than one year.***

## Why do we need a Capital Improvement Plan?

Governments are tasked with providing services to the public in a cost efficient manner. Because public funds are used, some measure of accountability of taxpayer funds is required. The CIP serves as a means to accomplish this goal by advance planning for the construction

and development of the township's infrastructure asset base. The Administrative Code requires the preparation of the Capital Improvement Plan on an annual basis. In 1991, the Township Board of Supervisors adopted the first modern Capital Improvement Program Budget.

## How does the Township Mission, Vision and Values guide the preparation of the CIP?

The staff of Ferguson Township is guided in its decision-making by several documents, some of which have been outlined in detail here. The township's ordinances, resolutions, budgets, comprehensive plan, and the CIP are all examples of guiding documents that staff utilize on a daily basis to help allocate resources, capital and otherwise, to provide effective services. However, with all of these supporting documents several questions remain.

How do we know our actions today are leading towards where residents want the township to be in the coming years? How can we be sure that our resource allocation is advancing the township's mission and vision? How are the decisions we make on a staff level related to the goals of our elected officials?

The Mission and Vision Statements help guide staff in determining the direction of the township operations. The Mission Statement defines the general purpose of the township. The Vision Statement defines the general philosophy of the township. The Values guide staff in appropriate behavior as township employees. Together, the Mission, Vision and Values determine what is important to the township and how staff should allocate time and resources.

### *Our Mission*

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.

### *Our Vision*

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.

***We Value…***

**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.

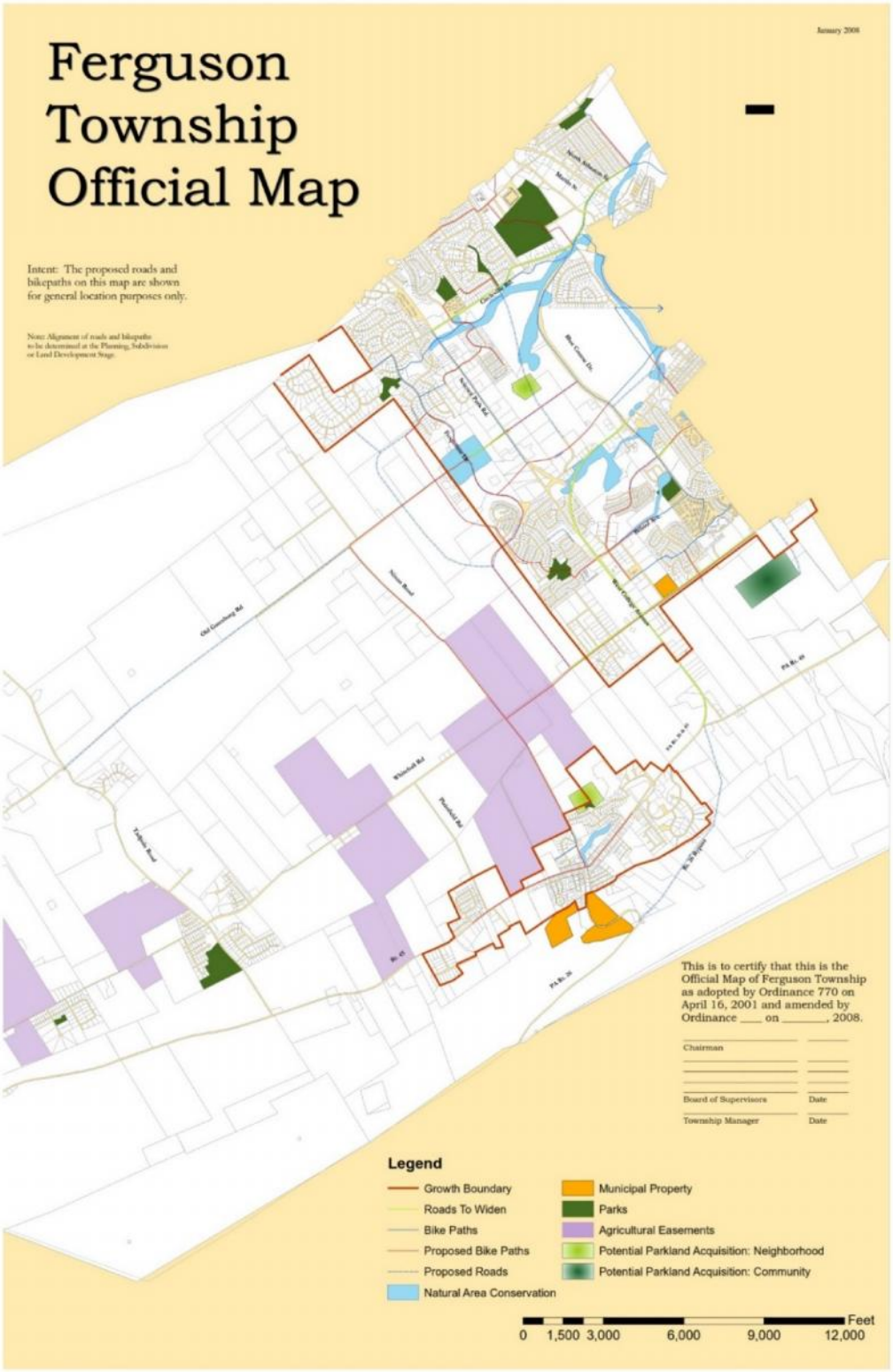
**A well-maintained and safe environment.** Every resident and guest deserves to live, work, study, and recreate in a high quality environment. Therefore, it is our responsibility to properly maintain and provide for the safety of our community's neighborhoods, streets, parks and common areas.

**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.

## Official Township Map



# Chapter 2: Summary

## Plan Summary

This section provides an overview of fund balances, revenues and expenditures for all funds except pension funds. The overview breaks out capital expenditures from operations. Operational costs are included in this section in an effort to project the effects on fund balances over the term of the plan. This is important because without sufficient financial resources and fund balances, the plan would not be feasible.

For the five years ending in 2021, the Township proposes spending ***$92.7 million*** for all governmental funds. This does not include pension trust funds nor the Tom Tudek Memorial Trust Fund (even though the township provides funding for park projects).

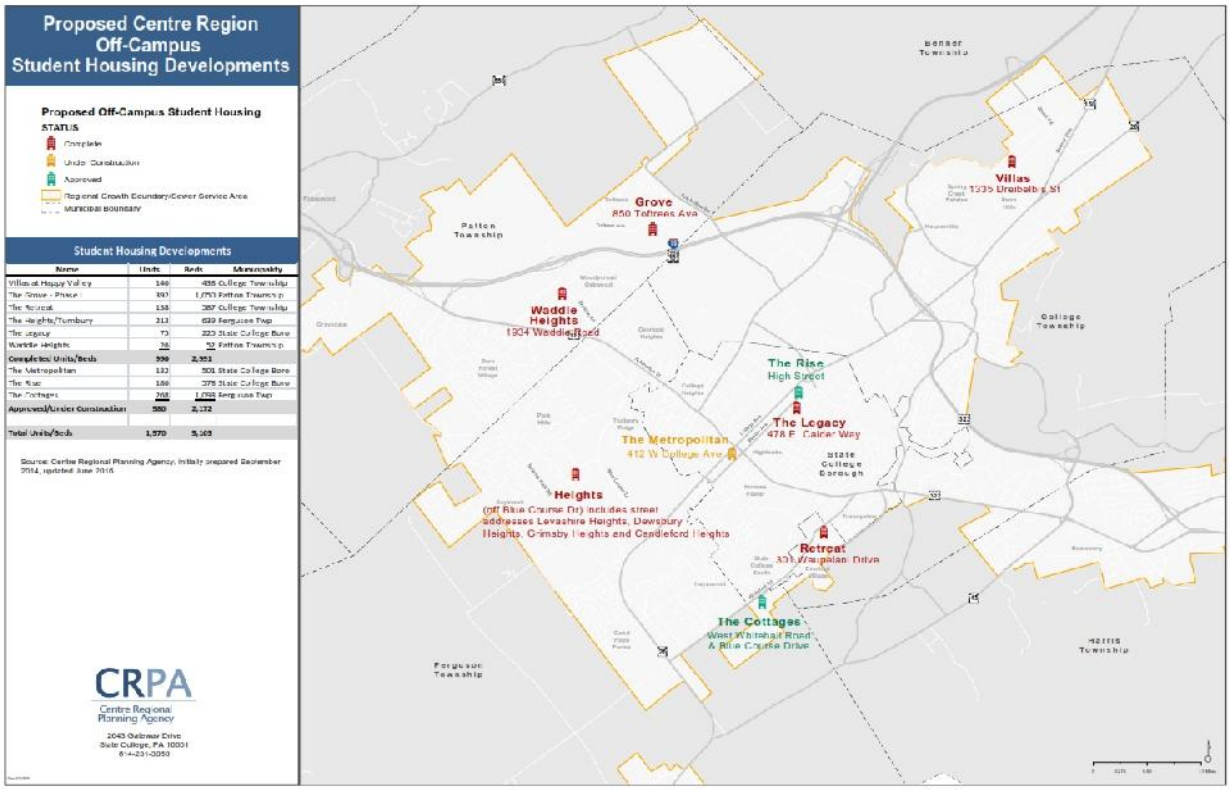
Please be aware that for budgeting purposes, amounts are estimated and rounded to the nearest $100 in most cases. It is not possible to obtain exact amounts over 12 months in advance. Vendor pricing is generally only valid for 60 or 90 days. Beyond that, amounts are only estimates of expected pricing.

## Demographics

The township encompasses an area of approximately 50 square miles and is home to nearly 19,000 residents. Several high-tech industries have found a home in Ferguson Township over the years including AccuWeather, Minitab, Sound Technology, Videon, and Avail Technologies . The township is also home to major research facilities of The Pennsylvania State University, one of the nation's premier agricultural and engineering institutions. The demographics have a large impact on the tax revenues collected and the cost of operations. Without a growing community, township revenues would flatten while operating costs would continue to increase leading to a strain on township resources. By smartly managing growth, the township will continue to operate soundly for many years to come. By using population data for various revenue and expenditure calculations, it is possible to remove the changes in population from those calculations, providing more relevant information than would otherwise be available.

With the construction of several housing developments ongoing in the township, including student housing, the population will continue to increase at a manageable pace, for at least the end of the decade. There have been many debates over the cost of growth and how it affects costs of services.

According to the Centre Region Planning Agency, the region is witnessing a student housing boom. Several projects on the radar are in construction currently or are expected to be constructed during the term of the CIP.




Since tax revenues are driven by population and age, identifying the demographics and trends provides important data for revenue projections. The following tables depict the township population estimates and age groups.

| Population Estimates | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| Based on Centre Regional Planning Agency Data | 18,847 | 19,035 | 19,225 | 19,417 | 19,611 |

The demographic breakdown, according to American Community Survey estimates for 2014, the population breakdown by age is represented by the following table. According to the data, 67.8% of the township population is of working age.

## DEMOGRAPHIC TABLE

| Age/Sex % | Less than 5 | 5-17 | 18-59 | 60-64 | 65+ |
|---|---|---|---|---|---|
| Male | 2.1% | 6.3% | 33.7% | 2.3% | 5.6% |
| Female | 2.9% | 7.7% | 29.1% | 2.7% | 7.6% |
| **Total** | **5.0%** | **14.0%** | **62.8%** | **5.0%** | **13.2%** |

Versions of this table are available for the following years:

2014 ▶
2013
2012
2011
2010
2009

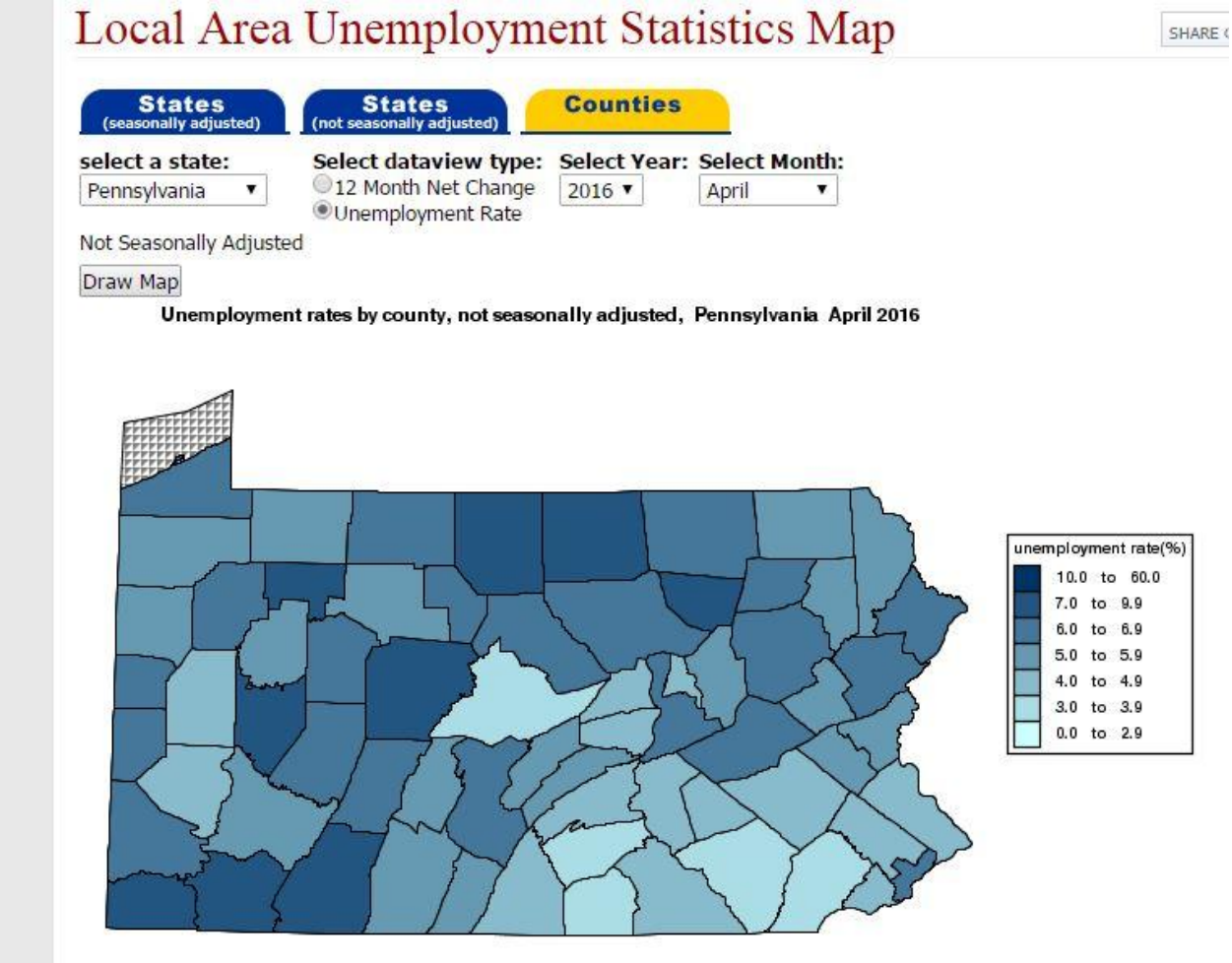
1 - 36 of 36

| Subject | Ferguson township, Centre County, Pennsylvania | | | | | |
|---|---|---|---|---|---|---|
| | Total | | Male | | Female | |
| | Estimate | Margin of Error | Estimate | Margin of Error | Estimate | Margin of Error |
| Total population | 17,962 | +/-42 | 9,067 | +/-567 | 8,895 | +/-569 |
| AGE | | | | | | |
| Under 5 years | 4.9% | +/-1.1 | 4.1% | +/-1.6 | 5.7% | +/-1.5 |
| 5 to 9 years | 6.3% | +/-1.3 | 6.4% | +/-1.9 | 6.2% | +/-2.4 |
| 10 to 14 years | 4.7% | +/-1.0 | 3.8% | +/-1.2 | 5.5% | +/-1.7 |
| 15 to 19 years | 5.8% | +/-1.4 | 5.8% | +/-2.1 | 5.9% | +/-1.7 |
| 20 to 24 years | 12.6% | +/-2.6 | 14.9% | +/-4.0 | 10.2% | +/-3.7 |
| 25 to 29 years | 9.3% | +/-1.5 | 9.2% | +/-2.0 | 9.5% | +/-2.4 |
| 30 to 34 years | 6.4% | +/-1.2 | 7.4% | +/-1.8 | 5.4% | +/-1.4 |
| 35 to 39 years | 5.5% | +/-1.4 | 6.3% | +/-2.0 | 4.6% | +/-1.5 |
| 40 to 44 years | 7.4% | +/-1.4 | 6.5% | +/-1.8 | 8.2% | +/-1.7 |
| 45 to 49 years | 6.1% | +/-1.2 | 6.5% | +/-1.7 | 5.7% | +/-1.5 |
| 50 to 54 years | 7.2% | +/-1.6 | 7.8% | +/-2.3 | 6.6% | +/-1.8 |
| 55 to 59 years | 5.8% | +/-1.4 | 5.7% | +/-1.5 | 5.9% | +/-1.8 |
| 60 to 64 years | 5.0% | +/-1.2 | 4.6% | +/-1.7 | 5.4% | +/-1.5 |
| 65 to 69 years | 3.9% | +/-1.0 | 3.3% | +/-1.2 | 4.6% | +/-1.3 |
| 70 to 74 years | 2.9% | +/-0.8 | 2.2% | +/-1.1 | 3.7% | +/-1.1 |
| 75 to 79 years | 3.1% | +/-0.8 | 3.4% | +/-1.2 | 2.8% | +/-1.1 |
| 80 to 84 years | 1.8% | +/-0.7 | 1.5% | +/-0.8 | 2.2% | +/-0.9 |
| 85 years and over | 1.3% | +/-0.6 | 0.8% | +/-0.4 | 1.8% | +/-1.2 |
| | | | | | | |
| SELECTED AGE CATEGORIES | | | | | | |
| 5 to 14 years | 10.9% | +/-1.5 | 10.2% | +/-2.1 | 11.7% | +/-2.8 |
| 15 to 17 years | 3.0% | +/-0.7 | 2.3% | +/-1.0 | 3.6% | +/-1.2 |
| 18 to 24 years | 15.4% | +/-2.5 | 18.3% | +/-4.0 | 12.5% | +/-4.1 |
| 15 to 44 years | 47.0% | +/-2.4 | 50.0% | +/-3.2 | 43.9% | +/-3.5 |
| 16 years and over | 83.3% | +/-1.4 | 85.0% | +/-1.8 | 81.5% | +/-2.9 |
| 18 years and over | 81.2% | +/-1.3 | 83.4% | +/-2.0 | 79.0% | +/-3.0 |
| 60 years and over | 18.1% | +/-1.7 | 15.7% | +/-2.5 | 20.5% | +/-2.2 |
| 62 years and over | 15.9% | +/-1.6 | 13.4% | +/-2.2 | 18.4% | +/-2.0 |
| 65 years and over | 13.1% | +/-1.2 | 11.1% | +/-1.8 | 15.1% | +/-1.6 |
| 75 years and over | 6.2% | +/-0.9 | 5.7% | +/-1.3 | 6.8% | +/-1.3 |
| | | | | | | |
| SUMMARY INDICATORS | | | | | | |
| Median age (years) | 35.0 | +/-1.7 | 33.6 | +/-3.1 | 36.2 | +/-4.0 |
| Sex ratio (males per 100 females) | 101.9 | +/-13.0 | (X) | (X) | (X) | (X) |
| Age dependency ratio | 46.8 | +/-3.9 | (X) | (X) | (X) | (X) |
| Old-age dependency ratio | 19.2 | +/-2.1 | (X) | (X) | (X) | (X) |
| Child dependency ratio | 27.6 | +/-2.5 | (X) | (X) | (X) | (X) |
| | | | | | | |
| PERCENT IMPUTED | | | | | | |
| Sex | 0.2% | (X) | (X) | (X) | (X) | (X) |
| Age | 2.3% | (X) | (X) | (X) | (X) | (X) |

Source: U.S. Census Bureau, 2010-2014 American Community Survey 5-Year Estimates

## Employment Data

Following is a current map, from the Bureau of Labor Statistics, as of April 2016 related to PA county unemployment. As you can see that Centre County has extremely low unemployment rates. It has been historically accurate that employment in the county has exceeded most of the country unrelated to national economics



## Fund Groups Defined

Governments use Fund Accounting, which is different from for-profit accounting in several ways. Most importantly, governments are accountable to the taxpayers and have public service goals rather than the profit motive. With this in mind, governments, including the township, create funds to separate assets for specific purposes. This improves accountability and removes risk that funds are not comingled with other general funds. To simplify the reporting, funds are classified into Fund Groups, which summarize the individual funds by type. These are described below:

***The General Fund*** is the main operating fund of the township. The majority of revenues are deposited into this fund and the majority of expenditures are made out of this fund. This includes interfund transfers to other funds, making up a large portion of revenue in those particular funds.

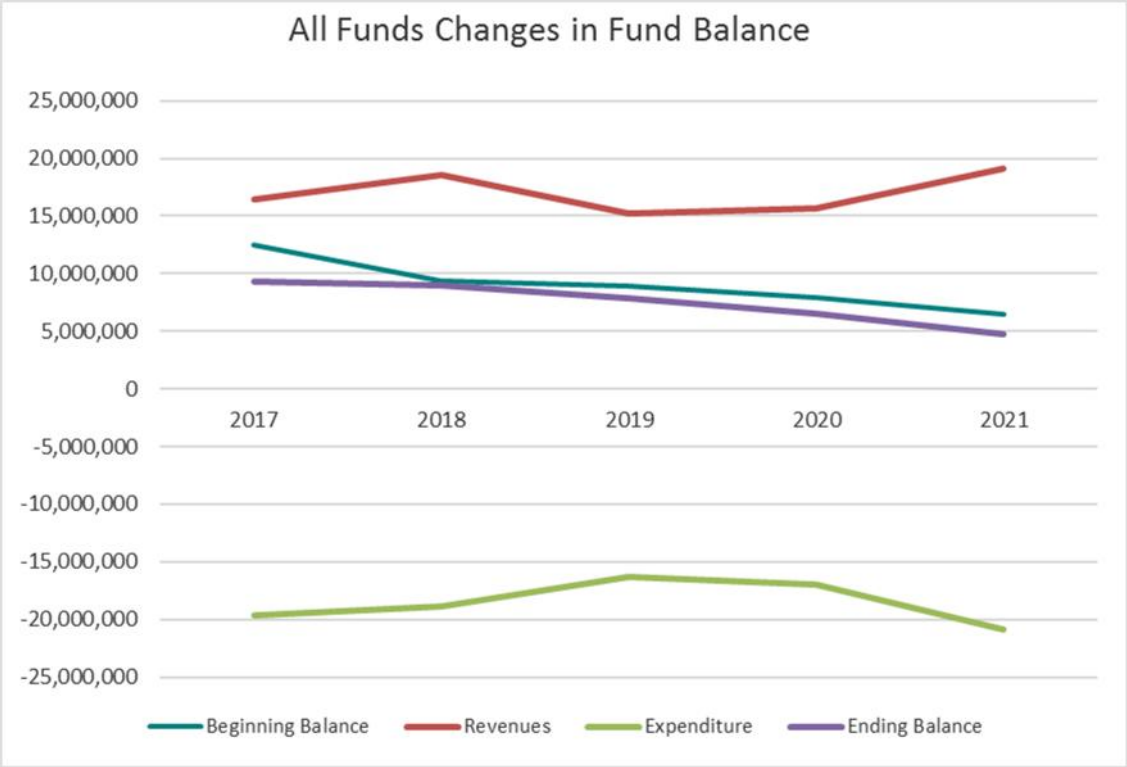
***The General Obligation Fund*** is the payer fund of the debt service for the township. This includes any direct bond or loan payments. Indirect payments, such as the COG park and pools debt are not included in the General Obligation Fund. These payments are made out of the General Fund and the Regional Capital Recreation Projects Fund.

***The Capital Projects Funds*** are reserved for projects restricted for specific purposes. Some funds have external restrictions (restrictions by outside parties), such as the Pine Grove Mills Street Light Fund and the Piney Ridge Fund, while others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund and the Transportation Improvement Fund

***The Special Revenue Funds*** are those funds that have a special assessment to obtain revenue rather than taxes. The township adds a separate real estate assessment for street lighting and fire hydrants, while the state administers a fuel tax to help local governments maintain their roads. This requires a separate Liquid Fuels Fund.

## Fund Balances

Over the years, the township has maintained sound fund balances for operations and present and future capital expenditures. Oftentimes the township uses cash reserves to purchase equipment and long-term investments rather than using debt. This conservative style has reduced financial risk considerably and has helped the township through economic downturns that has severly hurt other govermental organizations.




| All Funds | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| **Beginning Balance** | **12,525,208** | **9,329,240** | **8,936,737** | **7,899,260** | **6,522,044** |
| Revenues | 16,422,730 | 18,532,073 | 15,244,177 | 15,638,795 | 19,077,671 |
| Expenditure | -19,618,698 | -18,924,576 | -16,281,654 | -17,016,010 | -20,899,862 |
| **Ending Balance** | **9,329,240** | **8,936,737** | **7,899,260** | **6,522,044** | **4,699,854** |
| | | | | | |
| **Fund Balance % of Expenditures** | **48%** | **47%** | **49%** | **40%** | **22%** |

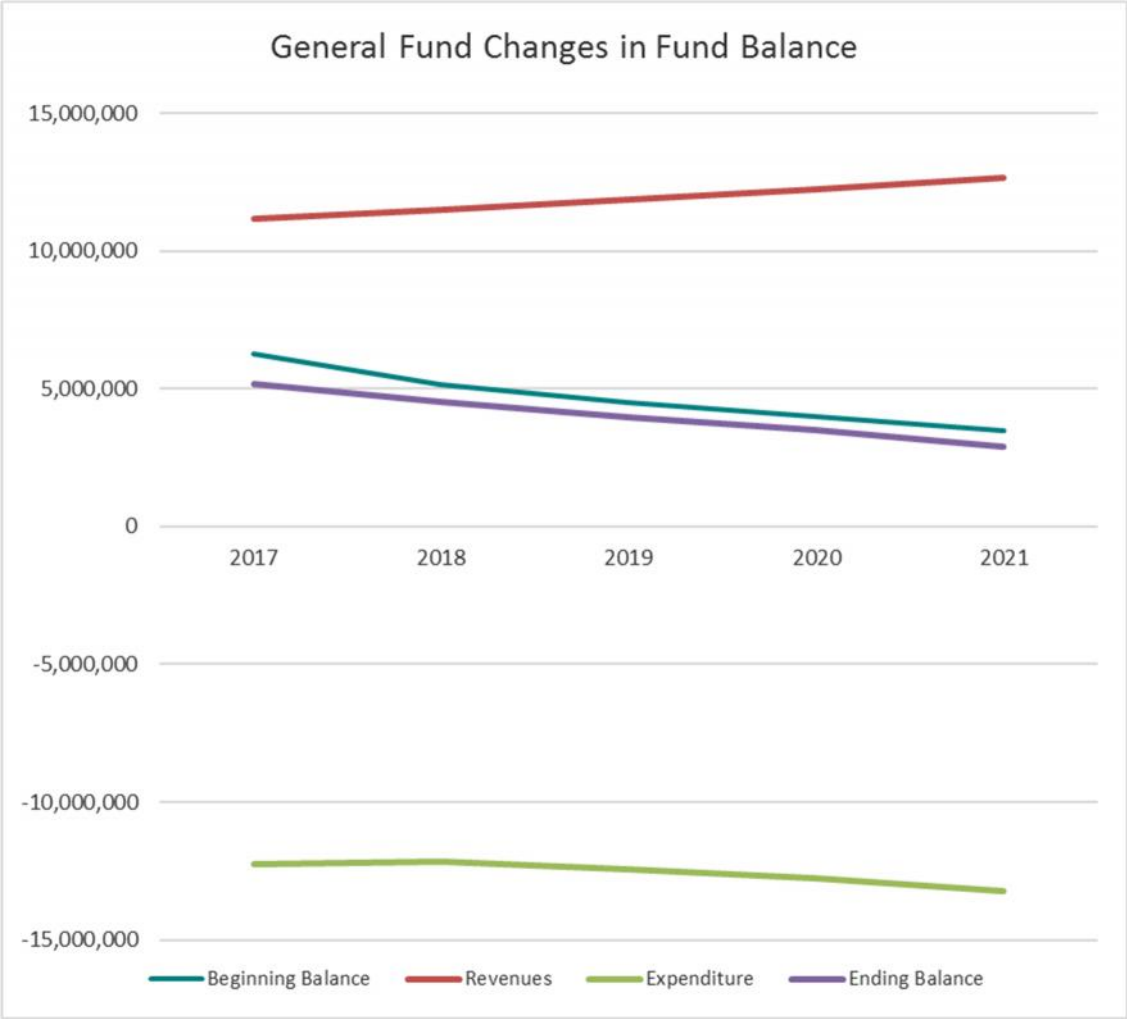
## Sinking Funds

The township uses “sinking funds” to accumulate money for various specific needs.

*According to the Financial Dictionary, a sinking fund is defined as a fund or account into which a person or company deposits money on a regular basis in order to repay some debt or other liability that will come due in the future. For example, if one has a loan with a balloon maturity of seven years, one may put money into a sinking fund for seven years in order to be ready to pay off the principal when it comes due. Some bonds have sinking fund provisions, requiring the issuer to put money aside to repay bondholders at maturity.*

The township puts money in the sinking funds to replace equipment. Such items include the Building Equipment Replacement Fund, the Public Works Equipment Replacement Fund, the Police Vehicle Equipment Fund, the Executive Recruitment Sinking Fund

## General Fund



| General Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| **Beginning Balance** | **6,274,691** | **5,162,505** | **4,509,109** | **3,971,470** | **3,485,148** |
| Revenues | 11,161,778 | 11,518,471 | 11,884,082 | 12,258,833 | 12,642,953 |
| Expenditure | -12,273,964 | -12,171,867 | -12,421,721 | -12,745,155 | -13,241,973 |
| **Ending Balance** | **5,162,505** | **4,509,109** | **3,971,470** | **3,485,148** | **2,886,127** |
| | | | | | |
| **Fund Balance % of Expenditures** | **42%** | **37%** | **32%** | **28%** | **22%** |

## Capital Projects Funds

| Piney Ridge Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| **Beginning Balance** | **741** | **741** | **741** | **741** | **741** |
| Revenues | 0 | 0 | 0 | 0 | 0 |
| Expenditure | 0 | 0 | 0 | 0 | 0 |
| **Ending Balance** | **741** | **741** | **741** | **741** | **741** |

| Ag Preservation Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| **Beginning Balance** | **55,791** | **41,780** | **58,269** | **45,261** | **62,760** |
| Revenues | 15,989 | 16,489 | 16,992 | 17,499 | 17,499 |
| Expenditure | -30,000 | 0 | -30,000 | 0 | 0 |
| **Ending Balance** | **41,780** | **58,269** | **45,261** | **62,760** | **80,258** |

| Capital Reserve Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| **Beginning Balance** | **1,208,006** | **612,283** | **542,694** | **558,703** | **183,756** |
| Revenues | 1,619,308 | 3,885,685 | 809,600 | 809,600 | 3,844,600 |
| Expenditure | -2,215,031 | -3,955,274 | -793,591 | -1,184,547 | -3,999,839 |
| **Ending Balance** | **612,283** | **542,694** | **558,703** | **183,756** | **28,517** |

| Reg Cap Rec Projects Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| **Beginning Balance** | **1,046,858** | **905,658** | **760,132** | **610,150** | **455,579** |
| Revenues | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Expenditure | -144,200 | -148,526 | -152,982 | -157,571 | -162,298 |
| **Ending Balance** | **905,658** | **760,132** | **610,150** | **455,579** | **296,281** |

| Transportation Imp Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| **Beginning Balance** | **3,507,842** | **2,105,492** | **2,523,906** | **2,156,321** | **1,785,688** |
| Revenues | 2,044,730 | 1,858,313 | 1,272,415 | 1,285,744 | 1,299,407 |
| Expenditure | -3,447,079 | -1,439,900 | -1,640,000 | -1,656,377 | -2,201,000 |
| **Ending Balance** | **2,105,492** | **2,523,906** | **2,156,321** | **1,785,688** | **884,094** |

| PGM Streetlight Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| **Beginning Balance** | **21,516** | **21,704** | **21,892** | **22,082** | **22,273** |
| Revenues | 188 | 189 | 190 | 190 | 191 |
| Expenditure | 0 | 0 | 0 | 0 | 0 |
| **Ending Balance** | **21,704** | **21,892** | **22,082** | **22,273** | **22,464** |

| Park Improvement Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| **Beginning Balance** | **92,267** | **92,806** | **93,345** | **93,884** | **94,423** |
| Revenues | 539 | 539 | 539 | 539 | 539 |
| Expenditure | 0 | 0 | 0 | 0 | 0 |
| **Ending Balance** | **92,806** | **93,345** | **93,884** | **94,423** | **94,962** |

## Special Revenue Funds

| Streetlight Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| **Beginning Balance** | **32** | **978** | **1,471** | **1,500** | **1,529** |
| Revenues | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| Expenditure | -15,054 | -15,506 | -15,971 | -15,971 | -16,450 |
| **Ending Balance** | **978** | **1,471** | **1,500** | **1,529** | **1,078** |

| Hydrant Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| **Beginning Balance** | **-1,088** | **1,156** | **2,849** | **3,967** | **5,400** |
| Revenues | 30,888 | 31,196 | 31,507 | 31,822 | 32,139 |
| Expenditure | -28,644 | -29,504 | -30,389 | -30,389 | -31,300 |
| **Ending Balance** | **1,156** | **2,849** | **3,967** | **5,400** | **6,239** |

| Liquid Fuels Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| **Beginning Balance** | **317,249** | **382,835** | **421,026** | **433,877** | **423,446** |
| Revenues | 605,586 | 611,191 | 616,851 | 622,569 | 628,343 |
| Expenditure | -540,000 | -573,000 | -604,000 | -633,000 | -654,000 |
| **Ending Balance** | **382,835** | **421,026** | **433,877** | **423,446** | **397,789** |

## General Obligation Fund

| General Obligation Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| **Beginning Balance** | **1,303** | **1,303** | **1,303** | **1,303** | **1,303** |
| Revenues | 924,725 | 591,000 | 593,000 | 593,000 | 827,000 |
| Expenditure | -924,725 | -591,000 | -593,000 | -593,000 | -827,000 |
| **Ending Balance** | **1,303** | **1,303** | **1,303** | **1,303** | **1,303** |

# Chapter 3: Revenue Details

## Revenue Projections

Township revenues are made up of tax collections, payments in-lieu of taxes, grant receipts, loan proceeds, permitting and license fees, fines, departmental earnings, interest and other miscellaneous receipts. Overall, the revenue changes are a combination these items and are represented in the table below

The Liquid Fuels fund includes a 1% annual increase in revenue growth. The Hydrant and Street Light Funds revenues are adjusted in accordance with expenditures to maintain a positive fund balance, taking into consideration the expenditures out of those funds.

| Fund Group | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| General Fund | 11,161,778 | 11,518,471 | 11,884,082 | 12,258,833 | 12,642,953 |
| Capital Projects Funds | 3,683,753 | 5,764,215 | 2,102,736 | 2,116,571 | 5,165,236 |
| Special Revenue Funds | 652,474 | 658,387 | 664,359 | 670,390 | 676,482 |
| General Obligation Fund | 924,725 | 591,000 | 593,000 | 593,000 | 827,000 |
| **Total** | **16,422,730** | **18,532,073** | **15,244,177** | **15,638,795** | **19,311,671** |
| | | | | | |
| **Group change %** | 12.6% | 12.8% | -17.7% | 2.6% | 23.5% |
| **General Fund change %** | 3.2% | 3.2% | 3.2% | 3.2% | 3.1% |

| Capital Projects Funds | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| Piney Ridge | 0 | 0 | 0 | 0 | 0 |
| Ag Preservation | 15,989 | 16,489 | 16,992 | 17,499 | 17,499 |
| Capital Reserve | 1,619,308 | 3,885,685 | 809,600 | 809,600 | 3,844,600 |
| Regional Capital Rec Projects | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Transportation Improvement | 2,044,730 | 1,858,313 | 1,272,415 | 1,285,744 | 1,299,407 |
| Pine Grove Mills Street Lights | 188 | 189 | 190 | 190 | 191 |
| Park Improvement | 539 | 539 | 539 | 539 | 539 |
| **Total** | **3,683,753** | **5,764,215** | **2,102,736** | **2,116,571** | **5,165,236** |

| Special Revenue Funds | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| Street Light | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| Hydrant | 30,888 | 31,196 | 31,507 | 31,822 | 32,139 |
| Liquid Fuels | 605,586 | 611,191 | 616,851 | 622,569 | 628,343 |
| **Total** | **652,474** | **658,387** | **664,359** | **670,390** | **676,482** |

## Tax Revenue Projections

The tax revenues make up some 65% of the total township revenue on average, depending on loan proceeds.

The General Fund revenue projections include annual increases based on type of revenue source. Each source has a different projected increase. Earned income taxes are projected to increase at 3.0%, Real Estate taxes and Local Servics taxes at 2.0% and Transfer taxes with no projected increases.

| Tax Revenue | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| Real Estate Taxes | 1,425,133 | 1,453,635 | 1,482,708 | 1,512,362 | 1,542,610 |
| Earned Income Taxes | 6,686,703 | 6,887,304 | 7,093,924 | 7,306,741 | 7,525,944 |
| Transfer Taxes | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Local Services Taxes | 316,200 | 322,524 | 328,974 | 335,554 | 342,265 |
| **Total** | **9,628,036** | **9,863,464** | **10,105,606** | **10,354,658** | **10,610,818** |
| | | | | | |
| **Average EIT per Resident** | **354.79** | **361.82** | **368.99** | **376.31** | **383.76** |
| | | | | | |
| **Percentage of Total Revenue** | 58.6% | 53.2% | 66.3% | 66.2% | 54.9% |

## General Fund Transfers

Funding for many of the capital funds is derrived from a transfer from the General Fund. These transfers, whether mandated or not, have a direct impact on the General Fund balances and the associated capital funds. The following table details the projected transfers during the term of the CIP.

| General Fund Transfers Out | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| TIF | 1,246,730 | 1,259,413 | 1,272,415 | 1,285,744 | 1,299,407 |
| Capital Reserve | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 |
| Ag Preservation | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| General Obligation Fund | 924,725 | 591,000 | 593,000 | 593,000 | 827,000 |
| **Total** | **2,986,455** | **2,665,413** | **2,680,415** | **2,693,744** | **2,941,407** |

## Tax Considerations

The Township has used a fiscally conservative approach to budgeting. Increases in tax rates have not occurred on any frequent basis relying on annual revenue increases from a growing tax base. At this time, there is no projected tax increase included in the CIP. The local economic conditions are very positive and have led to increased Earned Income Tax revenues and increased Transfer Tax revenues. In addition, the township has aggresively pursued grant funding. Grant revenue has been very beneficial to the township finances. Combined with fiscal restraint, the township maintains healthy financial footing.

# Grant Revenue Projections

Grant revenue assists the township in many ways. It is one way to provide additional revenue for projects without raising taxes or cutting expenditures elsewhere. Many federal grants are administered by the state and doled out to local governments in accordance with federal mandates. One such grant is the DUI grant that police receive to offset the costs of checkpoints and DUI enforcement.

The state provides special funding from its tax collections, such as the liquid fuels grants or DCNR recycling grants. Additionally, the state provides funding for parks and open space and to preserve farmland from development.

The township works hard to take advantage of grant money available as a way to provide additional benefits to the residents without raising local taxes to pay for them. However, many of these grants are competitive and cannot be relied upon as guaranteed revenue sources each year.

Other contributions include loan proceeds, developer payments for the Regional Capital Recreation Projects and several Right of Way agreements.

## West College Avenue Streetscape Grant Application Initiative

In 2017, $2 million is included in the budget as the Township's share of the cost to install streetscape improvements along West College Avenue from Corl Street to Buckout Street at the Township/Borough line. Staff submitted a grant application totaling approximately $1,387,000 including design, construction, utility impacts, easement acquisition, construction, and inspection of 8 foot wide concrete sidewalks on both sides of West College Avenue, street light conduit, repairs and replacement of affected concrete curb, and related construction.

The 2017–2021 Capital Improvement Plan anticipates one grant for Planning & Zoning initiatives. Pennsylvania Act 89 (transportation bill) providing financial support to transportation projects that focused on job creation, multimodal transportation, environmental sustainability, and more established the PennDOT Multimodal Transportation Fund in 2014. If successful, funding from this program will be used to complete streetscape improvements along the West College Avenue corridor in the Terraced Streetscape District.

This will supplement the 2014 PennDOT Transportation Alternatives Program grant that was awarded and used to install sidewalks and supporting infrastructure in the district. An application for the grant was submitted in the fall of 2015 and award announcements are expected in the summer of 2016.

## Other Grant Funding Efforts

As allowed by the funding agency, either annually, bi-annually, or as announced, staff seeks out and applies for grant funding from various agencies.

**County Liquid Fuels Grant**: Every other year public works staff apply for a County Liquid Fuels Grant, typically around $30,000 to assist with a capital paving project. In 2015, the Township received $30,000 in county liquid fuels funds to assist with the cost of paving Circleville Road.

**Automated Red Light Enforcement Grant:** For the current CIP, subject to installation of new hardware and software through an ARLE grant, traffic signal performance will be optimized on a more frequent basis than in the past, annually or more frequently.

**TreeVitalize Grant:** In 2014, public works staff applied for and was awarded a grant for $20,000 to replace street trees infected with the emerald ash borer. Staff will continue to apply for such grants as new grant rounds are announced. Without volunteer participation in the tree planting plan, the Township is not elligible to apply for these tree planting grants.

**Green Light Go Grant**: In 2016, the public works staff received approval for a $176,085 (50%) grant to assist in funding the cost to complete traffic signal improvements and ADA compliant accessiblity for the intersection of West College Avenue and Corl Street. Payment is expected in 2017.

**Recycling Grant Act 101 Section 902 Recycling Program Grant:** This program administered by PADEP provides funding to municipalities for recycling equipment. In 2013, public works staff requested funding in the amount of $206,000 (90% of the total cost) for 4 leaf boxes and 1 brush collection truck with grappler. PADEP announced the award of this grant in 2014. The grappler truck was purchased and put into service in 2015. Staff has since applied for and received a grant award for 2 brush boxes, 1 brush chipper, and refurbishment of 1 leaf vacum truck.

## GRANT TABLE

| Grant/Contributions Detail | Fund | Type | 2017 | 2018 | 2019 | 2020 | 2021 | TOTAL |
|---|---|---|---|---|---|---|---|---|
| CR Codes Rent of Fire Trailer | CR | C | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 | 48,000 |
| Green Light Go Green grant | CR | C | | 176,085 | | | | 176,085 |
| DEP 902 Recycling Grant | CR | G | 169,708 | | | | | 169,708 |
| ARLE Grant | TIF | G | | 598,900 | | | | 598,900 |
| State Multimodal Transportation Funding | TIF | G | 798,000 | | | | | 798,000 |
| DCNR Cecil Irvin Park | CR | G | | 100,000 | | | | 100,000 |
| DCNR CNG Conversions | CR | G | | | | | | 0 |
| DCNR Grant for Louis Silvi Field | CR | G | 50,000 | | | | | 50,000 |
| Loan Proceeds for new fueling station | CR | L | | 300,000 | | | | 300,000 |
| Loan Proceeds for new PW building | CR | L | | 2,300,000 | | | | 2,300,000 |
| Loan Proceeds for new fire station | CR | L | | | | | 2,800,000 | 2,800,000 |
| Loan Proceeds for Tudek Park | CR | L | 350,000 | | | | | 350,000 |
| Blue Course Drive Property | CR | L | 240,000 | | | | | 240,000 |
| Suburban Park Improvements | CR | L | | 200,000 | | | | 200,000 |
| Haymarket Park Improvements | CR | L | | | | | 235,000 | 235,000 |
| Northern ITS Cable Right of Way | GF | C | 22,144 | 22,144 | 22,144 | 22,144 | 22,144 | 110,720 |
| Suneysis Right of Way | GF | C | 4,570 | 4,570 | 4,570 | 4,570 | 4,570 | 22,850 |
| Crown Castle Right of Way | GF | C | | | | | | 0 |
| DUI Enforcement | GF | G | 43,435 | 43,435 | 43,435 | 43,435 | 43,435 | 217,175 |
| Drive Safe Program | GF | G | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 15,000 |
| Buckle Up Program | GF | G | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 22,500 |
| Ballistic Vest Reimbursement | GF | G | | | | | | 0 |
| County Liquid Fuels | GF | G | | | | | | 0 |
| Liquid Fuels | LF | G | 560,466 | 566,071 | 571,731 | 577,449 | 583,223 | 2,858,940 |
| Liquid Fuels Turnback | LF | G | 45,120 | 45,120 | 45,120 | 45,120 | 45,120 | 225,600 |
| College Court fee in-lieu | PI | C | | | | | | 0 |
| Toll Brothers fee in-lieu | RCRP | C | | | | | | 0 |
| | | | | | | | | |
| **Total** | | | **2,300,543** | **4,373,425** | **704,100** | **709,818** | **3,750,592** | **11,838,478** |

| Grant Summary by Fund | Fund | | 2017 | 2018 | 2019 | 2020 | 2021 | TOTAL |
|---|---|---|---|---|---|---|---|---|
| Capital Reserve Fund | CR | | 819,308 | 3,085,685 | 9,600 | 9,600 | 3,044,600 | 6,968,793 |
| General Fund | GF | | 77,649 | 77,649 | 77,649 | 77,649 | 77,649 | 388,245 |
| Liquid Fuels Fund | LF | | 605,586 | 611,191 | 616,851 | 622,569 | 628,343 | 3,084,540 |
| Park Improvement Fund | PI | | 0 | 0 | 0 | 0 | 0 | 0 |
| Regional Capital Rec Projects | RCRP | | 0 | 0 | 0 | 0 | 0 | 0 |
| Transportation Improvement Fund | TIF | | 798,000 | 598,900 | 0 | 0 | 0 | 1,396,900 |
| **Total** | | | **2,300,543** | **4,373,425** | **704,100** | **709,818** | **3,750,592** | **11,838,478** |

| Grant Summary by Type | Type | | 2017 | 2018 | 2019 | 2020 | 2021 | TOTAL |
|---|---|---|---|---|---|---|---|---|
| Grants | G | | 1,674,229 | 1,361,026 | 667,786 | 673,504 | 679,278 | 5,055,823 |
| Contributions | C | | 36,314 | 212,399 | 36,314 | 36,314 | 36,314 | 357,655 |
| Loans | L | | 590,000 | 2,800,000 | 0 | 0 | 3,035,000 | 6,425,000 |
| **Total** | | | **2,300,543** | **4,373,425** | **704,100** | **709,818** | **3,750,592** | **11,838,478** |

| Net Project Cost Table | | | | | |
|---|---|---|---|---|---|
| **Description** | **Fund** | **Cost** | **Grants** | **Loans** | **Net cash** |
| Public works Maintenance Facility | CR | 2,341,700 | | 2,300,000 | 41,700 |
| Fuel Pumps with Canopy | CR | 300,000 | | 300,000 | 0 |
| Fire Station | CR | 2,880,000 | | 2,800,000 | 80,000 |
| Traffic Signal Performance Metrics (ARLE) | TIF | 640,000 | 598,900 | | 41,100 |
| West College Ave Streetscape | TIF | 798,000 | 798,000 | | 0 |
| Corl Street/West College Signal | TIF | 359,000 | 176,085 | | 182,915 |
| Cecil Irvin Park | CR | 200,000 | 100,000 | | 100,000 |
| Louis Silvi Field | CR | 100,000 | 50,000 | | 50,000 |
| PW Equipment | CR | 188,564 | 169,708 | | 18,856 |
| Blue Course Drive Property | CR | 240,000 | | 240,000 | 0 |
| Suburban Park Improvements | CR | 200,000 | | 200,000 | 0 |
| Tudek Park Improvements | CR | 386,000 | | 350,000 | 36,000 |
| Haymarket Park Improvements | CR | 235,000 | | 235,000 | 0 |
| | | | | | |
| **Total** | | **8,868,264** | **1,892,693** | **6,425,000** | **550,571** |
| Percentage of Costs | | | 21.3% | 72.4% | 6.2% |
| | | | | | |
| | **SUBTOTAL by FUND** | | | | |
| | CR | 7,071,264 | 319,708 | 6,425,000 | 326,556 |
| | TIF | 1,797,000 | 1,572,985 | 0 | 224,015 |
| | | | | | |
| | **Total** | **8,868,264** | **1,892,693** | **6,425,000** | **550,571** |

# Chapter 4: Expenditure Details

## Department Capital Requests

Each department request represents individual department forecasted needs for equipment or projects. The scope or the timing of the requests may change as information that is more current is obtained, the technology changes, or the direction of the plan changes. These requests are best estimates of the future costs given available information at the time of the printing.

## Expenditure Projections Summary

| Fund Group | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| General Fund | 12,273,964 | 12,171,867 | 12,421,721 | 12,745,155 | 13,241,973 |
| Capital Projects Funds | 5,836,310 | 5,543,700 | 2,616,573 | 2,998,495 | 6,363,137 |
| Special Revenue Funds | 583,699 | 618,010 | 650,360 | 679,360 | 701,751 |
| Debt Service | 924,725 | 591,000 | 593,000 | 593,000 | 827,000 |
| **Total** | **19,618,698** | **18,924,576** | **16,281,654** | **17,016,010** | **21,133,862** |

| General Fund Detail | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| Salaries & Benefits | 5,629,710 | 5,798,601 | 5,972,559 | 6,151,736 | 6,336,288 |
| New Staffing & Benefits | 18,230 | 11,367 | 11,367 | 79,575 | 79,575 |
| COG Programs | 1,648,000 | 1,697,440 | 1,748,363 | 1,800,814 | 1,854,839 |
| Vendors | 1,989,364 | 1,999,045 | 2,009,016 | 2,019,287 | 2,029,865 |
| Non Capital Items | 2,205 | 0 | 0 | 0 | 0 |
| Transfers Out | 2,986,455 | 2,665,413 | 2,680,415 | 2,693,744 | 2,941,407 |
| **Total** | **12,273,964** | **12,171,867** | **12,421,721** | **12,745,155** | **13,241,973** |

## Staffing

Changes in the number of personnel are included in the budget due to the significance of the cost of additional staffing. Not only does base salary have to be considered, but also payroll taxes, health related costs, other insurances and pensions. Only additional positions are specifically mentioned. Current staffing is included in the operational projections. This includes part time staffing as well, since such staffing represents labor requirements to fulfill township service delivery. Overtime is also included in the FTE (full time equivalent) calculations. It is important to be aware that overtime is an indication of additional staffing needs, usually not sufficient to merit an additional position.

## Fulltime Equivalents

The number of township "Full-time Equivalents", a measure of employment based on the number of hours paid for all staff helps determine the rate of change in the staffing levels of the township. One FTE is equivalent to 2080 hours worked. The proposed table is included for your reference. The resident per FTE provides information as to the relative size of the township staff for the amount of residents served. It can be used as a benchmark against other municipalities to compare staffing levels and related costs.

### FERGUSON TOWNSHIP FULL TIME EQUIVALENTS

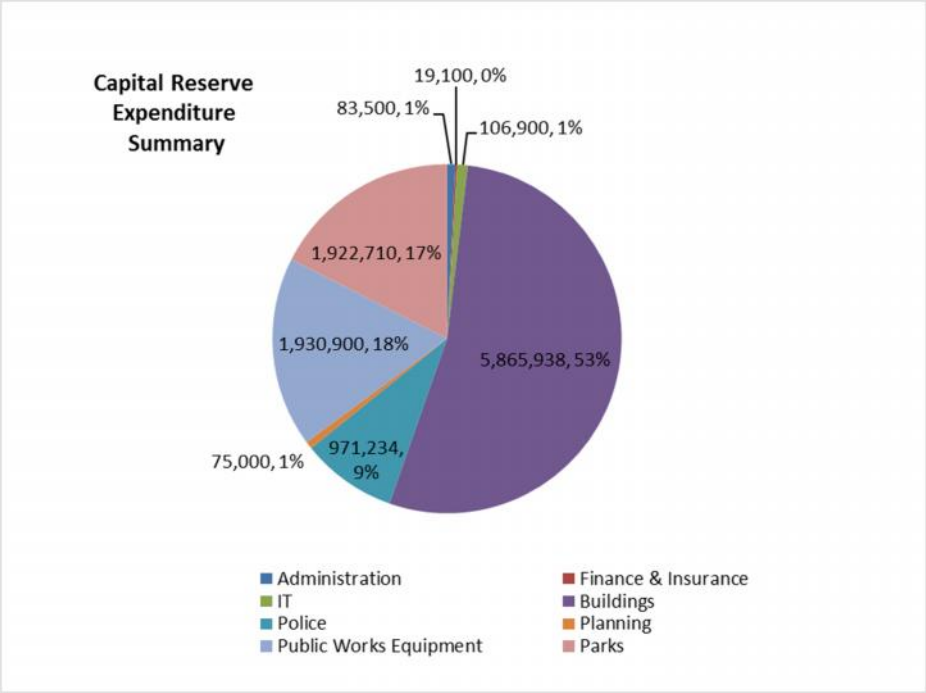
| Residents/FTE | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| ***Population*** | ***18,660*** | ***18,847*** | ***19,035*** | ***19,225*** | ***19,611*** |
| | | | | | |
| Elected Officials | 7,464 | 7,539 | 7,614 | 7,690 | 7,844 |
| Administration | 4,147 | 4,188 | 4,230 | 3,845 | 3,922 |
| Finance | 5,331 | 4,712 | 4,759 | 4,806 | 4,903 |
| Buildings & Grounds | 12,440 | 12,565 | 12,690 | 12,817 | 13,074 |
| Engineering | 3,393 | 3,427 | 3,461 | 3,495 | 3,566 |
| Police | 748 | 756 | 763 | 771 | 786 |
| Planning & Zoning | 4,147 | 4,188 | 4,230 | 4,272 | 4,358 |
| Public Works | 1,166 | 1,178 | 1,190 | 1,202 | 1,226 |
| | | | | | |
| **FTES** | | | | | |
| Elected Officials | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |
| Administration | 4.5 | 4.5 | 4.5 | 5.0 | 5.0 |
| Finance | 3.5 | 4.0 | 4.0 | 4.0 | 4.0 |
| Buildings & Grounds | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 |
| Engineering | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 |
| Police | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 |
| Police OT (from YE) | 1.4 | 1.4 | 1.4 | 1.4 | 1.4 |
| Planning & Zoning | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 |
| Public Works | 15.5 | 15.5 | 15.5 | 15.5 | 15.5 |
| Public Works OT (from YE) | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| **Total** | **62.9** | **63.4** | **63.4** | **63.9** | **63.9** |

As mentioned previously**, the Capital Projects Funds** are reserved for projects restricted for specific purposes. Some funds have external restrictions, such as the Pine Grove Mills Street Light Fund and the Piney Ridge Fund, while others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund and the Transportation Improvement Fund

| Capital Reserve Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| Administration | 52,000 | 4,000 | 0 | 27,500 | 0 |
| Finance & Insurance | 0 | 7,000 | 12,100 | 0 | 0 |
| IT | 55,000 | 36,900 | 15,000 | 0 | 0 |
| Buildings | 493,618 | 2,513,164 | 31,078 | 28,078 | 2,800,000 |
| Police | 181,813 | 204,610 | 251,413 | 179,759 | 153,639 |
| Planning | 25,000 | 0 | 0 | 50,000 | 0 |
| Public Works Equipment | 283,200 | 451,700 | 146,500 | 464,300 | 585,200 |
| Parks | 986,400 | 495,900 | 71,500 | 68,910 | 300,000 |
| **Total** | **2,077,031** | **3,713,274** | **527,591** | **818,547** | **3,838,839** |

| Roads | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| Liquid Fuels | 143,000 | 170,000 | 186,000 | 205,000 | 226,000 |
| Capital Reserve | 138,000 | 242,000 | 266,000 | 366,000 | 161,000 |
| Transportation Improvement | 3,447,079 | 1,439,900 | 1,640,000 | 1,656,377 | 2,201,000 |
| Piney Ridge | 0 | 0 | 0 | 0 | 0 |
| **Total** | **3,728,079** | **1,851,900** | **2,092,000** | **2,227,377** | **2,588,000** |

**The Capital Reserve fund** comprises the equipment capital requests along with occasional projects. This is one of the Capital Projects Funds. Each department puts in requests for equipment in this fund.




**The Special Revenue Funds** are those funds that have a special assessment to obtain revenue rather than taxes. The township adds a separate assessment for street lighting and fire hydrants, while the state administers a fuel tax to help local governments maintain their roads.

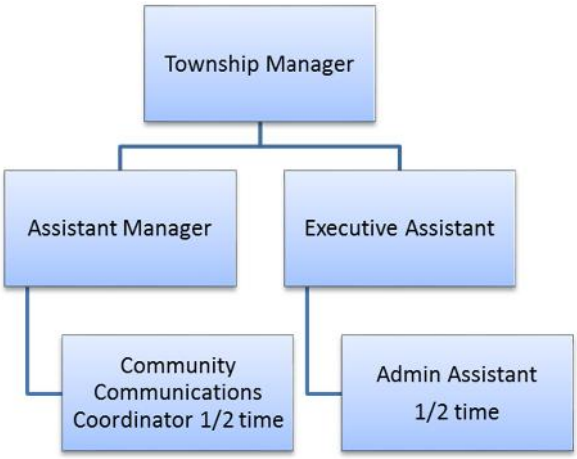
| Special Revenue | 2017 | 2018 | 2019 | 2020 | 2021 | TOTAL |
|---|---|---|---|---|---|---|
| Street Light | 15,054 | 15,506 | 15,971 | 15,971 | 16,450 | 78,954 |
| Hydrant | 28,644 | 29,504 | 30,389 | 30,389 | 31,300 | 150,226 |
| Liquid Fuels | 540,000 | 573,000 | 604,000 | 633,000 | 654,000 | 3,004,000 |
| **Total** | **583,699** | **618,010** | **650,360** | **679,360** | **701,751** | **3,233,179** |

# Departmental Expenditures

## ADMINISTRATION DEPARTMENT

The Administration Department proposes to spend **$83,500 or 0.8%** of the total Capital Reserve fund expenditures during the term of this capital plan.

### Organizational Chart




### 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. With the document imaging software changes in 2016 this part-time position was not filled and is being rebudgeted.

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 5 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 | | | | | | |
|---|---|---|---|---|---|---|
| 2017 – 2021 CIP STAFFING | | | | | | |
| ADMINISTRATION STAFFING | | | | | | |
| | | | | | | |
| **PART TIME SCANNING STAFFER** | | | | | | |
| **Direct Costs Estimate** | **2017** | **2018** | **2019** | **2020** | **2021** | **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** | **2017** | **2018** | **2019** | **2020** | **2021** | **Total** |
| Salary | | | | 35,963 | 35,963 | 71,926 |
| Health/Eye/Dental | | | | 24,000 | 24,000 | 48,000 |
| Life/Disability Insurance | | | | 0 | 0 | 0 |
| Pension | | | | 3,596 | 3,596 | 7,193 |
| Employer Taxes | | | | 2,871 | 2,871 | 5,742 |
| Workers Comp | | | | 1,777 | 1,777 | 3,554 |
| **Total** | **0** | **0** | **0** | **68,208** | **68,208** | **136,415** |
| | | | | | | |
| **GRAND TOTAL** | **6,863** | **0** | **0** | **68,208** | **68,208** | **143,278** |

## 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.

## 2016 Accomplishments

The Administration Department has completed a number of goals through mid-year 2016. With new members of the Board of Supervisors starting their term in 2016, and an early vacancy on the Board, staff coordinated the process to first fill the vacancy and secondly to conduct a Board orientation training session. Department staff completed fundraising and secured in-kind contributions while coordinating the Louis E. Silvi Baseball Complex field lighting project. The Community Communications Coordinator has posted six eNewsletters, published a Spring Newsletter and maintained and kept current the Township's Web Page, Twitter account, and media releases. Staff also published a new resident Welcome Guide. Grant applications for park improvements have been written and submitted to DCNR. A testing exercise has been conducted on the Continuity of Operations Plan with senior staff. Finally, the Township Code of Ordinances have been migrated from the former publisher to General Code.

## 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.

- **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 6.1: Update and maintain hardware and software used by Township staff.

- **Action Step 6.1.3:** Maintain inventory of all computing hardware to allow sufficient time for replacement.

### Objective 6.3: Encourage participation from new candidates on the Township's Authorities, Boards, and Commissions.

- **Action Step 6.3.4:** Distribute resident survey and use results to identify gaps in resident engagement.

### Objective 9.1: Improve and maintain storm water management practices.

| FERGUSON TOWNSHIP | | |
|---|---|---|
| 2016 – 2020 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS | | |
| ADMINISTRATION | | |
| | | |
| 30.400.401.750 | | |
| **Description** | **Year** | **Amount** |
| Document scanning assistance | 2017 | see salaries |
| Community Survey Update | 2017 | 15,000 |
| Meeting Room Protective Equipment | 2017 | 11,000 |
| Replace Administration Vehicle | 2017 | 26,000 |
| Replace Meeting Room Projector | 2018 | 4,000 |
| Replace Administration Vehicle | 2020 | 27,500 |
| Fulltime Community Communications Coordinator | 2020 | see salaries |
| New Fire Station Land Purchase | 2017 | see buildings |
| New Fire Station | 2021 | see buildings |
| | | |
| | | |
| **Total** | | **83,500** |
| | | |
| | | |
| Subtotals by Year | **EXPENDITURES** | |
| | 2017 | 52,000 |
| | 2018 | 4,000 |
| | 2019 | 0 |
| | 2020 | 27,500 |
| | 2021 | 0 |
| | | |
| | **Total** | **83,500** |

## 2017

| | |
|---|---|
| **Community Survey** | **$15,000** |

In 2011, the Township received the results of its first Community Survey in 20+ years. In order to evaluate the impact of changes implemented since the 2011 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.

| | |
|---|---|
| **Meeting Room Protective Equipment** | **$11,000** |

Rapid Deployment Shields are being proposed to provide emergency shielding of township representatives conducting public meetings in the main meeting room. As part of the township's training on active shooters safe exiting of the building is the first step. Given the exit points in the main meeting room some protective devices are recommended. Five units are proposed in 2017.

| | |
|---|---|
| **New Fire Station - Land Purchase** | **$80,000** |

| | |
|---|---|
| ***Please note: The cost of the Fire Station is included in the Buildings department. The narrative is provided for your information as an Administration project.*** | |
| In anticipation of the need for a new fire station to be located in the Township consideration should be given to acquiring land as soon as practical. Early indications are that the ideal location would be somewhere west of West College Avenue but not beyond Plainfield Drive. Anticipated lot size is 2 acres and a subdivision plan would need to be completed. | |
| **Administration Vehicle** | **$26,000** |
| It will be time to replace the administration vehicle and transfer the existing vehicle to the fleet. | |
| **2018** | |
| **Replacement of Meeting Room Projector** | **$4,000** |
| The meeting room projector is over ten years old and has reached its useful life. | |
| **Acquisition/Lease of Brush and Leaf Composting Property** | **$80,000** |
| Brush and leaf collection has become a major public works activity on a monthly basis. State regulations requiring the collection of brush and leaf yard waste has created a cost center for the township in its annual operating budget. Transportation and recycling of this waste needs to be a major consideration. Leaf and grass waste is being composted by State College Borough under contract with the township. Brush on the other hand is being disposed of in two ways: Loose brush is being transported to the Hawbaker Recycling facility in Patton Township, while chipped brush is being stored for transport by the University Area Joint Authority for its composting with sewage sludge. Acquiring land closer to the brush collection point will reduce transport cost, save manpower time and wear and tear on equipment. UAJA has indicated an interest in partnering on this project. A site off of Old Gatesburg Road has been identified and the property owner has indicated a willingness to sell or lease acreage long-term. | |
| **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. | |
| **2021** | |
| **New Fire Station** | **$2,800,000** |

***Please note: The cost of the Fire Station is included in the Buildings department. The narrative is provided for your information as an Administration project.***

In the early years of this Capital Improvement Program budget the Centre Region COG Public Safety Committee will likely endorse a study to determine the need for a new fire station in Ferguson Township. The study will determine the ideal site, size and configuration of the station. Based on a two bay station with kitchen, social area, and sleeping quarters it is estimated this facility with cost approximately $2.8 million.

## 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 has created a sinking fund to underwrite the cost of an executive search and related hiring costs.

**FERGUSON TOWNSHIP**
**2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS**
**EXECUTIVE SEARCH SINKING FUND**

| 01.400.401.XXX | | | | |
|---|---|---|---|---|
| **Description** | **Year** | **Additions** | **Deductions** | **Balance** |
| Beginning Balance | | | | 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 |
| Annual Sinking Fund Contribution | 2021 | 0 | | 50,000 |
| | | | | |
| | | | | |
| **Total** | | **40,000** | **0** | |

| Subtotals by Year | **EXPENDITURES** | |
|---|---|---|
| | 2017 | 0 |
| | 2018 | 0 |
| | 2019 | 0 |
| | 2020 | 0 |
| | 2021 | 0 |
| | | |
| | **Total** | **0** |

# FINANCE DEPARTMENT

The Finance Department includes the township and school real estate tax collection. The Finance Department requests total ***$19,100*** or ***0.2%*** of the total Capital Reserve fund proposals for this capital plan.

The goals 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.

## Strategic Plan Alignment

The Finance Department objectives relate directly to the following strategic plan goals:

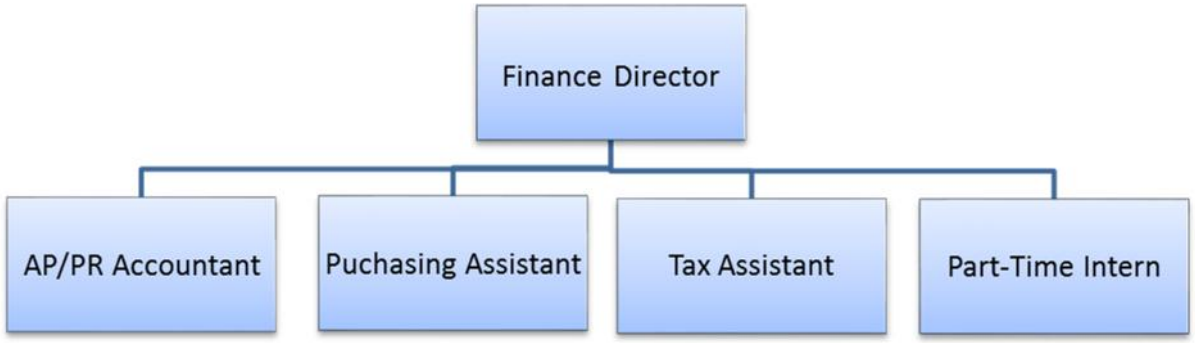
**Goal 1.0 Financial Stability**
Ferguson Township strives to be financially stable and capable of funding the Township's resource demands for immediate and long-term sustainability.

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

**Goal 4.0 Service Delivery**
Ensure service delivery in Ferguson Township is sufficient to accommodate growth, addresses new concerns of the community, and is provided at the lowest responsible cost to residents.

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

## 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.

With the current workload and staffing, the department is requesting a part time employee beginning in 2018. Even with streamlining procedures and expert staff, It is expected that additional help will be needed to maintain current service levels.

| FERGUSON TOWNSHIP | | | | | | |
|---|---|---|---|---|---|---|
| 2017 – 2021 CIP STAFFING | | | | | | |
| FINANCE STAFFING | | | | | | |
| | | | | | | |
| PART TIME ASSISTANT | | | | | | |
| Direct Costs Estimate | 2017 | 2018 | 2019 | 2020 | 2021 | Total |
| Salary | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 50,000 |
| Health/Eye/Dental | | 0 | 0 | 0 | 0 | 0 |
| Life/Disability Insurance | | 0 | 0 | 0 | 0 | 0 |
| Pension | | 0 | 0 | 0 | 0 | 0 |
| Employer Taxes | 873 | 873 | 873 | 873 | 873 | 4,365 |
| Workers Comp | 494 | 494 | 494 | 494 | 494 | 2,470 |
| **Total** | **11,367** | **11,367** | **11,367** | **11,367** | **11,367** | **56,835** |

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 GFOA (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 has been very effective for the township and school collections. This system is used for the township and school real estate tax collections.

## FINANCE ITEMS

With nearly three years of experience with Springbrook accounting software, 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 requisition/purchasing/accounts payable 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.

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.

***ser***

## *2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS FINANCE/TAX*

| 30.400.402.750 | | |
|---|---|---|
| **Description** | **Year** | **Amount** |
| AP/PO workflow Springbrook | 2018 | 7,000 |
| Inventory Module Springbrook | 2019 | 12,100 |
| | | |
| | | |
| **Total** | | **19,100** |

| Subtotals by Year | **EXPENDITURES** | |
|---|---|---|
| | 2017 | 0 |
| | 2018 | 7,000 |
| | 2019 | 12,100 |
| | 2020 | 0 |
| | 2021 | 0 |
| | | |
| | **Total** | **19,100** |

## DEBT SERVICE

Proposed and current debt service costs total ***$3.29 million*** or ***3.6%*** 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. Other future debt needs include a fire station located in Ferguson Township 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 current township debt will be retired at the end of 2017, providing resources needed to complete the proposed projects.

The proposed township maintenance facility cost is based upon a $2 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).

Due to the amount of park projects and related costs, debt funding has been included with these expenditures as well.

The township's portion of the regional debt is also included. This assumes no change in the COG formula for the pools loan, for which the municipal contributions are recomputed after 10 years. For the current Capital plan, consideration must be given to the COG debt in addition to any township debt. The regional pools and the regional parks have a long-term debt service requirements

**FERGUSON TOWNSHIP**
**2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS**
**DEBT SERVICE PROJECTIONS**

| TOWNSHIP DEBT | Expires | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|
| Township 2014 Refinancing | 2017 | 558,725 | | | | |
| COG Pools Debt | 2028 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| COG Parks Debt | 2031 | 110,000 | 112,000 | 114,000 | 114,000 | 114,000 |
| Fueling Facility financing ($300K, 15 yrs 3%) | 2032 | | 45,000 | 45,000 | 45,000 | 45,000 |
| Terraced Streetscape PA Infrastructure Loan ($600K,10 yr 2%) | 2026 | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 |
| Ferguson Township Maintenance Facility ($2.3M, 20 yr, 3%) | 2038 | | 155,000 | 155,000 | 155,000 | 155,000 |
| Township Fire Station ($2.8M, 20 yr, 4%) | 2040 | | | | | 206,000 |
| Park Improvement Loan (Tudek, 350K, 10 yr 3%) | 2027 | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 |
| Park Improvement Loan (Suburban 200K, 10 yr 3%) | 2028 | | 23,000 | 23,000 | 23,000 | 23,000 |
| Park Improvement Loan (Haymarket 235K, 10 yr 3%) | 2031 | | | | | 28,000 |
| Land Purchase (240K, 10 yr 3%) | 2027 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| | | | | | | |
| **Total** | | **924,725** | **591,000** | **593,000** | **593,000** | **827,000** |

# INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology department requests ***$106,000*** or ***1.0%*** of the total Capital Reserve Fund proposals for this capital plan.

Currently, a third party, Hinton and Associates, manages the information technology department. The Assistant Manager and the Finance Director work closely with township staff and Hinton to manage the computer systems and software, perform updates, plan future needs of the township and assist with helpdesk tickets

Desktop computers, laptops and software maintenance fall under the operating budget based on not meeting the $2,500 threshold for capital expenditures.

## OUTLOOK AND STRATEGIC PLANNING

It seems like technology is in a constant state of flux. What was common 5 years ago may be completely different today. Mobile apps are expanding exponentially and cloud versions of software are commonplace. What will the next 5 years bring to the industry and how will the township adapt or deal with the changes? Historically, the township has done a good job of assessing the marketplace and making needed changes within the launch window. Will this practice be as effective in the next five years?

Software is expensive. And many products are licensed monthly now, rather than licensed over the life of the product as was commonplace in the past. Part of the reason for the cost is the complexity of the hardware and software and the multitude of platforms.

## THE TOWNSHIP IS GROWING

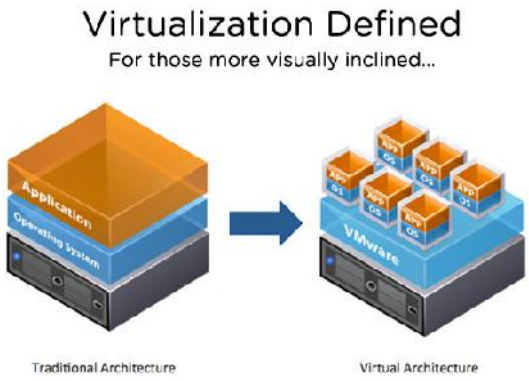
The township is large enough now to handle most IT activities independenty rather than requiring a group endeavor. Part of the reason for this is the cost of hardware for the amount of computing power has decreased considerably. There are some real benefits to this. Decisions can be made that are tailored to the township needs and implementation can be performed faster. It is important to be aware that this also increases risk. It will require diligence on the township to plan for the technology needs using experts and relying on the IT contractor in assisting with choices. The IT strategic plan and the CIP fills this need.

## SECURITY

One of the current issues facing business, government, residents and anyone using the internet is security. One threat that made the news recently is ransomware, or malicious software that is designed to block access to a computer system until a sum of money is paid. These types of threats are constantly changing and require the township to adapt to them. The township can protect itself using several methods, including staff training, enhanced firewalls, limiting access points, antivirus/anti-malware protection, proactive scanning of the network, and intrusion detection. Data backup, both onsite and offsite, protects the server data in case of fire or other disaster.

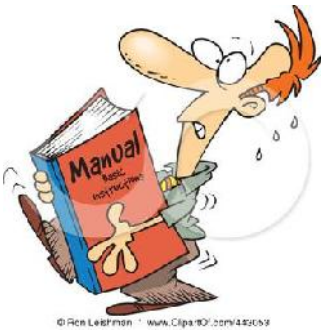
## ARCHITECTURE

The township is virtualizing servers (sharing hardware to operate multiple operating systems on one piece of hardware). This requires redundancy since if a server fails, it will affect several systems. The total cost of hardware can be significantly less than the traditional architecture. The township is pursuing server virtualization where cost-effective and beneficial.




## INTERNET ACCESS

There is a new player on the block that may benefit the township with internet speed and cost.The Keystone Initiative for Network Based Education and Research (KINBER) network is a non-profit internet company providing services to the educational and government markets using fiber optic cable. The township could contract with KINBER to provide internet access directly to the township at speeds far superior to the current configuration. At the same time, it is simpler and with our own firewall, could provide a more stable environment for internet and mobile communications




## TRAINING

One component of the changing technology is the constant need for training. Microsoft Office (a staple of the township office activities) 2016 is considerably different than even the 2010 version and the versions before that (2003, 2007). Users cannot inherintely understand how software works and how best to use it and the variety of applications is expanding along with the complexity of said software. It is essential to train staff how to be proficient using the tools at hand.

## CLOUD SOFTWARE

Technology is changing and cloud software is finding footing in industry. The Centre Region COG Codes software and the Centre Region COG Finance accounting software are evidence of this. Vendors are finding savings in cloud software and some are requring customers to convert to the cloud product. Ascentis, the township's human resource software is not renewing the server version of the license and requiring customers to subscribe to the cloud version. software. The township payroll is on the cloud, as well. The township is subscribing to Microsoft Office 365 (cloud version of Office) for department heads and certain other users. One advantage of cloud software is that users have access to the most current software available and it may be automatically updated behind the scene.

Some software is not a good fit for the cloud. Geographic Information Systems (GIS) software is a good example. Due to the amount of data involved, communicating with the cloud becomes bottlenecked. It is likely that at some point in the future, this issue will be resolved.

## DOCUMENT MANAGEMENT

The township has been using document storage technology for the past five years or more. This has been a learning experience with setting up the databases, deciding on indexing methods, importing the documents and accessing the data. The township decided to replace the current software with another package (Laserfiche) that offers a content management solution, a user-friendly interface, has many government clients and is compliant with Department of Defense standards. Implementation is underway. The software offers many features beyond document storage, such as forms that could be used on the webpage for residents to complete electronically, workflow that could automate some paper processes and email archiving.

# FERGUSON TOWNSHIP
## 2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
## INFORMATION TECHNOLOGY

30.400.407.750

| Description | Year | Amount |
|---|---|---|
| New Fiber connection, firewall and installation | 2017 | 25,000 |
| Replacement server including database software and virtualization | 2017 | 15,000 |
| Backup system replacement server including software | 2017 | 15,000 |
| Network GB switch replacement of 10/100MB switch | 2018 | 5,000 |
| FacilityDude Work Order System (2018-2021 cost) | 2018 | 26,900 |
| Network GB switch for new PW building | 2018 | 5,000 |
| Replacement server including database software and virtualization | 2019 | 15,000 |
| | | |
| | | |
| | | |
| **Total** | | **106,900** |

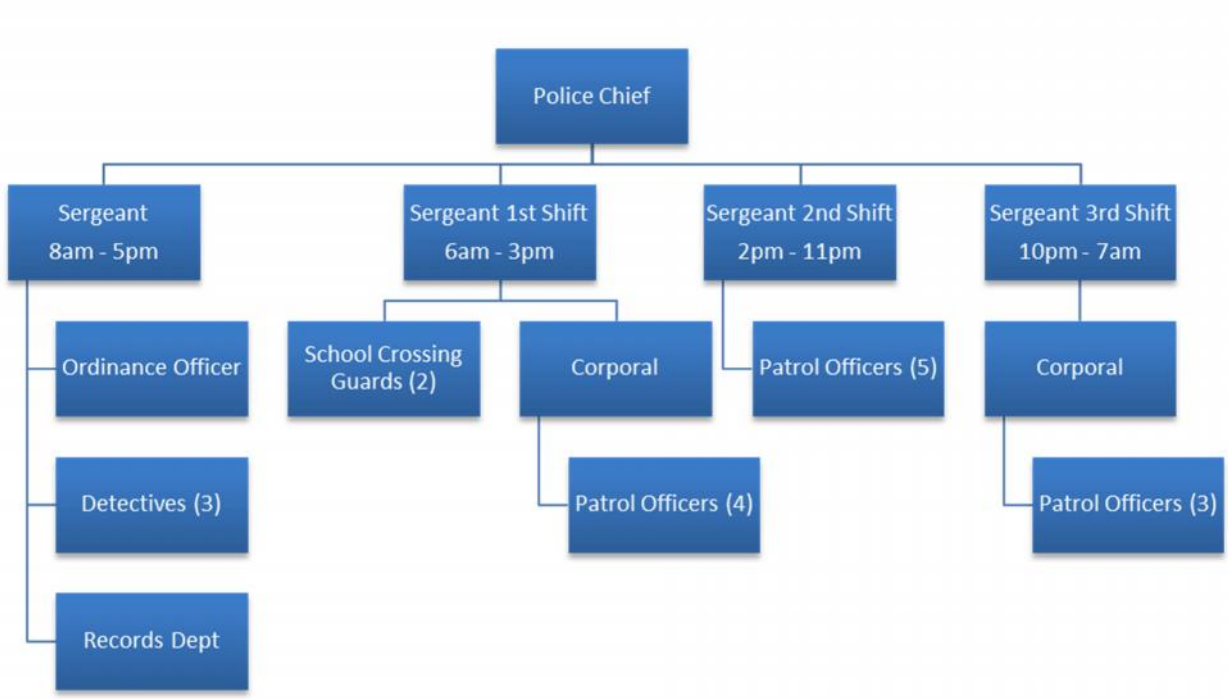
| | EXPENDITURES | |
|---|---|---|
| Subtotals by Year | 2017 | 55,000 |
| | 2018 | 36,900 |
| | 2019 | 15,000 |
| | 2020 | 0 |
| | 2021 | 0 |
| | **Total** | **106,900** |

# POLICE DEPARTMENT

The Police Department is proposing to spend ***$971,200*** or ***8.8%*** of the total Capital Reserve Fund expenditures during the term of this capital plan

## Organizational Chart

The proposed organizational chart for the department is displayed below. The department employs 21 officers as well as the Chief, and two records assistants, a part time ordinance enforcement officer and two part time crossing guards.



## Police Vehicle Fleet Map

The current police vehicle fleet map is included for your reference. It includes ten Patrol vehicles, some powered by Compressed Natural Gas, as well as administrative, detective and training vehicles. The Mobile Command Vehicle is listed on the map. The replacement dates are included in the chart.

| Vehicle # | FT-1 | FT-2 | FT-3 | FT-4 | FT-5 | FT-6 | FT-7 | FT-8 | FT-10 | FT-11 | FT-12 | FT-13 | FT-14 | FT-17 | EVOC -2 | FT-20 | FT-21 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Year / Make | 2013 Chev Tahoe | 2014 Chev Tahoe | 2013 Chev Tahoe | 2012 Chev Caprice | 2016 Chev Tahoe | 2012 Chev Caprice | 2009 Ford Crown Victoria | 2015 Chev Tahoe | 2016 Chev Equinox | 2013 Chev Tahoe | 2014 Chev Caprice | 2014 Chev Impala | 2011 Chev Tahoe | 2008 Chev Impala | 2008 Ford Crown Victoria | 2000 MCV | CRV 1995 Ford |
| Twp ID | 100046 | 100259 | 100045 | 100043 | | 100048 | 100195 | 100262 | | 100044 | 100261 | 100260 | 100254 | 100123 | 100193 | | 100252 |
| VIN | 1GNLC2E0 0DR283016 | 1GNSK2E 02E41728 86 | 1GNLC2E 06DR2842 97 | 6G1MK5U 23CL6463 31 | | 6G1MK5U 2XCL6444 32 | 2FAHP71 V39X140 033 | 1GN5K2E C1F126384 50 | 2GNFLEE KXG6299 997 | 1GNLC2E 06DR2843 50 | 6G3N55U 22EL9597 25 | 1G11X5S L2EU145 604 | 1GNSK2 E04BR32 6560 | 2G1WS 5531813 38892 | 2FAFP71V 28X10685 1 | 5134LP3 78Y331 9896 | 1FDJE30 F8SHB77 651 |
| In Service | May-13 | May-14 | May-13 | Oct-12 | Aug-16 | Oct-12 | Jun-09 | Jul-15 | May-16 | May-13 | Apr-15 | Mar-14 | Aug-12 | Mar-10 | Oct-12 | Jul-05 | Jun-08 |
| Assign mt | Patrol | Patrol | Patrol | Patrol | | Patrol | Patrol | Patrol | Detective | Patrol | All | Chief | Patrol | Detective | EVOC | Spec | Spec |
| CNG | Y (Jan 2014) Grant | N | Y (Jan 2014) Grant | | Y | | | N | N | Y (May 2013) | N | | N | | | | |
| Radio n | XTL2500 | XTL2500 | XTL2500 | XTL2500 | XTL2500 | XTL2500 | XTL5000 | APX6500 | XTL2500 | XTL5000 | APX4500 | XTL2500 | XTL2500 | XTL2500 | | Multiple | |
| Service | 2013 | | 2013 | 2013 | 2013 | 2013 | 2009 | 2015 | | 2009 | 2015 | 2015 | | | | | |
| MCT Model / In | M-6 (2010) | M-6 (2009) | M-6 (2010) | M-6 (2010) | M-6 (2010) | M-6 (2010) | | GETAC Tablet (2015) | None | M-6 (2010) | GETAC Tablet (2015) | None | M-6 (2010) | None | None | | None |
| VASCAR / VSPEC | VASCAR | VASCAR | VASCAR | VASCAR | VASCAR | VASCAR | VSPEC | VASCAR Plus IIIL | N/A | VASCAR | VASCAR Plus IIIL | N/A | N/A | N/A | N/A | | N/A |
| In service | | | | | | | 2009 | 2015 | | | 2015 | | | | | | |
| Replace ment | 2019 | 2020 | 2018 | 2019 | 2022 | 2019 | 2020 | 2021 | 2022 | 2020 | 2022 | 2021 | 2017 | 2018 | | N/A | N/A |
| Color | Bl/Silver | Bl/Silver | Bl/Silver | Silver | Silver | Silver | Dk Blue | Bl/Silver | Blk | Bl/Silver | Black | Black | Silver | Black | White | White | |
| Registr n | MG4783G | MG7709G | MG4785G | MG3039G | MG7642F | MG3038G | EDD0010 | MG6229H | MG2392J | MG4784G | JLE9032 | JKK3229 | MG6670F | HJS9895 | MG7443D | 95356MG | MG4227B |
| Mileage June 2016 | 74,374 | 55,073 | 81,000 | 70,362 | | 70,233 | 70,841 | 8,624 | 525 | 61,474 | 8,200 | 13,320 | 90,106 | 45,972 | 124,107 | 5,235 | 187,422 |

## Police Department Capital Requests

The total proposed Police Department capital items for the 2017 to 2021 CIP is described in the following 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 years or more cycle of 1 to 3 vehicles per year, depending on condition of the vehicle. Most new patrol vehicles have been specified as Chevrolet Tahoes. Additionally, the CNG tank and fueling systems were previously offset by grant funding are best accommodated in a larger vehicle such as the Tahoe. These bi-fuel vehicles have environmental benefits as well as fuel cost benefits.

## Police Vehicles & Accessories

**FERGUSON TOWNSHIP**
**2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS**
**POLICE VEHICLES**

30.400.410.750

| Description | 2017 | 2018 | 2019 | 2020 | 2021 | Total |
|---|---|---|---|---|---|---|
| Police Vehicles & Accessories (1) (FT-14) | 51,513 | | | | | 51,513 |
| CNG Conversion (1) (new tank) (FT-14) | 10,000 | | | | | 10,000 |
| Police Vehicles & Accessories (2) (FT-3/FT-17) | | 78,110 | | | | 78,110 |
| CNG Conversion (1) (existing tank) | | 6,500 | | | | 6,500 |
| Police Vehicles & Accessories (3) (FT-1/FT-4/FT-6) | | | 155,913 | | | 155,913 |
| CNG Conversion (1) (existing) & (2) (new tanks) | | | 27,500 | | | 27,500 |
| Police Vehicles & Accessories (3) (FT2/FT11/FT7) | | | | 152,259 | | 152,259 |
| CNG Conversion (1) (existing tanks) & 2 (new tanks) | | | | 27,500 | | 27,500 |
| Police Vehicles & Accessories (3) (FT8/FT12/FT13) | | | | | 135,639 | 135,639 |
| CNG Conversion (1) (existing tank) & (1) (new tank) | | | | | 18,000 | 18,000 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | |
| **Total** | **61,513** | **84,610** | **183,413** | **179,759** | **153,639** | **662,934** |

Grant money is not guaranteed 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 potentially save the township at least $8,000 per vehicle in conversion costs over the life of the tank.

## 2017

**Police Vehicles & Equipment** **$51,513**

One vehicle will be due for replacement.

| | |
|---|---|
| Replace 2011 Chevrolet Tahoe (FT-14) 4 WD | 41,513 |
| Equipment and installation | 10,000 |
| **Subtotal** | **51,513** |
| **Total** | **51,513** |

Replacement costs include paint and graphics ($1,500). 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.

**CNG Conversions** **$10,000**

This cost is for the new Tahoe (FT-14) to be up-fitted to operate on Compressed Natural Gas. Grant funding may not be available, however, the overall fuel savings and needed person and equipment space this vehicle provides validates the request. (1 @ $10, 000 each.)

## 2018

**Police Vehicles & Equipment** **$78,110**

Two 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 to need at the time of purchase.

| | |
|---|---|
| Replace 2013 Chevrolet Tahoe (FT-3) | 39,092 |
| Equipment and installation | 10,500 |
| **Subtotal** | **49,592** |
| | |
| Replace 2008 Chevrolet Impala (FT-17) | 22,518 |
| Equipment and installation | 6,000 |
| **Subtotal** | **28,518** |
| **Total** | **78,110** |

**CNG Conversions** **$6,500**

One unit may be converted to CNG to continue the program and recognize 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 estimated at $4, 000. (1@ $6,500)

## 2019

**Police Vehicles & Equipment** **$155,913**

Three vehicles will be due for replacement.

| | |
|---|---|
| Replace 2013 Chevy Tahoe (FT-1) | 40,971 |
| Equipment and installation | 11,000 |
| **Subtotal** | **51,971** |
| | |
| Replace 2012 Chevy Caprice (FT-4) | 40,971 |
| Equipment and installation | 11,000 |
| **Subtotal** | **51,971** |
| | |
| Replace 2012 Chevy Caprice (FT-6) | 40,971 |
| Equipment and installation | 11,000 |
| **Subtotal** | **51,971** |
| **Total** | **155,913** |

**CNG Conversions** **$27,500**

All units will need converted to CNG should we choose to continue the program and recognize the fuel savings. (2 @ $10,500 & 1 @ $6,500))

## 2020

**Police Vehicles & Equipment** **$152,259**

Three patrol vehicles are due for replacement.

| | |
|---|---|
| Replace 2014 Chevrolet Tahoe (FT-2) | 42,945 |
| Equipment and installation | 11,500 |
| **Subtotal** | **54,446** |
| - | - |
| Replace 2009 Crown Victoria (FT-7) | 42,945 |
| Equipment and installation | 11,500 |
| **Subtotal** | **54,446** |
| | |
| Replace 2013 Chev Tahoe (FT-11) | 42,945 |
| Equipment and installation | 11,500 |
| **Subtotal** | **54,446** |
| | |

| | |
|---|---|
| **Total** | **163,337** |

**CNG Conversions** **$27,500**

All units will need converted to CNG should we choose to continue the program and recognize the fuel savings. (2 @ $10,500 & 1 @ $6,500))

## 2021

**Police Vehicles & Equipment** **$135,659**

Two vehicles will be due for replacement.

| | |
|---|---|
| Replace 2015 Chevrolet Tahoe (FT-8) | 43,516 |
| Equipment and installation | 11,500 |
| **Subtotal** | **55,016** |
| | |
| Replace 2014 Chevy Caprice (FT-12) (Unmarked Traffic) | 42,016 |
| Equipment and installation | 6,000 |
| **Subtotal** | **48,016** |
| | |
| Replace 2014 Chevy Impala (FT-13) | 26,127 |
| Equipment and Installation | 6,500 |
| **Subtotal** | **32,627** |
| **Total** | **135,659** |
| | |

**CNG Conversions** **$18,000**

The patrol vehicles may need converted to CNG should we choose to continue the program. (1 @ $7,000 & 1 @ $11,000)

## Police Equipment

***FERGUSON TOWNSHIP***
***2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS***
***POLICE EQUIPMENT***

30.400.410.750

| Description | 2017 | 2018 | 2019 | 2020 | 2021 | Total |
|---|---|---|---|---|---|---|
| Records Management/Mobile Data System | 110,000 | | | | | 110,000 |
| In-car Camera Systems | | 60,000 | | | | 60,000 |
| Body Worn Cameras | | | 34,000 | | | 34,000 |
| Drone (shared with Patton Township) | 2,600 | | | | | 2,600 |
| Speed Alert RADAR message sign | 4,795 | | | | | 4,795 |
| Alternative Light Source (ALS) | 2,905 | | | | | 2,905 |
| | | | | | | |
| Total | 120,300 | 60,000 | 34,000 | 0 | 0 | 214,300 |

### 2017

**Records Management/Mobile Data System** **$110,000**

The remaining initial costs of our newly replaced, regionally shared mobile data/records management system will be due this year. It is anticipated that up to $101,000 of the estimated total of $176,000 may be due. $110,000 has been budgeted in previous years for this project. At the time of this writing, it is anticipated that $75,000 to $91,000 will be expended in 2016. All expenditures are dependent upon the date the contract is signed with the vendor and the agreed upon payment milestones are determined.

**Drone Shared with Patton Township** **$2,600**

The township is working with Patton Township to acquire a drone to be used in search and rescue and other police activities. This is the township's 50% share of the cost

**Speed Alert RADAR Message Sign** **$4,795**

The police department is requesting a newer model Speed Alert radar message sign with red & blue strobes to better draw driver attention to their speed. These signs are much appreciated by residents as they are an effective speeding deterrent in many places

**Alternative Light Source (ALS)** **$2,905**

The police department is requesting an ALS to assist in locating forensic evidence such as body fluids, fingerprints, fibers, shoeprints, hair, bone, , and gunshot residue left at crime scenes, as well as for better illumination of bruising injuries on victims.

### 2018

**In-car Cameras** **$60,000**

This purchase would add in-car audio/video cameras to the patrol fleet. (9 @ $6,000 each plus one 10 TB server @ $4000 plus installation and training $2000.)

### 2019

**Body Worn Cameras** **$34,000**

This purchase would add body worn cameras to officers' equipment. This amount would be reduced by any available grant funding. Currently there

| | |
|---|---|
| are PA law modifications and technology advancements that need to happen before these would be a prudent investment; it is anticipated that these will be in existance by this time. (18 @ $100 each plus $16,000 licensing costs and data storage.) | |
| **2020** | |
| No Items are requested at this time for this year. | |
| **2021** | |
| 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**
**2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS**
**POLICE CAR EQUIPMENT SINKING FUND**

30.400.410.760

| Description | Year | Additions | Deductions | Balance |
|---|---|---|---|---|
| Annual Sinking Fund Contribution | 2012 | | | 10,000 |
| Annual Sinking Fund Contribution | 2013 | 10,000 | | 20,000 |
| Annual Sinking Fund Contribution | 2014 | 10,000 | | 30,000 |
| Mobile Data System | 2014 | | 4,820 | 25,180 |
| Annual Sinking Fund Contribution | 2015 | 20,000 | | 45,180 |
| Mobile Data System | 2015 | | 4,820 | 40,360 |
| Annual Sinking Fund Contribution | 2016 | 30,000 | | 70,360 |
| Mobile Data Systems | 2016 | | 60,000 | 10,360 |
| Annual Sinking Fund Contribution | 2017 | 30,000 | | 40,360 |
| Annual Sinking Fund Contribution | 2018 | 30,000 | | 70,360 |
| In-car Camera Systems | 2018 | | 60,000 | 10,360 |
| Annual Sinking Fund Contribution | 2019 | 30,000 | | 40,360 |
| Body worn Camera System | 2019 | | 34,000 | 6,360 |
| Annual Sinking Fund Contribution | 2020 | 0 | | 6,360 |
| Annual Sinking Fund Contribution | 2021 | | | 6,360 |
| **Total** | | **160,000** | **163,640** | |

| Subtotals by Year | EXPENDITURES | |
|---|---|---|
| | 2017 | 0 |
| | 2018 | 60,000 |
| | 2019 | 34,000 |
| | 2020 | 0 |
| | 2021 | 0 |
| | **Total** | **94,000** |

# PLANNING AND ZONING DEPARTMENT

The total proposed capital costs for the Planning and Zoning Department totals ***$75,000*** or ***0.7%*** of the total Capital Reserve expenditures for the five years.

## Organizational Chart

## 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 acitivity. 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.

## 2016 Accomplishments

With the addtion of a Community Planner in 2015, and a new Planning Director in late 2015, the Department is ready to accomplish additional projects in the near future, most notably the Zoning and Subdivision and Land Development Ordinance revisions. In early 2016, Planning & Zoning staff issued a Request for Proposals through the PA Planning Association to attract professional planning consultants to assist with this endeavor. In June, the Planning & Zoning Director recommended Environmental Planning & Design of Pittsburgh, PA to complete the revisions to both planning documents with the assistance of both staff and steering committee. The project will encompass a 12 month coordination and development schedule with EPD, LLC.

Also, after a joint meeting between Ferguson Township and State College Borough in September of 2015, a recommendation was made as a result of the Executive Summary of the meeting, to continue discussions related to improvements within Terraced Streetscape District

and neighboring Urban Village District. Two elected officials from each municipality were appointed to the joint committee along with professional staff. Meetings shall begin summer 2016, to determine what course of action should be taken to improve development potential with planned streetscape improvements in mind.

## *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 (rebudgeted from 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.

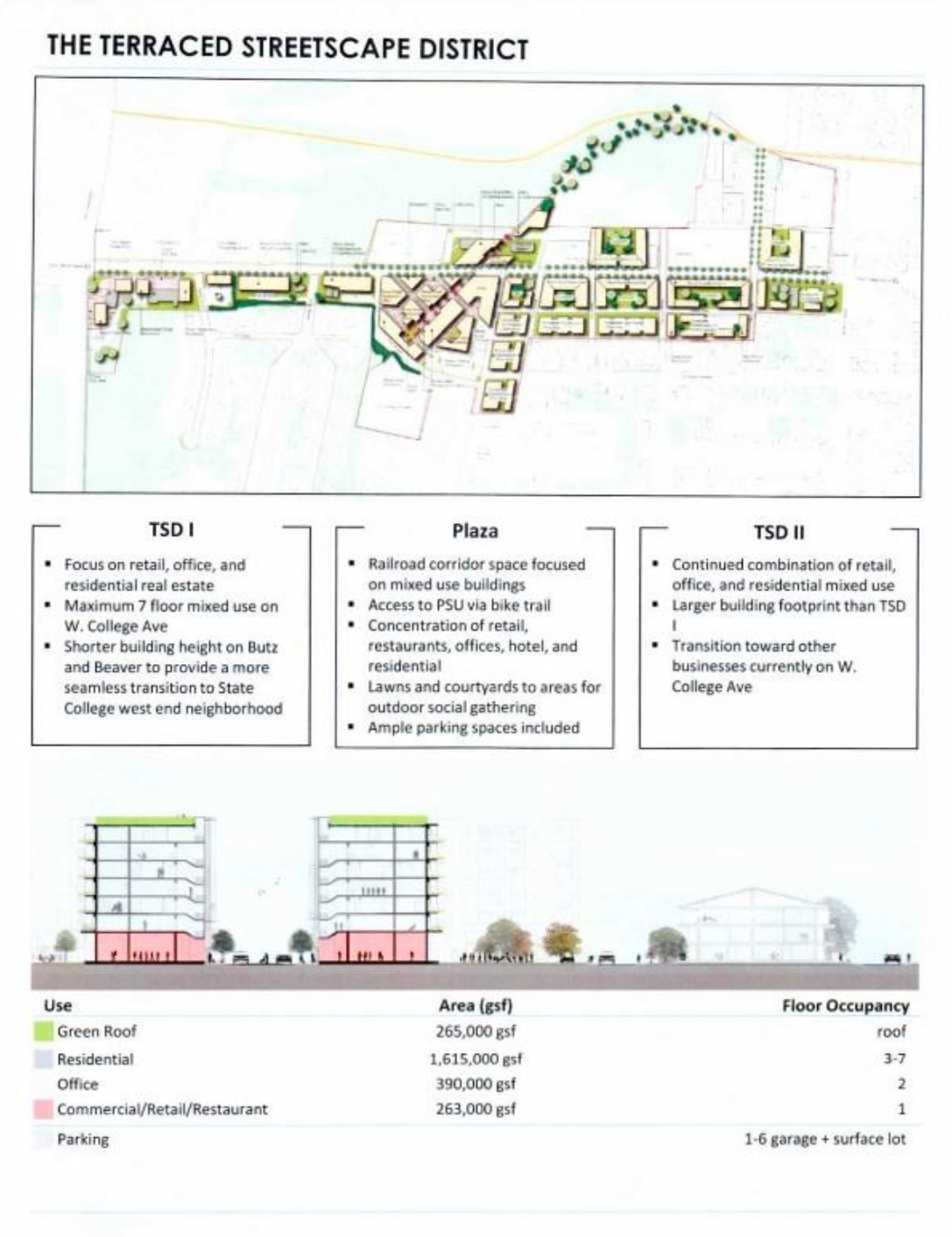
**Land Use Master Plan (2020)**

- **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 impacts 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 Concept of the Terraced Streetscape District

This is one proposed concept by PSU graduate students presented to the Board of Supervisors at a regular meeting. It is for informational purposes only. It does not necessarily depict the final concept.



| FERGUSON TOWNSHIP | | |
|---|---|---|
| 2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS | | |
| PLANNING | | |
| 30.400.414.750 | | |
| **Description** | **Year** | **Amount** |
| Consultant to Rewrite Terraced Streetcape District | 2017 | 25,000 |
| Land Use Master Plan | 2020 | 50,000 |
| | | |
| | | |
| **Total** | | **75,000** |
| | | |
| | | |
| Subtotals by Year | **EXPENDITURES** | |
| | 2017 | 25,000 |
| | 2018 | 0 |
| | 2019 | 0 |
| | 2020 | 50,000 |
| | 2021 | 0 |
| | | |
| | **Total** | **75,000** |

## *Planning & Zoning Department Requests*

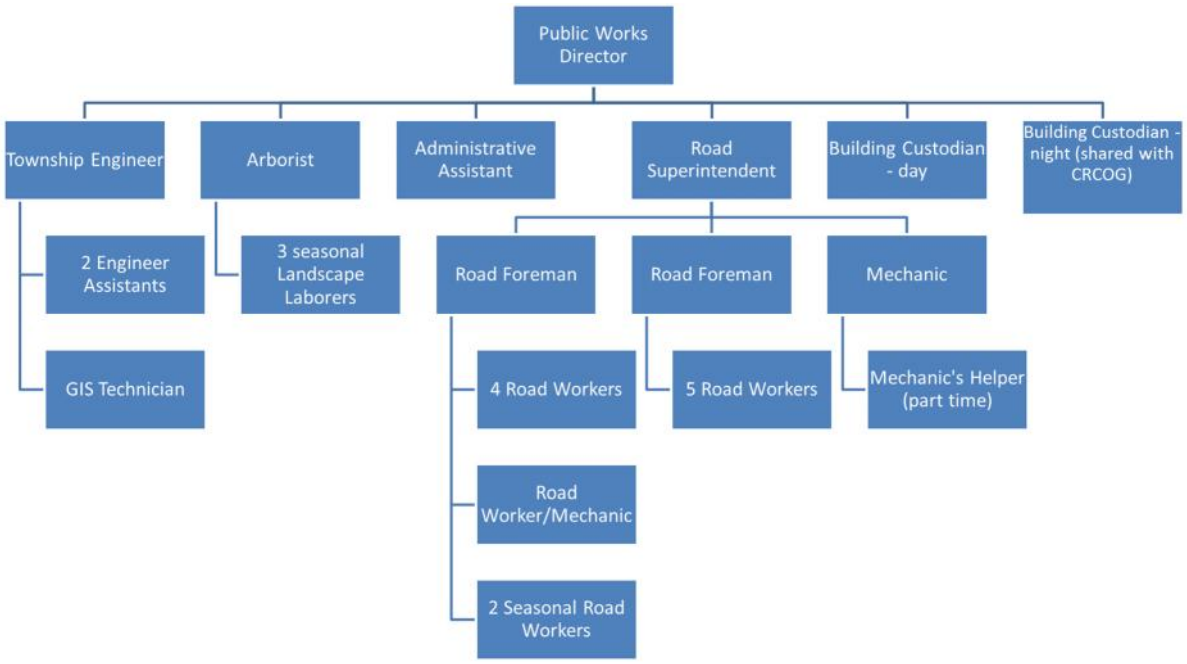
| *2017* | |
|---|---|
| ***Consultant to Rewrite Terraced Streetscape District*** | ***$25,000*** |
| *Since created in 2011, the Terraced Streetscape District along the West College Avenue corridor has not developed as envisioned. Several obstacles to the successful development of the district including, but not limited to pedestrian connectivity, market demand, challenges with property owners, and more have caused the corridor to stagnate in a state of functional blight. Elected officials at Ferguson Township and the Borough of State College have expressed an interest in working together to overcome some of these challenges and create a walkable, mixed-use neighborhood that adds value to the community. Because of the challenges and relative novelty of this style of zoning, it is recommended that consulting services with expertise in this arena be retained to assist in this endeavor. It is possible that this cost could be shared with other partners.* | |
| *2020* | |
| **Land Use Master Plan** | **$50,000** |
| Several documents guide the township's planning decisions including the Official Map, Strategic Plan, and Centre Region Comprehensive Plan. A Land Use Master Plan would greatly supplement the value of those documents by providing an expanded, consolidated vision for community planning. The plan will focus on issues affecting the township such as a needs assessment on mixed-use development, areas where growth could be concentrated outside of | |

the Regional Growth Boundary, accommodation of additional land uses, and promotion of economic development. This item will cover the cost of a consultant to assist in the preparation of this document.

# PUBLIC WORKS DEPARTMENTS

## PUBLIC WORKS STAFFING

The Public Works Department organizational chart is depicted below. New personnel may be requested in this 5-year CIP to meet ever increasing demands of the Municipal Separate Storm Sewer System (MS4) National Pollutant Discharge Elimination System (NPDES) permit requirements and the demand for road maintenance and capital road repairs. The organizational chart reflects current staffing.




## BUILDINGS AND GROUNDS SECTION

The total proposed capital costs for the Buildings & Grounds Section totals ***$5.87 million*** or **53.4%** of the total Capital Reserve expenditures for the five years.

The Public Works Capital Building Fund Appropriation for building systems saves for the future replacement of building systems such as HVAC, roofs, doors, windows, flooring, light fixtures, security door system, cameras, fire system and panels, and audio video systems and fixtures.

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 grappler 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.

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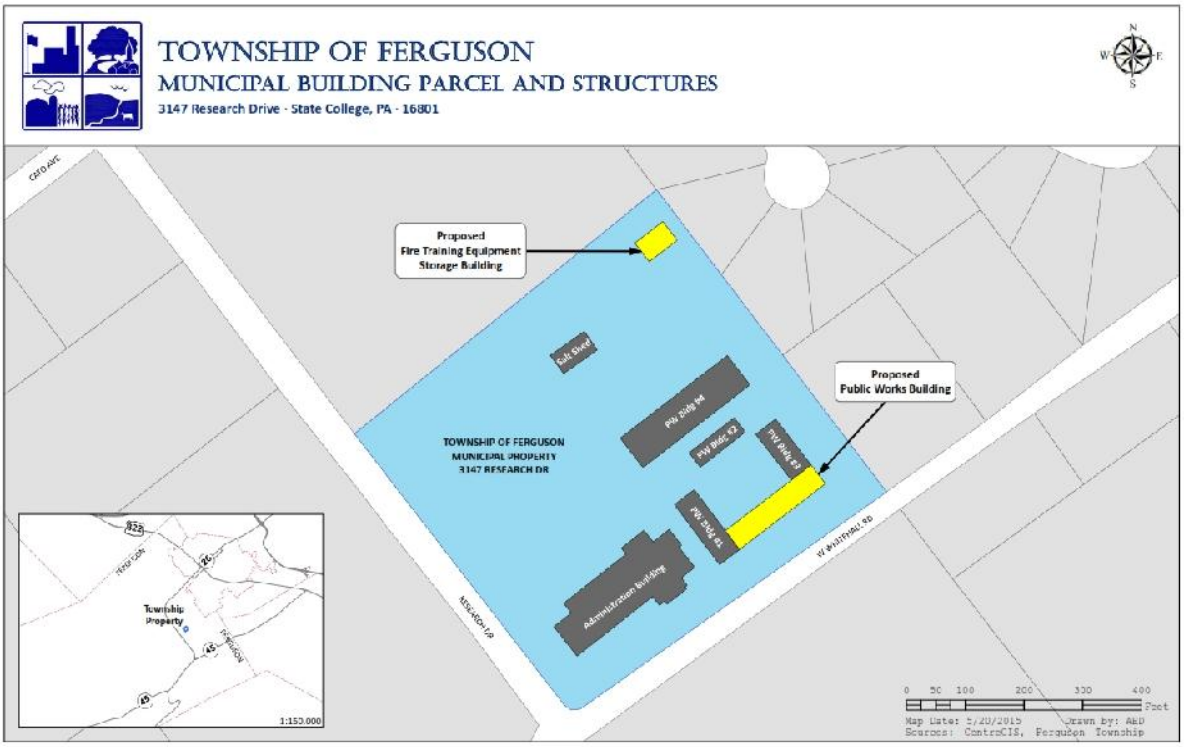
The map of the township facilities includes the proposed fire trailer structure and the new public works facility. The project is currently being reviewed and options discussed.



The buildings and grounds department is requesting the following items for this planning period.

Due to the cost of certain projects, they are proposed to be financing using 10 to 20 year loans. They breakdown follows this table

| FERGUSON TOWNSHIP | | |
|---|---|---|
| 2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS | | |
| BUILDINGS & GROUNDS | | |
| 30.400.409.750 | | |
| **Description** | **Year** | **Amount** |
| Renovate Tax Office to increase work area and HVAC | 2017 | 100,000 |
| Add interior door to Engineering | 2017 | 5,000 |
| Renovate PD to accommodate 4th detective | 2017 | 15,000 |
| Architectural design and engineering site plan new PW maintenance bldg | 2017 | 285,900 |
| New Fire Station Land Purchase | 2017 | 80,000 |
| Land Lease/Purchase for Brush/Leaf Composting | 2018 | 80,000 |
| Site work, utilities, parking for new PW maintenance facility | 2018 | 100,000 |
| New PW maintenance facility | 2018 | 1,905,800 |
| 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 |
| Paint interior of interior administration building | 2019 | 10,000 |
| Upgrade all township exterior lighting (LED or Metal Halide) | 2019 | 15,000 |
| New Fire Station | 2021 | 2,800,000 |
| | | |
| | | |
| **Total** | | **5,806,700** |
| | | |
| | **EXPENDITURES** | |
| Subtotals by Year | 2017 | 485,900 |
| | 2018 | 2,495,800 |
| | 2019 | 25,000 |
| | 2020 | 0 |
| | 2021 | 2,800,000 |
| | | |
| | **Total** | **5,806,700** |

| Detailed Table for Buildings | | | | |
|---|---|---|---|---|
| **Description** | **Cost** | **Grants** | **Loans** | **Net cash** |
| Public works Maintenance Facility | 2,341,700 | | 2,300,000 | 41,700 |
| Fuel Pumps with Canopy | 300,000 | | 300,000 | 0 |
| Fire Station | 2,880,000 | | 2,800,000 | 80,000 |
| Land Lease for Composting | 80,000 | | | 80,000 |
| **Totals** | **5,601,700** | **0** | **5,400,000** | **201,700** |

The Buildings & Grounds Department has a sinking fund for replacement of major equipment. The proposed sinking fund activity is included in the following chart.

The sinking fund was set up after the township building was renovated in 2007 to save for the future replacement of building systems such as HVAC, roof, doors, fixtures.

**FERGUSON TOWNSHIP**

**2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS**

**BUILDING EQUIPMENT SINKING FUND**

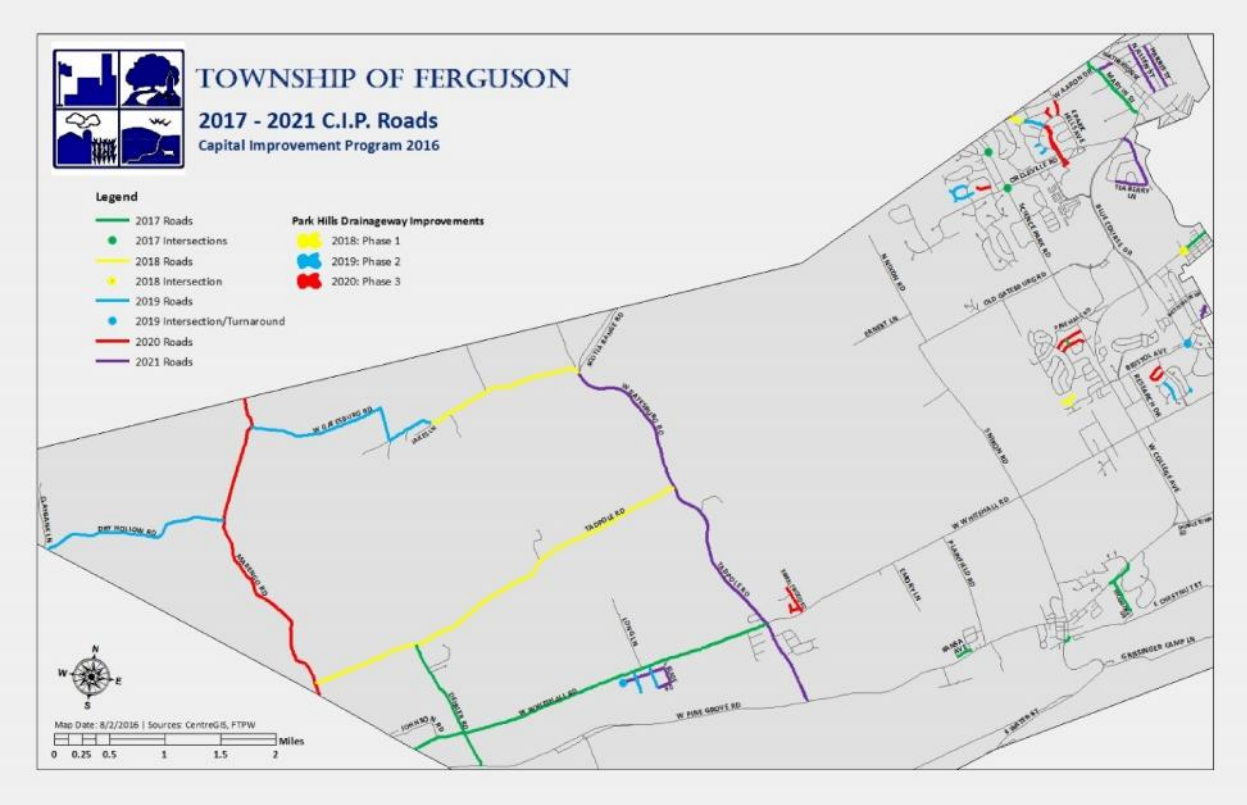
30.400.409.760

| Description | Year | Additions | Deductions | Balance |
|---|---|---|---|---|
| Beginning Balance | 2017 | | | 184,345 |
| Annual Sinking Fund Contribution | 2017 | 41,000 | | 225,345 |
| Upgrade exterior lighting PW buildings | 2017 | | 7,718 | 176,627 |
| Annual Sinking Fund Contribution | 2018 | 41,000 | | 266,345 |
| Paint exterior stucco Administration Building | 2018 | | 17,364 | 159,263 |
| Camera system upgrades | 2019 | | 6,078 | 260,267 |
| Annual Sinking Fund Contribution | 2019 | 41,000 | | 200,263 |
| Annual Sinking Fund Contribution | 2020 | 41,000 | | 301,267 |
| Replace carpet Admininstration Building | 2020 | | 19,144 | 181,119 |
| Replace Computer room halon fire suppression | 2020 | | 8,934 | 292,333 |
| Annual Sinking Fund Contribution | 2021 | 41,000 | | 222,119 |
| | | | | 292,333 |
| | | | | |
| | | | | |
| | | | | |
| **Total** | | **205,000** | **59,238** | |

| Subtotals by Year | EXPENDITURES |
|---|---|
| 2017 | 7,718 |
| 2018 | 17,364 |
| 2019 | 6,078 |
| 2020 | 28,078 |
| 2021 | 0 |
| **Total** | **59,238** |

## ROAD PROJECTS

Road Projects make up the bulk of the capital expenditures for the township. For the term of this CIP, road projects total ***$12.5 million or 53.5%*** of the total capital expenditures for all capital projects funds. The map below depicts the various roadwork that that township is planning to undertake during the term of this capital plan.




The following table portrays the various road projects during the term of the CIP. Detailed information is including in the appendix for your review. Following the road table is a detail of certain projects that are being funded with grant money.

| FERGUSON TOWNSHIP | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2017 – 2021 CIP CAPITAL PROJECTS DETAIL-CASH BASIS | | | | | | | | |
| PUBLIC WORKS ROAD PROJECTS | | | | | | | | |
| FUND | CAT | DESCRIPTION | 2017 | 2018 | 2019 | 2020 | 2021 | TOTAL |
| R=road, D=stormwater | | | | | | | | |
| TIF | R | Microsurfacing | 242,000 | 266,000 | 293,000 | 322,000 | 354,000 | 1,477,000 |
| CR | D | Cheasapeake Bay Pollutant Reduction Project | 83,000 | 121,000 | 133,000 | 220,000 | 161,000 | 718,000 |
| CR | D | Park Hills Drainage | 55,000 | 121,000 | 133,000 | 146,000 | 0 | 455,000 |
| LF | R | Road Materials | 55,000 | 73,000 | 80,000 | 88,000 | 97,000 | 393,000 |
| LF | R | ADA Curb Ramp Replacements | 88,000 | 97,000 | 106,000 | 117,000 | 129,000 | 537,000 |
| TIF | R | West College Ave Streetscape | 798,000 | | | | | 798,000 |
| TIF | R | Traffic Signal Performance Metrics (ARLE) | 41,100 | 598,900 | | | | 640,000 |
| TIF | R | Shared Use Path with Patton Township (1/3 share) | 50,000 | | | | | 50,000 |
| TIF | R | Corl Street/West College Signal | 359,000 | | | | | 359,000 |
| TIF | R | Kansa Ave | 240,000 | | | | | 240,000 |
| TIF | R | Sycamore Drive | 484,000 | | | | | 484,000 |
| TIF | R | Meckley Drive | 76,000 | | | | | 76,000 |
| TIF | R | ADA Handicap Ramps | 62,000 | 68,000 | 75,000 | 82,000 | 90,000 | 377,000 |
| TIF | R | Left Turn Lane Valley Vista/Bachman | 396,000 | | | | | 396,000 |
| TIF | R | Right Turn Lane Science Park/Circleville/Valley Vista | 169,000 | | | | | 169,000 |
| TIF | R | Martin Street | 289,000 | | | | | 289,000 |
| TIF | R | Whitehall Road | | | | 258,214 | | 258,214 |
| TIF | R | Deibler Road | | | | 97,163 | | 97,163 |
| TIF | R | East Chestnut Street | 19,000 | | | | | 19,000 |
| TIF | R | West Gatesburg Road | 221,979 | 96,000 | 141,000 | | 325,000 | 783,979 |
| TIF | R | Fairfield Circle | | 93,000 | | | | 93,000 |
| TIF | R | Stafford Circle | | 54,000 | | | | 54,000 |
| TIF | R | West Blade Road Turnaround | | 24,000 | 27,000 | | | 51,000 |
| TIF | R | Tadpole Road | | 240,000 | | | | 240,000 |
| TIF | R | Traffic Signal Improvements | | | 27,000 | 29,000 | 32,000 | 88,000 |
| TIF | R | New Traffic Light Blue Course & Bristol | | | 466,000 | | | 466,000 |
| TIF | R | Appletree Circle | | | 46,000 | | | 46,000 |
| TIF | R | Avebury Circle | | | 30,000 | | | 30,000 |
| TIF | R | Shagbark Court | | | 25,000 | | | 25,000 |
| TIF | R | Sassafras Court | | | 20,000 | | | 20,000 |
| TIF | R | Hickory Hill Drive | | | 106,000 | | | 106,000 |
| TIF | R | Ashburton Court | | | 23,000 | | | 23,000 |
| TIF | R | Sheffield Court | | | 20,000 | | | 20,000 |
| TIF | R | Williamsburg Drive | | | 73,000 | | | 73,000 |
| TIF | R | Gardner Lane | | | 77,000 | | | 77,000 |
| TIF | R | Dry Hollow Road | | | 111,000 | | | 111,000 |
| TIF | R | Timothy Lane | | | 80,000 | | | 80,000 |
| TIF | R | Goddard Circle | | | | 44,000 | | 44,000 |
| TIF | R | Princeton Drive | | | | 23,000 | | 23,000 |
| TIF | R | Marengo Road | | | | 242,000 | | 242,000 |
| TIF | R | Dogwood Circle | | | | 19,000 | | 19,000 |
| TIF | R | Park Lane | | | | 51,000 | | 51,000 |
| TIF | R | Muncy Road | | | | 89,000 | | 89,000 |
| TIF | R | James Ave | | | | 105,000 | | 105,000 |
| TIF | R | Brooklawn Road | | | | 27,000 | | 27,000 |
| TIF | R | Ramblewood Road | | | | 101,000 | | 101,000 |
| TIF | R | Corrina Court | | | | 62,000 | | 62,000 |
| TIF | R | Pinecliff Road | | | | 105,000 | | 105,000 |
| TIF | R | West Aaron Drive | | | | | 358,000 | 358,000 |
| TIF | R | Teaberry Lane | | | | | 322,000 | 322,000 |
| TIF | R | Harris Street | | | | | 177,000 | 177,000 |
| TIF | R | Blade Drive | | | | | 282,000 | 282,000 |
| TIF | R | North Allen Street | | | | | 209,000 | 209,000 |
| TIF | R | Grace Street | | | | | 52,000 | 52,000 |
| | | | | | | | | 0 |
| | | Total | 3,728,079 | 1,851,900 | 2,092,000 | 2,227,377 | 2,588,000 | 12,487,356 |

| EXPENDITURES BY FUND | | | | | | |
|---|---|---|---|---|---|---|
| CR | 138,000 | 242,000 | 266,000 | 366,000 | 161,000 | 1,173,000 |
| TIF | 3,447,079 | 1,439,900 | 1,640,000 | 1,656,377 | 2,201,000 | 10,384,356 |
| LF | 143,000 | 170,000 | 186,000 | 205,000 | 226,000 | 930,000 |
| | | | | | | |
| **Total** | **3,728,079** | **1,851,900** | **2,092,000** | **2,227,377** | **2,588,000** | **12,487,356** |

| Description | Cost | Grants | Loans | Net cash |
|---|---|---|---|---|
| West College Ave Streetscape | 798,000 | 798,000 | | 0 |
| Corl Street/West College Signal | 359,000 | 176,084 | | 182,916 |
| Traffic Signal Performance Metrics | 640,000 | 598,000 | | 42,000 |
| **Totals** | **1,797,000** | **1,572,084** | **0** | **224,916** |

**Cheasapeake Bay Pollution Reduction Plan (CBPRP)**

In 2018 a new NPDES MS4 permit will be issued to us by DEP. As part of that permit, new pollution reduction requirements will be included that require a specific plan to be developed to show how pollutant loads to the Chesapeake Bay as well as impaired waterways (Slab Cabin Run and Spruce Creek) will be reduced. The permit requirements are still unknown but should be finalized this year. The required plan will need to be developed in 2017 for approval by DEP prior to the Notice of Intent to renew our permit. It is anticipated that there will be a large effort to inventory constructed BMPs to assess those that already exist that can be credited and then develop a model to determine existing pollutant loads as well as required BMPs that need to be constructed and maintained by the Township to meet the target pollutant load reductions.

**Road Improvements by Contract:**

Typically, 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. In 2016, the Public Works Department changed the software program utilited to assess road conditions and at the time this document was prepared, the software was not yet functional. Assessments from 2015, and a visual inspection in 2016 were used to prepare the CIP for roads.

Microsurfacing is a cold-mix paving system; it is not a hot-mix paving as is 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. 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 FTPW 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 2017 is estimated to cost $50/linear foot assuming FTPW performs base repair and other activities such as sign installation, mail box replacement or resetting, topsoil or shoulder backup, seed and soil supplements. Additional costs are incurred if the storm pipe, curb, or sidewalk ramps are in need of repair. These additional costs are reflected 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 $45/linear foot. No recycling was done in 2016. Additional costs are incurred if residential driveway aprons are paved as part of a capital 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, FTPW started using 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. $3,500 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. 16 ramps are proposed to be reconstructed with capital road projects in 2017.

For the first time, in 2015, roads that were microsurfaced had associated handicap ramps upgraded. Additional funding of $80,000 is requested in 2017 to upgrade handicap ramps in accordance with the ADA federal mandates.

**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. This will be the first phase of construction of streetscape improvements along West College Avenue in an area zoned Terrace Streetscape District.

In 2016, necessary right of way was acquired.

In 2017, $648,000 is anticipated to be spent for construction costs and $150,000 for inspection fees. $798,000 is anticipated in grant funding.

**Traffic Signals:**

Subject to installation of new hardware and software through an ARLE grant, traffic signal performance will be optimized on a more frequent basis than in the past, annually or more frequently.

## 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 ***$1,930,900*** or ***17.6%*** 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.

## New Equipment/Vehicles or Replacement Equipment/Vehicles under $25,000

**FERGUSON TOWNSHIP**
**2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS**
**NEW EQUIPMENT PUBLIC WORKS**

| 30.400.430.750 | | | | | | |
|---|---|---|---|---|---|---|
| Description | 2017 | 2018 | 2019 | 2020 | 2021 | Total |
| | | | | | | 0 |
| Hydraulic adjustable forks for skid steer | 4,500 | | | | | 4,500 |
| Air spade | 2,600 | | | | | 2,600 |
| Replace 2003 Kubota 60" deck diesel zero turn mower with Wright or equivalent | 8,700 | | | | | 8,700 |
| Topcon or equivalent rotary laser with stand and rod | 2,900 | | | | | 2,900 |
| Snap-on or equivalent scan tool for trucks | 6,200 | | | | | 6,200 |
| Diamond cut saw for asphalt | 8,100 | | | | | 8,100 |
| Traffic signal LED replacements | 5,300 | 5,500 | 5,800 | 6,100 | 5,000 | 27,700 |
| Replace 2003 variable message sign | 19,700 | 21,000 | 21,000 | | | 61,700 |
| Pedestrian push button upgrades | 5,300 | 5,500 | 5,800 | 6,100 | 5,000 | 27,700 |
| Replace 2007 Kubota RTV utility vehicle with a Tool Cat 5600G or equivalent | 51,800 | | | | | 51,800 |
| Replace 2007 Kubota ZG20 zero turn mower | 13,700 | | | | | 13,700 |
| New wing plow for loader for drifts | | 37,500 | | | | 37,500 |
| Resistograph | | | 12,000 | | | 12,000 |
| Trimble R1 GNSS receiver with RTX | | | 3,500 | | | 3,500 |
| UPS backup and signal cabinet modifications (College/Corl) | | | | | 20,000 | 20,000 |
| | | | | | | 0 |
| | | | | | | |
| Total | 128,800 | 69,500 | 48,100 | 12,200 | 30,000 | 288,600 |

***Please Note: The detailed documents are included in the appendix for your review.***

## Replacement Equipment

Public Works has a separate bank account for equipment greater than $25,000 original cost. The account activity and balance are included in the following table. The funding is based on estimated current costs and inflated annually by 5%. The costs do not reflect any trade in value or sale value of the existing equipment, which could be substantial. The sale amounts are recorded as revenue in the capital reserve fund.

The details of the expenditures out of the sinking fund are itemized below.

**FERGUSON TOWNSHIP**
**2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS**
**PUBLIC WORKS EQUIPMENT SINKING FUND**
**30.400.430.760**

| Description | Year | Additions | Deductions | Balance |
|---|---|---|---|---|
| Beginning Balance 12/31/2016 | | | | 461,000 |
| Annual Sinking Fund Contribution | 2017 | 305,400 | | 766,400 |
| Replace Terrastar with Ford F550 plow truck | 2017 | | 87,200 | 679,200 |
| Replace 2002 F350 with new F350 with crane | 2017 | | 67,200 | 612,000 |
| Annual Sinking Fund Contribution | 2018 | 320,700 | | 932,700 |
| Replace 1997 5 ton roller | 2018 | | 49,600 | 883,100 |
| Recondition 2004 Freightliner one-man leaf collector | 2018 | | 90,000 | 793,100 |
| Replace 2003 International single axle with tandem axle | 2018 | | 242,600 | 550,500 |
| Annual Sinking Fund Contribution | 2019 | 336,700 | | 887,200 |
| Replace 2003 dual wheel Ford F550 sign truck including post pounder | 2019 | | 98,400 | 788,800 |
| Annual Sinking Fund Contribution | 2020 | 353,500 | | 1,142,300 |
| Replace 2004 Vermeer brush chipper | 2020 | | 79,000 | 1,063,300 |
| Replace 1996 4-ton asphalt trailer | 2020 | | 32,800 | 1,030,500 |
| Replace 1997 Vac-All street sweeper | 2020 | | 340,300 | 690,200 |
| Annual Sinking Fund Contribution | 2021 | 371,200 | | 1,061,400 |
| Replace 2006 International single axle plow truck | 2021 | | 248,900 | 812,500 |
| Replace 2001 Backhoe | 2021 | | 165,900 | 646,600 |
| Replace 2007 Caterpillar skid steer loader | 2021 | | 140,400 | 506,200 |
| **Total** | | **1,687,500** | **1,642,300** | |

| Subtotals by Year | EXPENDITURES |
|---|---|
| 2017 | 154,400 |
| 2018 | 382,200 |
| 2019 | 98,400 |
| 2020 | 452,100 |
| 2021 | 555,200 |
| **Total** | **1,642,300** |

***Please Note: The detailed documents are included in the appendix for your review.***

## PARKS AND RECREATION

The proposed five-year Capital Improvement Program Budget for Parks and Recreation totals, not including Centre Region Council of Governments (CRCOG), are equal to ***$1.93 million or 17.5%*** 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 Plan and each of the parks' master plans. The projects are proposed to be paid for through grant funds, parkland fee-in-lieu funds, loans and general funds. It should be noted that the township is a partner in the Centre Region Parks and Recreation Authority and 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.

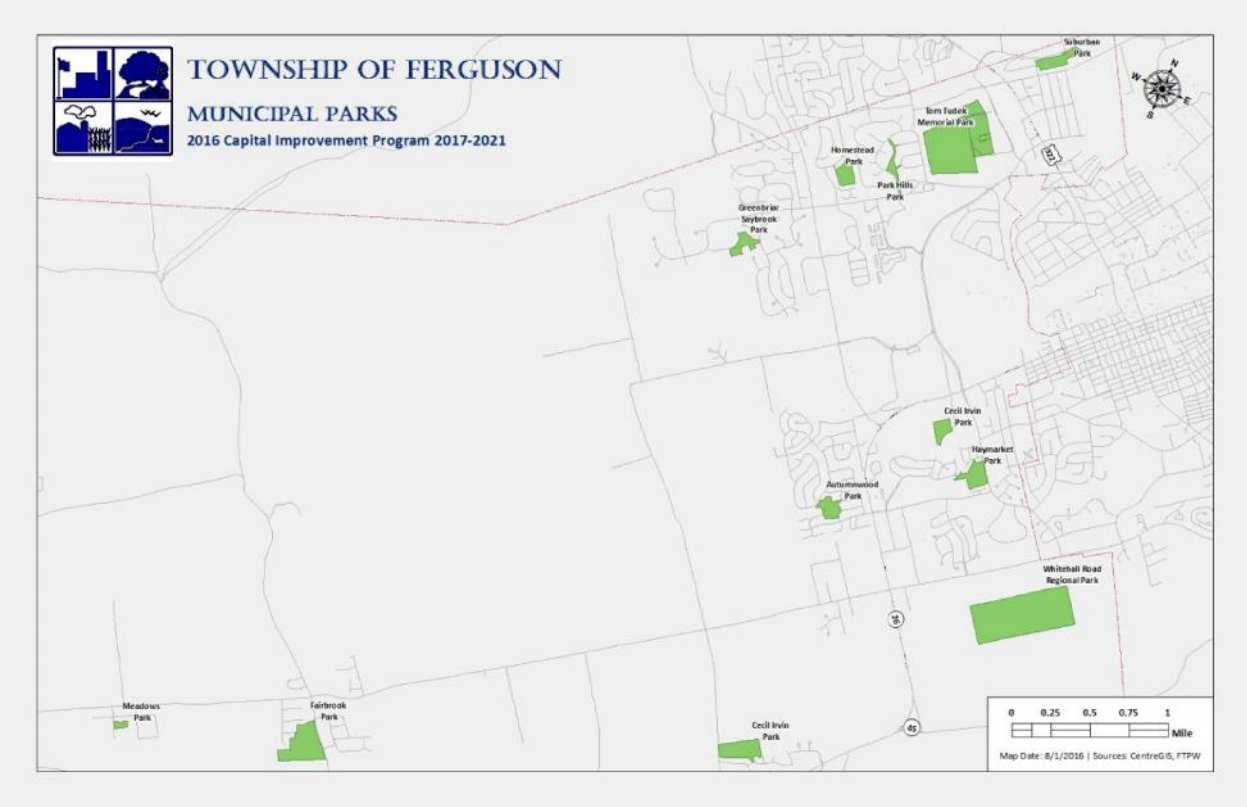
Three regional parks are also part of the regional parks program. Development of those parks has not been finalized. This CIP incorporates the annual capital costs to the township until financing has been finalized among the partnering municipalities. Total projected costs include total capital expenditures 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 these increases in costs are 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 additional 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.

The 2017-2021 CIP includes two park master plans updates. Suburban Park Master Plan is recommended for updating due to the relocation of sanitary sewer lines and the opportunity to study and define the flood plain through the park. Fairbrook Park master plan is also recommneded to be updated with the purpose of repurposing some of the turf mantained areas to low maintenance no-mow areas and pollinator areas.

No additional parkland is planned to be acquired during this planning horizon.




## 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.**

## FERGUSON TOWNSHIP
## 2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
## PARKS & RECREATION

**30.400.452.750**

| Description | Year | Amount |
|---|---|---|
| Suburban Park Master Plan Update | 2017 | 35,000 |
| Tudek Park Phase 3A | 2017 | 265,250 |
| Fairbrook Park Baseball Backstop | 2017 | 6,500 |
| Fairbrook Parking Lot Paving | 2017 | 82,000 |
| State College Teener League Field Upgrades | 2017 | 100,000 |
| Haymarket Park Playground Update | 2017 | 90,000 |
| Tudek Dog Park Parking Improvements | 2017 | 120,750 |
| Drinking Fountain Replacements | 2017 | 10,000 |
| Playground Safety & Updates | 2017 | 36,900 |
| Acquisition of Property | 2017 | 240,000 |
| Suburban Park Improvements | 2018 | 200,000 |
| Tudek Park Barn Roof/Barn Doors Replacement | 2018 | 38,000 |
| Cecil Irvin Park | 2018 | 200,000 |
| Drinking Fountain Replacements | 2018 | 10,000 |
| Playground Safety & Updates | 2018 | 36,900 |
| Park Trees | 2018 | 11,000 |
| Tudek Park Waterline Upgrade & Fountain Replacement | 2020 | 45,210 |
| Playground Safety & Updates | 2019 | 37,500 |
| Park Trees | 2019 | 11,500 |
| Fairbrook Park Master Plan Update | 2019 | 22,500 |
| Tudek Farmhouse Roof Replacements | 2020 | 0 |
| Park Trees | 2020 | 9,700 |
| Park Amenities | 2020 | 14,000 |
| Homestead Park Play Equipment | 2021 | 65,000 |
| Haymarket Park Restroom Facilities | 2021 | 235,000 |
| | | |
| | | |
| | | |
| **Total** | | **1,922,710** |

| Subtotals by Year | EXPENDITURES | |
|---|---|---|
| | 2017 | 986,400 |
| | 2018 | 495,900 |
| | 2019 | 71,500 |
| | 2020 | 68,910 |
| | 2021 | 300,000 |
| | | |
| | **Total** | **1,922,710** |

| Detailed Table for Parks | | | | |
|---|---|---|---|---|
| **Description** | **Cost** | **Grants** | **Loans** | **Net cash** |
| Tudek Park Phase 3a | 265,250 | | 250,000 | 15,250 |
| Louis Silvi Baseball Field | 100,000 | 50,000 | | 50,000 |
| Tudek Dog Parking Improvements | 120,750 | | 100,000 | 20,750 |
| Blue Course Drive Property | 240,000 | | 240,000 | 0 |
| Suburban Park Improvements | 200,000 | | 200,000 | 0 |
| Cecil Irvin Park Improvements | 200,000 | 100,000 | | 100,000 |
| Haymarket Restrooms | 235,000 | | 235,000 | 0 |
| **Total** | **1,361,000** | **150,000** | **1,025,000** | **186,000** |

| *2017* | |
|---|---|
| **Suburban Park Master Plan Update** | **$35,000** |
| In 2016 UAJA plans to replace and relocate the sewer lines that were within the center of the park. Additionally, UAJA has indicated an interest in assisting in park improvements that would also create nutrient/sediment credits. The current park master plan did not take into consideration the flood plain location as it relates to park improvements. The flood plain should be evaluated for its actual location and an updated park master plan prepared before making any further improvements to the park. | |
| **Tudek Park Phase 3a** | **$265,250** |
| 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. | |
| **Fairbrook Park Baseball Backstop** | **$6,500** |
| Replace baseball backstop (Jayco 4 panel 2 Center Over Panels installed) | |
| **Fairbrook Park Parking Lot Paving** | **$82,000** |
| This project was programmed in 2016, but due to engineering costs to design the storm water management system the project is being reprogrammed for 2017. 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 parking lot is recommended. | |
| **Louis E. Silvi Baseball Complex Improvements** | **$100,000** |

| | |
|---|---|
| A master plan was completed in 2014, which included improvements to add, handicapped accessible walkways and improved parking areas. New benches and landscaping is included in this phase of the field improvements. The township is seeking $50,000 funding assistance from DCNR. | |
| **Haymarket Park Playground Improvements** | **$90,000** |
| The Parks and Recreation Department has recommended replacing the existing wood framed play equipment. Purchase and installation of a new piece of play equipment by a certified installer is recommended. | |
| **Tudek Dog Park Parking Improvements** | **$120,750** |
| Landscape Architect Dan Jones has developed a plan to improve parking, enhance the Park Crest Lane park entrance, signage and stormwater management for the dog park. Current parking is inadequate and frequently dog park users are parking in grass areas resulting in mud. Additionally, a pedestrian walkway would be constructed from the parking area for the community garden to the dog park should overflow parking be required. | |
| **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. This item would replace drinking fountains at Haymarket Park and Meadows Park. | |
| **Playground Safety & Update Program** | **$36,900** |
| To provide for equipment upgrades and replacements in order to meet playground safety standards. | |
| **Acquisition of Property – Blue Course Drive** | **$240,000** |
| The township is interested in purchasing a plot of land for development of a connection trail between Glenview and Blue Course Drive along with preservation of a natural area for stormwater control. This is currently private property. The township is currently in negotiations with the property owner. | |
| *2018* | |
| **Suburban Park Improvements** | **$200,000** |
| Based on the updated master plan, it is anticipated that the baseball field may be relocated and new playground equipment installed. The current field fencing was installed in the 1970's. The baseball field is used by State College Little League and the State College Pony League. | |
| **Tudek Barn Roof Replacement/Replace Barn Doors** | **$38,000** |

| | |
|---|---|
| The barn roof at the park should be evaluated. This is a metal roof that has been sealed once in the past 15 years. The actual age of the roof is unknown. The evaluation will provide the Township will information on the need and timing of replacing the roof. While this is occuring, the barn doors should also be replaced. | |
| **Cecil Irvin 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. This item would replace drinking fountains at Park Hills Park and Homestead Park. | |
| **Playground Safety & Update Program** | **$36,900** |
| To provide for equipment upgrades and replacements in order to meet playground safety standards. | |
| **Plant 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 upsizing 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. | |
| **Plant Trees (various locations: 20 trees installed @ $500/tree)** | **$11,500** |
| Concentration on newer parks to begin installation of landscaping. | |
| **Fairbrook Park Master Plan Update** | **$22,500** |
| Fairbrook Park is a 23-acre public facility with playing fields, play areas, picnic facilities, perimeter walking path, hard court and parking facilities. The park offers an opportunity to convert some of the highly maintained turf areas to low maintenance as no mow or pollinator | |

| | |
|---|---|
| areas. A revised master plan would evaluate the areas of the park for conversion as well as consider improving amenities. | |
| *2020* | |
| **Tudek Farmhouse Roof Replacement** | **$0** |
| The farmhouse is need of a roof. This will be funded through the Tudek Trust Fund. $7,000 | |
| **Plant Trees (various locations: 20 trees installed @ 460/tree)** | **$9,700** |
| Concentration on newer parks to begin installation of landscaping. | |
| **Park Amenities** | **$14,000** |
| Install or replace benches, trash containers, grills, dog waste stations | |
| *2021* | |
| **Homestead Park Play Equipment** | **$65,000** |
| The Parks and Recreation Department is recommending updating and adding age appropriate play equipment and installation by a certified installer. | |
| **Haymarket Park Restroom Facilities** | **$235,000** |
| The Master Plan for Haymarket Park includes construction of restroom facilities. This park is a highly-used, centralized park. Currently, the only township park where permanent restroom facilities are constructed is at Tom Tudek Memorial Park. | |

# FUND 31
# REGIONAL CAPITAL RECREATION PROJECTS FUND

# 31 REGIONAL CAPITAL RECREATION PROJECTS FUND

## REVENUES

Since there is sufficient fund balance in the fund, no transfers are budgeted from the General Fund at this time. Should the Cottages be approved, those monies will help sustain the fund for at least an additional three to four years, assuming no change in regional parks debt service cost.

### 341 INTEREST REVENUE

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **341.000 Interest Revenue** | **$9,103** | **$7,000** | **$8,000** | **$8,000** |

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 .70% annually at Jersey Shore State Bank.

### 387 PRIVATE CONTRIBUTIONS

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **387.002 Developer Contributions** | **$0** | **$0** | **$0** | **$400,000** |

This account represents revenue related to developer contributions toward regional park and recreation projects. This projection is subject to the resolution of the Springton Pointe litigation and recording of The Cottages at State College PRD Master Plan

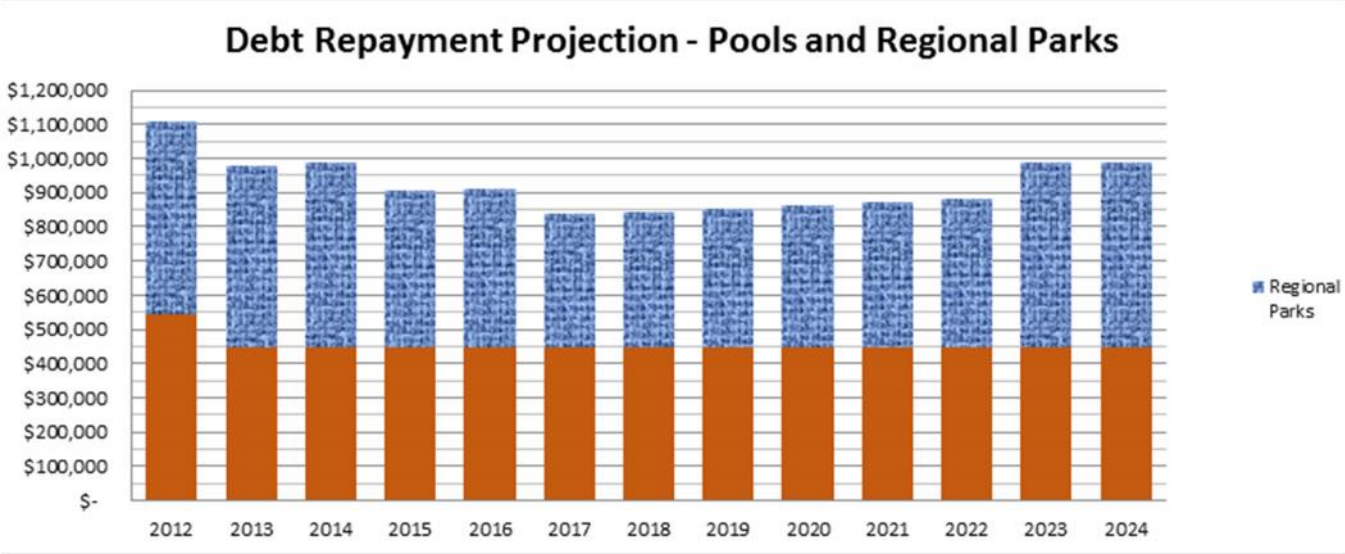
## EXPENDITURES

### 452 REGIONAL PARKS CAPITAL PROJECTS

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **452.535 CRCOG Regional Parks Capital** | **$136,852** | **$117,762** | **$117,762** | **$108,120** |

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.

Below is the debt schedule provided by CRPR for the pools and the parks debt. The current projection for the parks debt repayment bottoms in 2017.




## 492 INTERFUND OPERATING TRANSFERS

| 492.001 Transfer to General Fund | 2015 Actual | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $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

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **341.000 Interest Revenue** | **$29,907** | **$22,500** | **$30,000** | **$30,000** |

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 .70% annually at Jersey Shore State Bank.

### 351 FEDERAL GRANT REVENUES

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **351.030 Federal Grant** | **$0** | **$0** | **$0** | **$0** |

No funding is expected in 2017.

### 354 STATE GRANT REVENUES

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **351.030 PennDOT Grant** | **$0** | **$0** | **$0** | **$1,518,000** |

Grant funding is budgeted for the West College Streetscape project ($798,000) and the Automated Red Light Enforcement ($640,000+$80,000)

### 357 LOCAL GOVERNMENT GRANT REVENUE

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **357.000 Utility Reimbursements** | **$0** | **$0** | **$0** | **$0** |

Nothing is budgeted for 2017

### 387 PRIVATE CONTRIBUTIONS

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **387.000 Developer Contributions** | **$0** | **$0** | **$0** | **$0** |

This line item provides for the developer's contributions.

## 392 INTERFUND TRANSFERS

| 392.001 Transfer from General Fund | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,244,122 | $1,234,356 | $1,838,291 | $1,302,527 |

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 transfers and earned income for the dedicated TIF street projects.

For 2016, there has been unexpected collections in the transfer taxes, resulting in a larger than expected transfer to the TIF fund. This anomaly is not included in the 2017 budgeted amounts.

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).

| 2017 CALCULATION | | | |
|---|---|---|---|
| DESCRIPTION | AMOUNT | RATE | EXTENDED |
| Real Estate Tax | $1,393,756 | 21.88% | $304,954 |
| Real Estate Transfer Tax | $1,300,000 | 60.00% | $780,000 |
| Earned Income Tax | $6,769,536 | 3.214% | $217,573 |
| **Total** | | | **$1,302,527** |

## 393 PROCEEDS FROM LONG TERM DEBT

| 393.100 Proceeds from Long Term Debt | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $295,000 | $0 | $0 |

This account represents the proceeds for short term funding for the West College Avenue Streetscape project.

# EXPENDITURES

## 402 AUDITING

| 402.311 Audit Fees | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $0 |

No single audit fees are required for 2017.

## 408 PUBLIC WORKS-ENGINEERING

| 408.313 Engineering Specialties | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $45,753 | $234,000 | $132,000 | $268,000 |

This account represents the cost for engineering and inspection for township projects. For 2017, this includes Automated Red Light Enforcement ($41,000), Green Light Go ($62,000), Sycamore drainage ($15,000) and West College Avenue Inspection ($150,000).

| 408.314 Engineering Design | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $34,544 | $0 | $0 | $0 |

This account represents the cost for design assistance for road projects.

## 434 STREET LIGHTS

| 434.361 Street Light Construction | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $143 | $0 | $0 | $0 |

This item provides funding for capital expenses related to street light projects.

## 439 CAPITAL CONSTRUCTION

| 439.310 Professional Services-ROW Appraisal | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $4,000 |

This item provides funding for any necessary appraisal fees for capital road projects.

| 439.311 Professional Services-ROW Acquisition | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $2,000 |

This item provides funding for any necessary professional fees for capital road projects.

| 439.312 Right of Way Legal Fees | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $1,000 |

This item provides funding for any necessary legal fees for capital road projects.

| 439.313 Right of Way Acquisition Costs | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $720 | $447,000 | $398,000 | $19,000 |

This item provides funding for any necessary easements required for capital road projects such as drainage improvements Suburban Avenue or right of way for sidewalk on West College Avenue.

| 439.360 Utility Construction Costs | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $93,000 | $0 | $0 |

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 have been identified.

| 439.610 Capital Construction | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $185,798 | $1,391,599 | $1,078,000 | $3,915,000 |

This account represents the construction costs allocated to the Transportation Improvement Fund for the 2017 capital transportation projects as detailed in the 2017-2021 CIP with revisions listed here.

| Description | Amount |
|---|---|
| West College Avenue Streetscape (grant) | $648,000 |
| Shared use Path with Patton Township (1/3 share) | 50,000 |
| Automated Red Light Enforcement (grant) (from 2018) | 699,000 |
| Corl Street/West College Ave Signal (revised from $359,000) | 278,000 |

| | |
|---|---|
| Kansa Ave | 240,000 |
| Sycamore Drive | 484,000 |
| Meckley Drive | 76,000 |
| ADA Handicap Ramps | 62,000 |
| Left turn lane Valley Vista/Bachman Ave | 396,000 |
| Right turn lane Science Park/Circleville/Valley Vista | 169,000 |
| Martin Street (including drainage improvements $250K) | 539,000 |
| East Chestnut Street | 19,000 |
| West Gatesburg Road | 222,000 |
| Bike path maintenance | 33,000 |

# *FUND 33*
# *PINE GROVE MILLS*
# *STREET LIGHT FUND*

# 33 PINE GROVE MILLS STREET LIGHT FUND

## REVENUES

### 341 INTEREST REVENUE

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **341.000 Interest Revenue** | **$160** | **$150** | **$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 .70% annually at Jersey Shore State Bank.

### 387 DEVELOPER CONTRIBUTIONS

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 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

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 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

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **341.000 Interest Revenue** | **$1,138** | **$250** | **$750** | **$750** |

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 .70% annually 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

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **359.080 Fee In-Lieu Revenue** | **$63,475** | **$0** | **$0** | **$0** |

This account reflects receipts for Fee In-Lieu from developers in accordance with the fund provisions.

## EXPENDITURES

### 454 PARK IMPROVEMENTS

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **454.XXX Capital Projects** | **$51,013** | **$48,000** | **$48,000** | **$44,000** |

Fund balance will be used for water line for the butterfly gardens Tudek Park.

# *FUND 60*
# *POLICE PENSION FUND*

# 60 UNIFORMED POLICE PENSION TRUST FUND

## REVENUES

The current investment policy statement was updated and approved by the pension committee. Beginning in May 2013, PNC Institutional Investments began and continues to manage the pension investments.

### 341 INTEREST REVENUE

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **341.000 Interest Revenue** | **$142,949** | **$70,000** | **$90,000** | **$70,000** |

This account represents the interest income revenue for the pension plan.

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **341.010 Realized Gains/Losses** | **$99,244** | **$0** | **$0** | **$0** |

This account represents the realized gains/losses on the sales of securities in the plan.

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **341.020 Unrealized Gains/Losses** | **$-195,252** | **$0** | **$0** | **$0** |

This account represents the unrealized gains/losses of securities not sold in the plan.

### 355 STATE SHARED PAYMENTS

| | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| **355.050 Act 205 State Funding** | **$255,274** | **$218,386** | **$218,386** | **$220,640** |

This account reflects the expected State funding for the police pension. This is based on the 2017 Minimum Municipal Obligation estimate and the current year's Act 205 State funding.

| Description | 2016 | 2017 |
|---|---|---|
| Police MMO | 218,386 | 220,640 |
| Non-Uniform MMO | 174,480 | 190,361 |
| **Gross Pension Expense Subtotal** | **392,866** | **411,001** |
| Less State Funding | (332,473) | (332,473) |
| **Net Township Pension Cost** | **60,393** | **78,528** |
| Less Township Prefunding (10 months) NU | (145,400) | (158,634) |
| **Refund due to General Fund** | **-$85,007** | **-$80,106** |

## 389 MISCELLANEOUS REVENUES

| 389.000 Miscellaneous Revenue | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $474 | $0 | $0 | $0 |

This line item represents miscellaneous revenues not recorded in other accounts.

| 389.010 Employer Contributions | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $17,545 | $0 | $0 | $0 |

This line item represents employer contributions toward the police pension plan.

| 389.020 Employee Contributions | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $74,524 | $77,120 | $77,120 | $86,798 |

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 funding shortfall for the year, uniform employees (including chief) will be required to partially fund the pension plan. For 2017, the employees will be required to pay the maximum allowed 5% of gross base pay.

# EXPENDITURES

## 401 ADMINISTRATION

| 401.240 General Expense | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| | **$0** | **$0** | **$0** | **$0** |

This account reflects miscellaneous expenditures not specified in other accounts.

| **401.340 Advertising & Printing** | **2015 Actuals** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$0** | **$0** | **$0** | **$0** |

This account reflects any costs related to advertising and printing for the pension.

## 404 LEGAL

| **404.180 Legal Fees** | **2015 Actuals** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$3,547** | **$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

| **410.197 Retired Payroll** | **2015 Actuals** | **2016 Budget** | **2016 Projected** | **2017 Budget** |
|---|---|---|---|---|
| | **$226,978** | **$226,951** | **$226,951** | **$262,878** |

This amount is being budgeted to cover the costs associated with 11 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 |
| Rob Glenny | $35,927 |
| David Mulfinger | $31,148 |

| | |
|---|---|
| Ed Zweig | $31,398 |
| Michael Kenny | $639 |
| Total | $262,878 |

| 410.210 Office Supplies | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $100 | $100 | $100 |

This account provides for the miscellaneous office supplies for the pension plan

| 410.229 Meeting Expenses | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $121 | $350 | $350 | $350 |

This account provides for the quarterly meeting expenses related to the administration of the Police Pension plan and any ad hoc meetings called.

| 410.310 Actuarial Fees | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $6,400 | $0 | $4,000 | $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.

| 410.311 Payroll Processing Fees | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $440 | $700 | $700 | $700 |

This account provides for the cost of providing pension payroll for the retired officers through a 3rd party payroll processor.

| 410.312 Broker Fees | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $33,543 | $40,000 | $33,750 | $35,000 |

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. PNC has a tiered fee structure. .75% annually based on the value of the account up to $5M, falling to .45% annually on amounts over $5M and less than $10M. On a portfolio of $4.5M, the annual fee would be $33,750

# FUND 65
# NON-UNIFORM PENSION FUND

# 65 NON-UNIFORMED PENSION TRUST FUND

## REVENUES

### 341 INTEREST REVENUE

| 341.000 Interest Revenue-Banks | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $50 | $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 .70% annually at Jersey Shore State Bank.

| 341.010 Interest Revenue-ICMA-RC-Pension | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $-75,764 | $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.

| 341.020 Interest Revenue ICMA-RC-Retirement Health Savings | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $0 |

This account represents the investment and earnings in the ICMA-RC Retirement Health Savings Account.

### 355 STATE SHARED PAYMENTS

| 355.050 Act 205 Funding | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $30,947 | $67,835 | $114,087 | $111,833 |

This account reflects the expected State funding allocation for the 401(a) non-uniform pension.

| Description | 2016 | 2017 |
|---|---|---|
| Police MMO | 218,386 | 220,640 |
| Non-Uniform MMO | 174,480 | 190,361 |
| **Gross Pension Expense Subtotal** | **392,866** | **411,001** |
| Less State Funding | (332,473) | (332,473) |
| **Net Township Pension Cost** | **60,393** | **78,528** |
| Less Township Prefunding (10 months) NU | (145,400) | (158,634) |
| **Refund due to General Fund** | **-$85,007** | **-$80,106** |

## 389 PENSION FUNDING

| 389.000 Employer Contributions | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $142,216 | $106,645 | $145,400 | $158,634 |

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 2017. This assumes prefunding 10 months prior to the state funding. The remaining 2 months will be deducted from the state funding. Any amount over this will be reimbursed back to the township before the end of the year.

| 389.010 Employee Rollovers in | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $15,518 | $0 | $0 | $0 |

This account reflects employee fud from service before fully vesting.

| 389.020 Forfeiture Revenue | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $15,518 | $0 | $0 | $0 |

This account reflects reimbursement of expenditures to the plan for employees separating from service before fully vested.

| 389.030 Employer Retirement Health Savings Contributions | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $0 | $0 | $5,500 |

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 | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 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 | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $68,500 | $13,355 | $85,007 | $80,106 |

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.

| Description | 2016 | 2017 |
|---|---|---|
| Police MMO | 218,386 | 220,640 |
| Non-Uniform MMO | 174,480 | 190,361 |
| **Gross Pension Expense Subtotal** | **392,866** | **411,001** |
| Less State Funding | (332,473) | (332,473) |
| **Net Township Pension Cost** | **60,393** | **78,528** |
| Less Township Prefunding (10 months) NU | (145,400) | (158,634) |
| **Refund due to General Fund** | **-$85,007** | **-$80,106** |

# FUND 93
# TOM TUDEK MEMORIAL PARK FUND

# 93 TOM TUDEK MEMORIAL PARK TRUST FUND

## REVENUE

### 341 INTEREST REVENUE

| 341.000 Interest Revenue-Banks | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $5,580 | $50 | $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 .70% annually at Jersey Shore State Bank.

| 341.020 Interest Revenue-FNB Wealth Management | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $2,000 | $2,000 | $2,000 |

This account reflects earnings from the FNB Wealth Management investment net of fees. This is based on a balance of $110,000 and a 1.8% return.

### 342 RENTS & ROYALTIES

| 342.200 Rental Payments – Farmhouse | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $7,750 | $9,450 | $9,450 | $9,450 |

The Trust rents the former Dreibelbis Farmstead home to recoup some of the expenses to maintain the home.

| 342.220 Horse Boarding Fees | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,295 | $3,200 | $3,200 | $3,200 |

Beginning in August 2007, the Trust was boarding two horses with the capacity to board an additional two horses. The monthly rate is $100 per stall.

### 387 PAYMENTS & CONTRIBUTIONS

| 387.000 Other Contributions | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $4,851 | $0 | $5,200 | $0 |

No additional contributions are anticipated for 2017. The Trust will however participate in the Centre Gives campaign in an effort to obtain contributions towards capital projects.

# EXPENDITURES

## 402 AUDITING SERVICES

| 402.311 Auditing Services | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 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

| 452.373 Rental House Improvements | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $4,000 | $0 | $4,000 |

During 2017, 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.

| 452.376 Implement Shed | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $500 | $500 | $500 |

Potential miscellaneous expenses related to the implement shed.

## 454 PARK OPERATING EXPENSES

| 454.220 Park Operating Supplies | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $500 | $0 | $500 |

This account is used to record miscellaneous operating expenditures.

| 454.239 Butterfly Gardens | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 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.

| 454.372 Dog Park Maintenance | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $43 | $0 | $0 | $0 |

This account represents expenditures for maintaining the dog park.

| 454.373 Farmhouse (Rental) House | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,353 | $1,550 | $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.

| 454.375 Barn (Horse Barn) | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,360 | $300 | $2,150 | $300 |

Water for the barn and electrical power is included in this account.

| 454.376 Implement Shed Maintenance) | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $1,585 | $0 | $0 | $0 |

This account reflects costs related to the maintenance of the implement shed.

| 454.800 Depreciation Expense | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $3,218 | $3,218 | $3,218 | $3,218 |

Since this is a non-profit trust, accounting guidelines specify that fixed assets be depreciated over their useful lives. This represents the annual cost of depreciation of the fixed assets of the Trust. This is a non-monetary amount in compliance with GAAP (generally accepted accounting principles). This is considered an expense in the financial statements.

## 486 INSURANCE

| 486.352 General Liability Insurance | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $2,793 | $3,000 | $3,000 | $3,000 |

Insurance coverage for property and liability limited to the rental house and the barn. Renters of occupied buildings are required to carry their own contents or renter's 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

| 489.240 Contingency | 2015 Actuals | 2016 Budget | 2016 Projected | 2017 Budget |
|---|---|---|---|---|
| | $0 | $500 | $0 | $500 |

This account represents unforeseen and unanticipated expenditures.

# 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, adoption and revisions 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 base 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 (Fu**l**ltime 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 guides 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.