

**Ferguson**  
Township  
*Pennsylvania*

# 2014 Annual Operating Budget



# Ferguson Township 2014 Annual Budget



Submitted by Mark A. Kunkle, Township Manager

# Ferguson Township 2014 Annual Budget

## Board of Supervisors

George Pytel, Chair  
Richard Mascolo, Vice Chair  
William Keough  
Drew Clemson  
Elliott Killian

## Township Manager

Mark A. Kunkle

## Department Managers

David Pribulka, Assistant Manager  
David Modricker, Director of Public Works  
Eric Endresen, Director of Finance  
Diane Conrad, Chief of Police  
Erika Green, Director of Planning & Zoning



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# FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE



## [Township Manager's Budget Message](#)

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**To the Board of Supervisors and Township Residents,**

### **Introduction**

I am pleased to present the 2014 Proposed Budget to the Board of Supervisors and the residents of the Township. This budget does not recommend any new taxes or changes in tax rates. As the Township government approaches the new fiscal year, it is a time of reflection on the financial trends of the past and the demands of the future.

Recent trends of an unbalanced budget using accumulated fund balances to meet current years' expenses cannot continue while remaining financially stable and within acceptable financial guidelines for retained fund balances. The current budget situation has not occurred without an awareness of prior circumstances. Underestimated revenues and controlled expenditures created year-end surpluses for several budget cycles. Recent years' budgets have added new expenditures without adding new revenue resulting in a declining fund balance while continuing an unbalanced budget.

This budget will require consideration of policy options for the next several years to correct the financial direction of the Township beyond fiscal year 2014. Those options include; a) reallocation of current revenue transfers for capital transportation improvement fund projects; b) reduction of expenses specifically capital expenditures resulting in reduced General Fund transfers to the Capital Reserve; c) increase revenues through tax increases. Each of these options will be analyzed during the budget review.

### **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 2014-2018 Capital Improvement Program Budget and with significant input from department heads. The budget intends to advance the Township's Strategic Plan. This broad plan establishes a direction for the Township. The Vision Statement and Mission Statement provide the Board and staff with the horizon we are striving to achieve.

# FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

## Mission/Vision

### VISION STATEMENT

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

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

### MISSION STATEMENT

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

### 2013 Accomplishments

During the past year, the Township has made progress on a number of initiatives-

- ✓ Completed a Continuity of Operations Plan (COOP) in the event of an emergency that would affect township facilities.
- ✓ Investigated and approved a New Information Technology (IT) Services Contract for 2014.
- ✓ Successfully negotiated a 3 Year Collective Bargaining Agreement with the Police Association
- ✓ Advanced the goal of Citizen Engagement through several initiatives – Coffee and Conversation/HOA Meetings/eNewsletter
- ✓ Completed and update of the Strategic Plan
- ✓ Submitted a DCNR Grant Application for Westfield/Hillside Farms Park, DEP Grant Application for Recycling Equipment, and CNG Upfitting of police vehicles.
- ✓ Implemented new accounting software through Springbrook
- ✓ Designed, Inspected, Constructed \$5,180,000 of capital projects
- ✓ Developed contracted services for winter maintenance on Havershire, Southwick and Prestwick for the 2013/2014 winter season.

### 2014 Initiatives

- ✓ Implement Volunteer Effort to Maintain Median Landscaping



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

- ✓ Transition Web Page to a new platform in an effort to improve delivery of information and access to services
- ✓ Seek Streetscape Grant Funding
- ✓ Seek new third party payroll provider
- ✓ Finalize traffic calming policy
- ✓ Design, inspect, construct \$1,796,000 capital projects
- ✓ Complete the Township-wide traffic study
- ✓ Achieve Police Department Accreditation
- ✓ Community Planning – revise Corridor Overlay; complete workforce housing guidelines; complete revisions to the TSD and TTD zoning district regulations;

### **What Is on the Horizon?**

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

In 2014, personnel costs currently represent 56%  $(\$2,443,154 + \$2,136,148) / (\$10,639,402 - \$2,463,531)$  of the General Fund Budget not including Interfund Transfers, while capital costs represent 26%  $(\$758,000 + \$47,480 + \$1,811,009 + \$172,285 + \$1,106,000) / \$15,184,106$  of the Total Governmental Funds expenditures. This is compared to 56%  $(\$2,276,204 + \$2,039,919) / \$11,307,343 - \$3,666,841$  personnel cost of the General Fund Budget not including Interfund Transfers, and capital costs represent 41%  $(\$289,000 + \$20,822 + 1,741,004 + 149,761 + 6,148,000 + 50,650) / \$20,306,833$  of the Total Governmental Funds expenditures in 2013.

In the past two years, personnel have been added without additional new revenue. These added costs amounted to \$291,321 (2014) annually in salaries and benefits. This is offset by approximately \$75,000 due to the Tax Office staff reduction in 2012. The General Fund cannot absorb added costs such as these unless new sources of revenue are provided or reallocation of expenditure priorities are made. If neither occur then any further expansion of staff will severely be limited. This may lead to further contracting for services to avoid large capital costs and ongoing operational costs.

The Township can also anticipate increases in regional service costs. Library and Parks will likely lead the increases in regional services provided by the Centre Region Council of Governments. Reductions in state support of local government services such as the Schlow Centre Region Library as well as flat funding for several years by the Centre County Commissioners for library, regional planning and transportation planning have placed additional burden on Township funding of these services. Finally, the opening of the three regional parks will result in added operational costs.

The added maintenance costs for new Traditional Town Development, especially for winter maintenance is being addressed by contracted services albeit with additional costs offset by not having to add personnel or equipment.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

On a more positive note, the Township has achieved a multi-year collective bargaining agreement with the police association, which will provide a predictable cost center for the next three years. Revisions to the health insurance benefits have resulted in reduced premiums for 2014. The Township's debt for its General Obligation Bond will be retired in 2017 resulting in approximately \$500,000 that can be used for operating costs assuming no new debt is incurred for other capital needs.

Any positive changes to the distribution of State Liquid Fuels Funds through the adoption of a state Transportation Bill will be welcomed and help alleviate pressure on the General Fund and Transportation Improvement Fund.

### **Summary**

The 2014 Budget has been developed to meet the service demands and obligations of the Township for the upcoming year. Ideally, the Township should have a balanced budget of revenues and expenditures with an increase in fund balance consistent with national guidelines. This budget identifies the strategies and options available to the Board to take a corrective course of action to place the Township in a better position for the 2015 Township Budget. As steward of the township since 1801, we have an obligation to its residents, businesses and visitors to continually strive to balance the value of services received, the amenities, and infrastructure provided for the tax dollars paid. Ferguson Township has vibrant neighborhoods, an excellent transportation and parks system, and a well-planned land use strategy for the future. Keeping all of this in balance and within the financial capacity of the township taxpayers is the challenge going forward.

Respectfully Submitted,

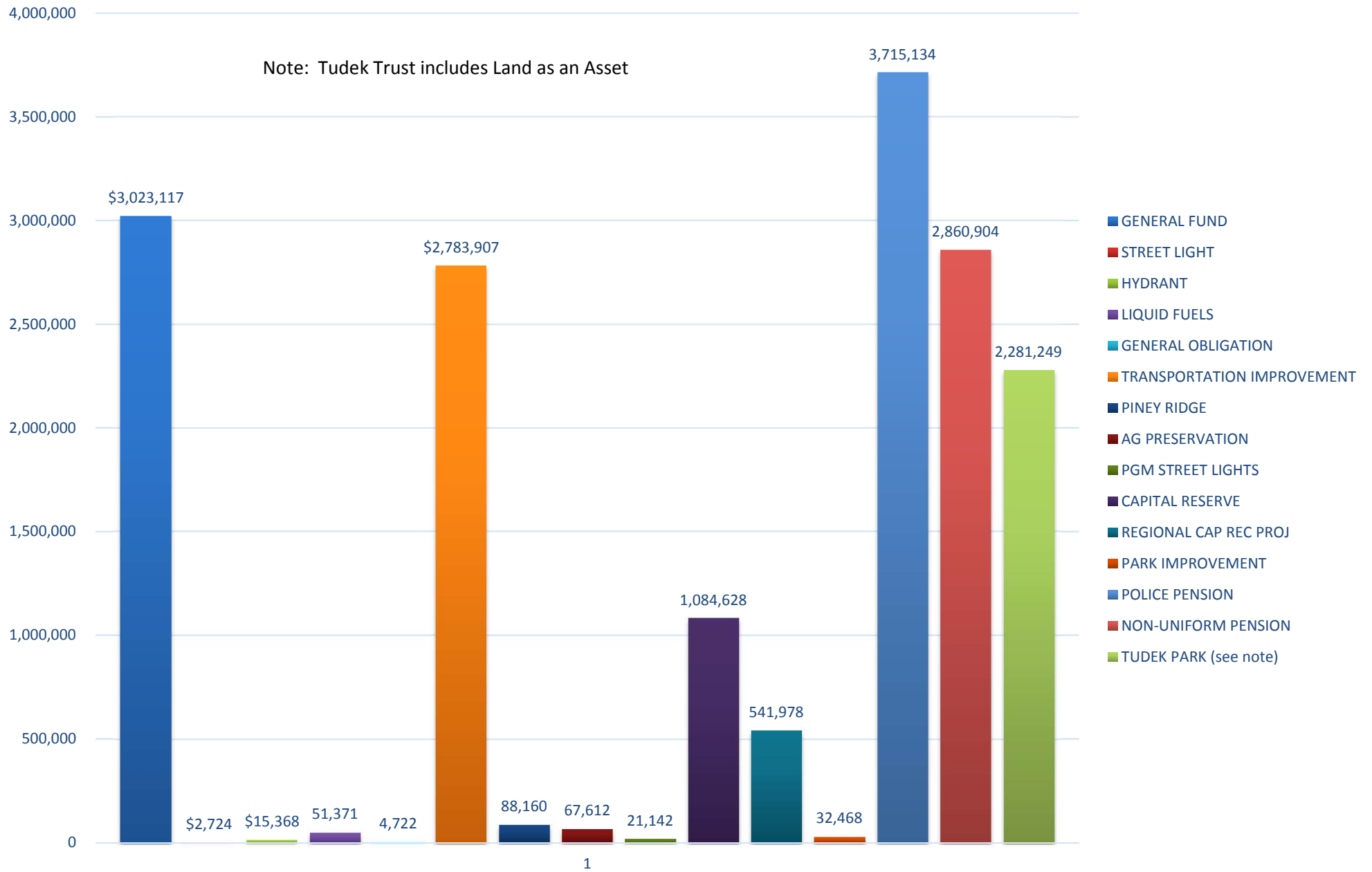
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Mark A. Kunkle, Township Manager



## Ending Fund Balances by Fund - All Funds

Note: Tudek Trust includes Land as an Asset



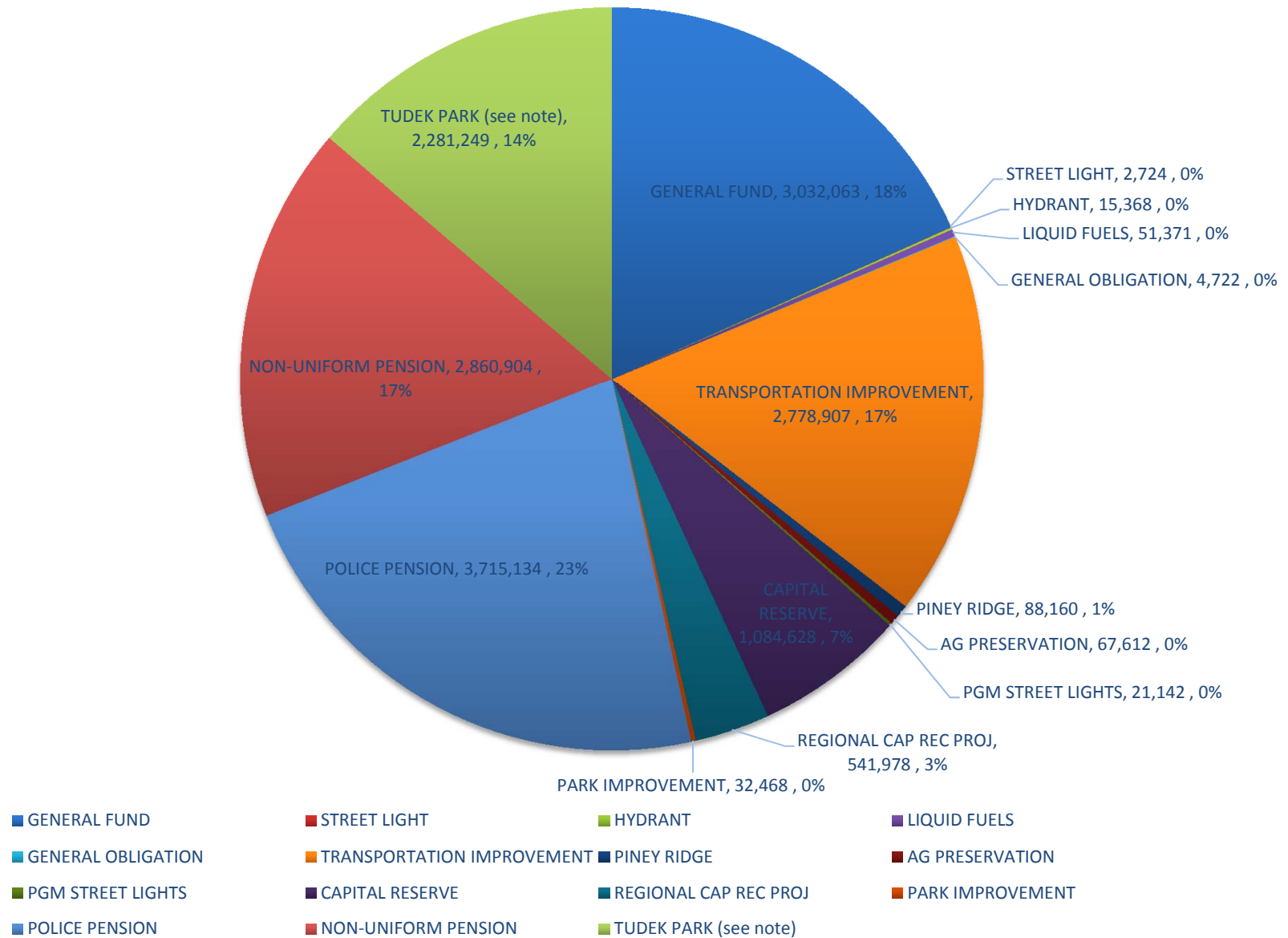
November 20, 2013

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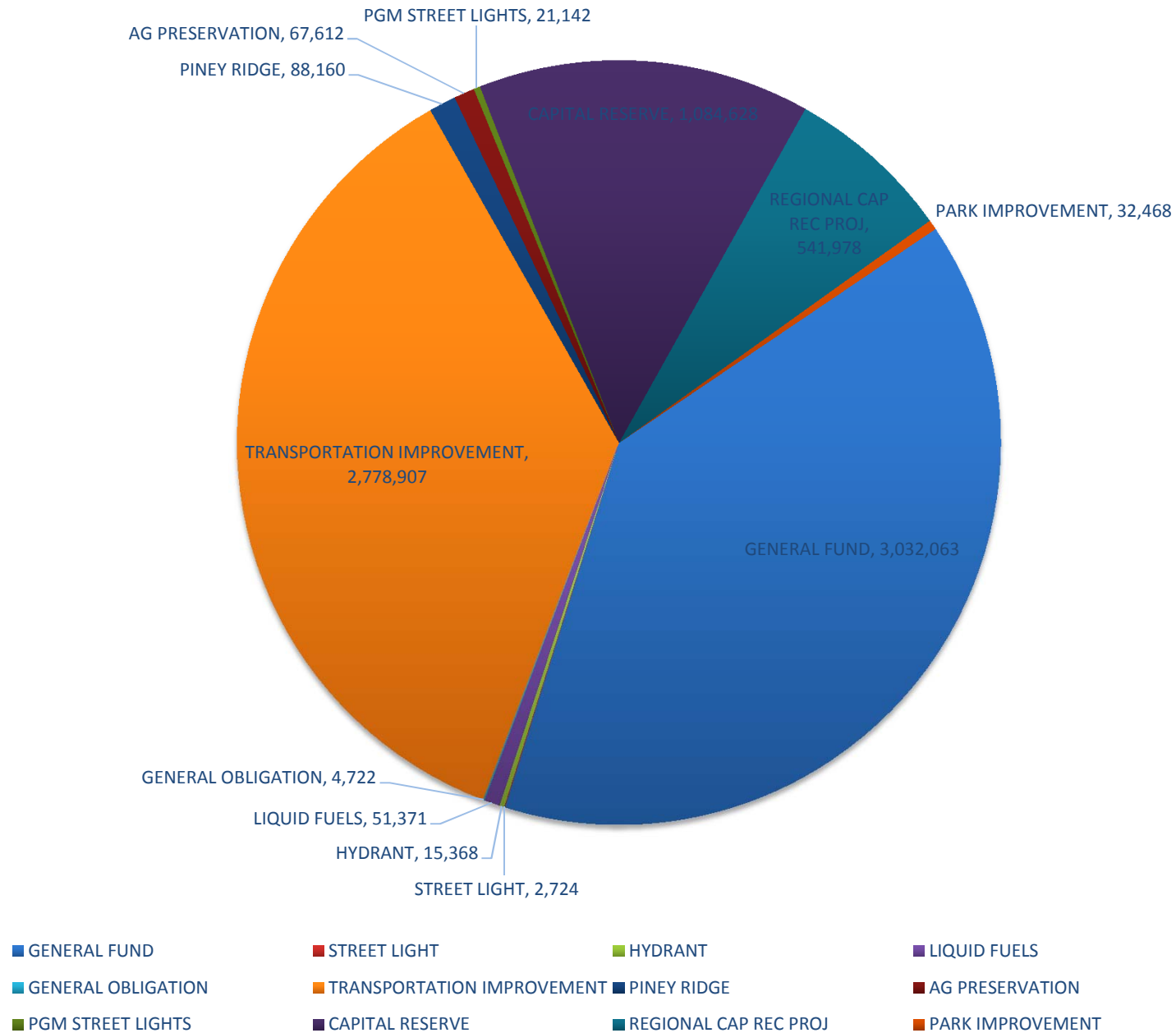
Ending Fund Balance by Fund

## Ending Fund Balances by Fund - All Funds

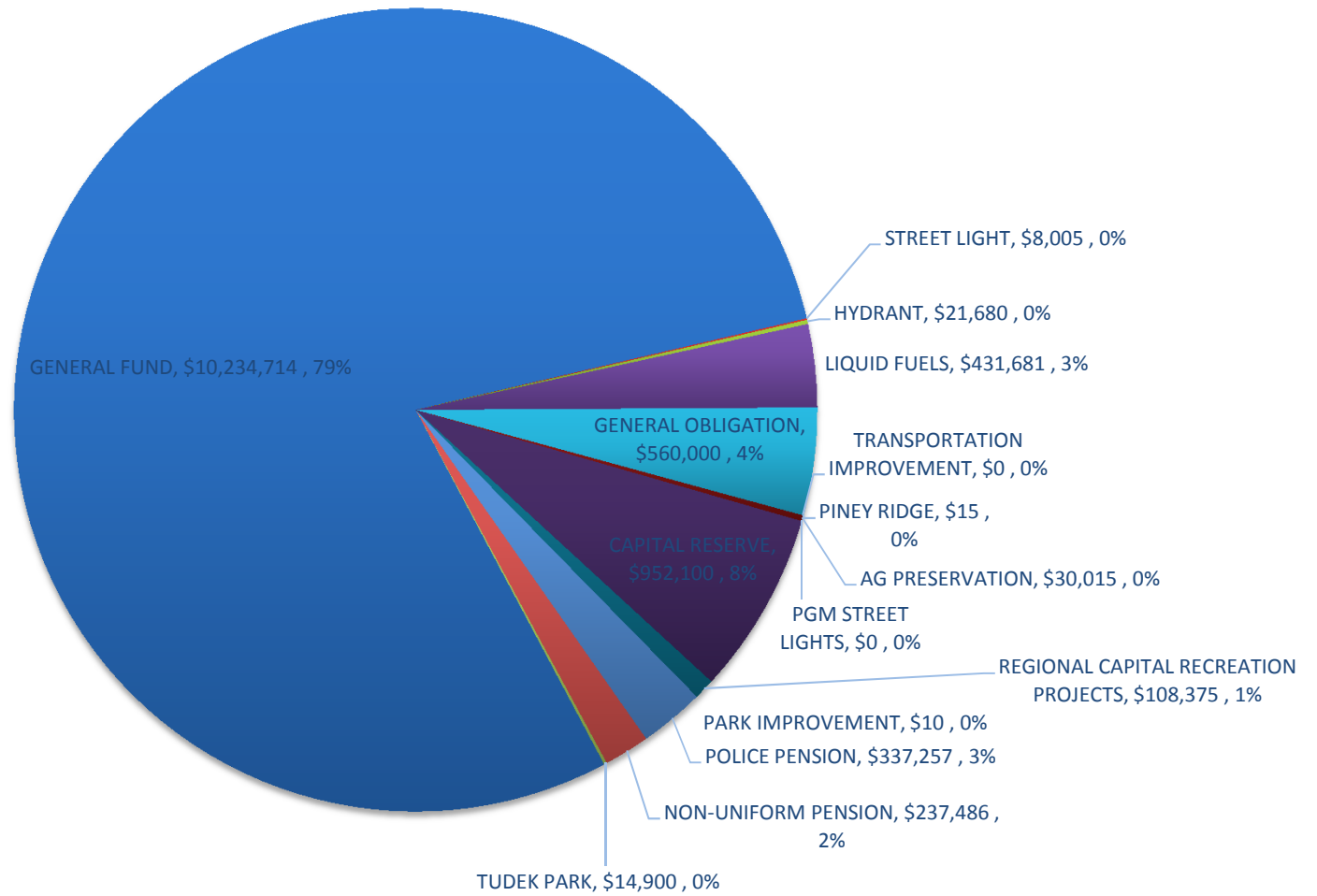
Note: Tudek Trust includes Land as an Asset



## Fund Balance by Fund - No Fiduciary Funds



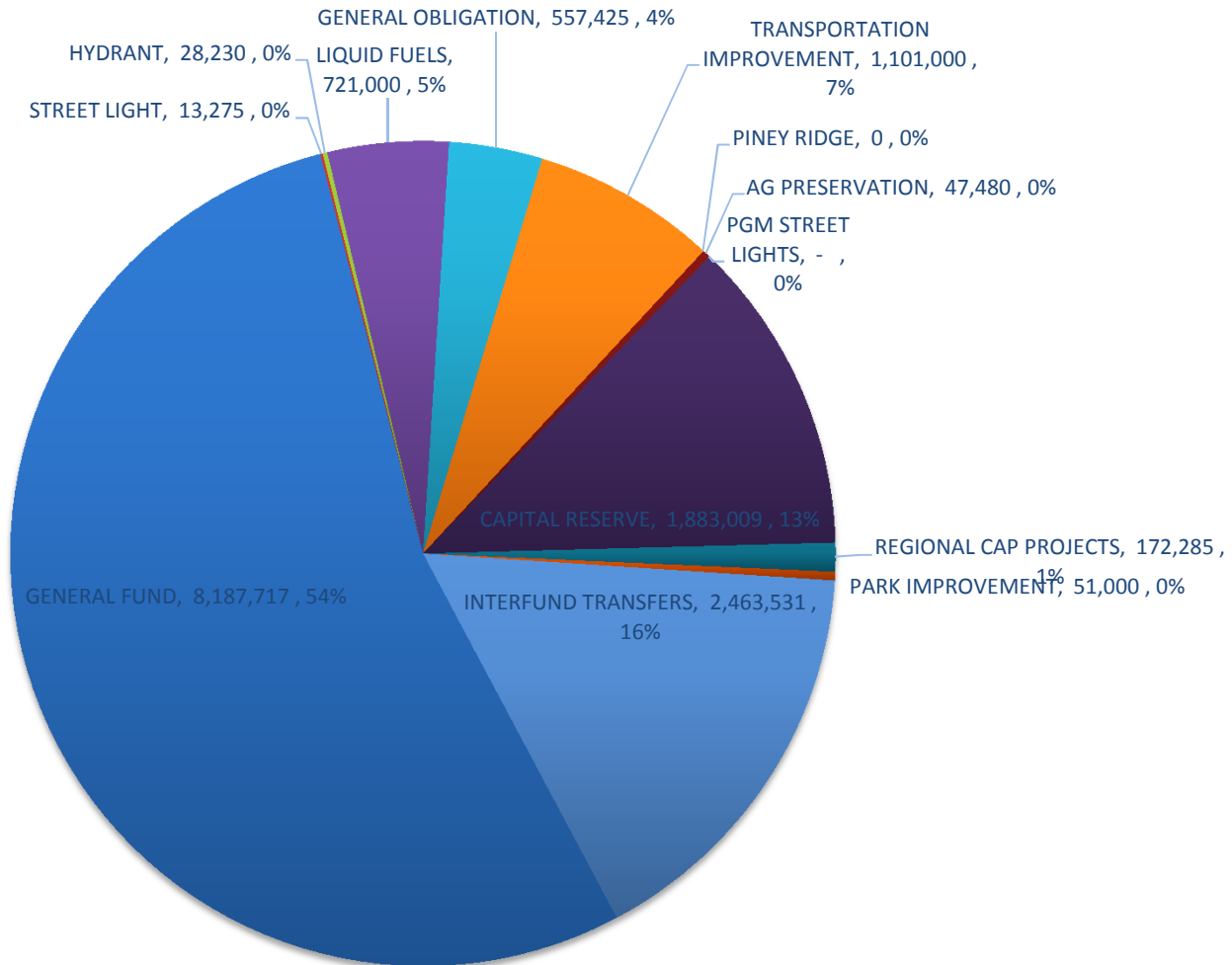
## Revenues by Fund



\* includes interfund transfers



## Expenditures by Fund



■ GENERAL FUND  
■ GENERAL OBLIGATION  
■ PGM STREET LIGHTS  
■ INTERFUND TRANSFERS

■ STREET LIGHT  
■ TRANSPORTATION IMPROVEMENT  
■ CAPITAL RESERVE

■ HYDRANT  
■ PINEY RIDGE  
■ REGIONAL CAP PROJECTS

■ LIQUID FUELS  
■ AG PRESERVATION  
■ PARK IMPROVEMENT

\* interfund  
transfers displayed  
separately

FERGUSON TOWNSHIP																				
2014 OPERATING BUDGET																				
FUND BALANCE SUMMARY																				
DESCRIPTION			GENERAL FUNDS	SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS							SUB- TOTALS	PENSION TRUST FUNDS		FIDUCIARY FUNDS	SUB- TOTALS	TOTALS	
			01	02	03	35	16	18	19	30	31	32	33		34	60	65			93
			GENERAL FUNDS	STREET LIGHT FUND	HYDRANT FUND	LIQUID FUELS FUND	GENERAL OB FUND	PINEY RIDGE FUND	AG PRES FUND	CAPITAL RESERVE FUND	REGN'L CAP REC PROJ FUND	TRANS IMPRVMNT FUND	PGM STREET LIGHT FUND		PARK IMPROV FUND	POLICE PENSION FUND	NON-UNIF PENSION FUND			TUDEK PARK FUND
BEGINNING FUND BALANCES 12/31/2012			4,056,812	13,410	28,463	183,043	835	88,130	90,944	2,271,641	648,799	6,877,535	21,132	134,088	14,414,832	3,577,707	2,547,815	2,285,290	8,410,812	22,825,644
2013 FUND BALANCES																				
PROJECTED REVENUES			10,690,182	7,859	21,685	446,647	560,000	15	15,015	1,484,900	106,850	1,741,841	5	20	15,075,019	343,002	216,981	23,850	583,833	15,658,852
PROJECTED EXPENDITURES			11,307,343	13,275	28,230	289,000	558,688	0	20,882	1,741,004	149,761	6,148,000	0	50,650	20,306,833	271,455	70,678	30,573	372,706	20,679,539
NET CHANGE			-617,161	-5,416	-6,545	157,647	1,312	15	-5,867	-256,104	-42,911	-4,406,159	5	-50,630	-5,231,814	71,547	146,303	-6,723	211,127	-5,020,687
ENDING FUND BALANCES 12/31/2013			3,439,651	7,994	21,918	340,690	2,147	88,145	85,077	2,015,537	605,888	2,471,376	21,137	83,458	9,183,018	3,649,254	2,694,118	2,278,567	8,621,939	17,804,957
2014 FUND BALANCES																				
ESTIMATED REVENUES			10,239,714	8,005	21,680	431,681	560,000	15	30,015	952,100	108,375	1,413,531	5	10	13,765,131	337,257	237,486	14,900	589,643	14,354,774
ESTIMATED EXPENDITURES			10,651,248	13,275	28,230	721,000	557,425	0	47,480	1,883,009	172,285	1,101,000	0	51,000	15,225,952	271,377	70,700	12,218	354,295	15,580,247
NET CHANGE			-411,534	-5,270	-6,550	-289,319	2,575	15	-17,465	-930,909	-63,910	312,531	5	-50,990	-1,460,821	65,880	166,786	2,682	235,348	-1,225,473
RESTRICTED/ASSIGNED ENDING FUND BALS 12/31/2014				2,724	15,368	51,371		88,160	67,612	1,084,628	541,978	2,783,907	21,142	32,468	4,689,358	3,715,134	2,860,904	2,281,249	8,857,287	13,546,645
UNASSIGNED ENDING FUND BALANCES 12/31/2014			3,028,117	0	0	0	4,722	0	0	0	0	0	0	0	3,032,839	0	0	0	0	3,032,839



FERGUSON TOWNSHIP																				
2014 OPERATING BUDGET																				
REVENUE SUMMARY BY FUND																				
DEPT	DESCRIPTION		GENERAL FUND	SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS								PENSION TRUST FUNDS		TUDEK TRUST FUND		
			01	02	03	35	16	18	19	30	31	32	33	34		60	65	93		
			GENERAL FUND	STREET LIGHT FUND	HYDRANT FUND	LIQUID FUELS FUND	GENERAL OBLIGATION FUND	PINEY RIDGE FUND	AG PRES FUND	CAP RES FUND	REG CAP REC PROJ FUND	TRANS IMPRV FUND	PGM ST LGHT FUND	PARK IMP FUND	SUB-TOTALS	POL PEN FUND	NON-UNIF PENS FUND	TUDEK	SUB-TOTALS	TOTALS

2013 PROJECTED REVENUE																			
301	Real Property Taxes	1,322,000												1,322,000				0	1,322,000
310	Local Enabling Taxes	7,864,386												7,864,386				0	7,864,386
321-322	Licenses & Permits	271,670												271,670				0	271,670
331	Fines	98,025												98,025				0	98,025
332	Forefeitures	0												0				0	0
341	Interest	62,750	5	10	100	0	15	15	8,500	5,150	50,000	5	20	126,570	70,000	10	25	70,035	196,605
342	Rents & Royalties	44,108							0					44,108			9,325	9,325	53,433
351	Federal Grant Revenues	50,000									0			50,000				0	50,000
354-356	State Revenues	594,608			446,547				67,200					1,108,355	204,059	70,678	0	274,737	1,383,092
357	Local Gov't Grant Revenue	0									0			0				0	0
358	Local Gov't Shared Payments	23,980												23,980				0	23,980
359	Local Payments In-Lieu of Taxes	127,060											0	127,060				0	127,060
361	General Government Revenues	95,843												95,843				0	95,843
362	Public Safety Revenue	33,994												33,994				0	33,994
363	Public Works Revenue	1,200												1,200				0	1,200
364/365	Sanitation/Health Services Revenue	7,700												7,700				0	7,700
367	Park Fees & Contributions												0	0				0	0
378	Water Systems			21,675										21,675				0	21,675
383	Special Assessments		7,854											7,854				0	7,854
387	Payments In-Lieu of Taxes	0								101,700	0	0		101,700			14,500	14,500	116,200
389	Miscellaneous Revenue	22,179							4,200					26,379	68,943	146,293	0	215,236	241,615
391	Sale of Assets								5,000					5,000				0	5,000
392	Interfund Operating Transfers	70,678			0	560,000	15,000	1,400,000		1,691,841	0	0	3,737,519	0				0	3,737,519
393	Proceeds from Long Term Debt					0								0				0	0
395	Refund of Prior Years Taxes	0												0				0	0
TOTAL REVENUE		10,690,182	7,859	21,685	446,647	560,000	15	15,015	1,484,900	106,850	1,741,841	5	20	15,075,019	343,002	216,981	23,850	583,833	15,658,852
		10,690,182	7,859	21,685	446,647	560,000	15	15,015	1,484,900	106,850	1,741,841	5	20	15,075,019	343,002	216,981	23,850	583,833	15,658,852

FERGUSON TOWNSHIP																				
2014 OPERATING BUDGET																				
REVENUE SUMMARY BY FUND																				
DEPT	DESCRIPTION		GENERAL FUND	SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS								PENSION TRUST FUNDS		TUDEK TRUST FUND		
			01	02	03	35	16	18	19	30	31	32	33	34		60	65	93		
			GENERAL FUND	STREET LIGHT FUND	HYDRANT FUND	LIQUID FUELS FUND	GENERAL OBLIGATION FUND	PINEY RIDGE FUND	AG PRES FUND	CAP RES FUND	REG CAP REC PROJ FUND	TRANS IMPRV FUND	PGM ST LGHT FUND	PARK IMP FUND	SUB-TOTALS	POL PEN FUND	NON-UNIF PENS FUND	TUDEK	SUB-TOTALS	TOTALS

2014 ESTIMATED REVENUE																			
301	Real Property Taxes	1,334,356												1,334,356				0	1,334,356
310	Local Enabling Taxes	7,434,474												7,434,474				0	7,434,474
321-322	Licenses & Permits	267,714												267,714				0	267,714
331	Fines	98,025												98,025				0	98,025
332	Forefeitures	0												0				0	0
341	Interest	61,500	5	5	100	0	15	15	8,500	5,150	40,000	5	10	115,305	70,000	10	5,000	75,010	190,315
342	Rents & Royalties	44,108							10,000					54,108			9,900	9,900	64,008
351	Federal Grant Revenues	45,000									0			45,000				0	45,000
354-356	State Revenues	587,296			431,581				422,200					1,441,077	195,283	70,700	0	265,983	1,707,060
357	Local Gov't Grant Revenue	0									0		0	0				0	0
358	Local Gov't Shared Payments	25,215							10,400					35,615				0	35,615
359	Local Payments In-Lieu of Taxes	130,046												130,046				0	130,046
361	General Government Revenues	94,780												94,780				0	94,780
362	Public Safety Revenue	31,700												31,700				0	31,700
363	Public Works Revenue	100												100				0	100
364/365	Sanitation/Health Services Revenue	7,700												7,700				0	7,700
367	Park Fees & Contributions												0	0				0	0
378	Water Systems			21,675										21,675				0	21,675
383	Special Assessments		8,000											8,000				0	8,000
387	Payments In-Lieu of Taxes	0								103,225	0			103,225			0	0	103,225
389	Miscellaneous Revenue	7,000							0					7,000	71,974	166,776	0	238,750	245,750
391	Sale of Assets								1,000					1,000				0	1,000
392	Interfund Operating Transfers	70,700			0	560,000		30,000	500,000		1,373,531	0	0	2,534,231	0			0	2,534,231
393	Proceeds from Long Term Debt					0								0				0	0
395	Refund of Prior Years Taxes	0												0				0	0
TOTAL REVENUE		10,239,714	8,005	21,680	431,681	560,000	15	30,015	952,100	108,375	1,413,531	5	10	13,765,131	337,257	237,486	14,900	589,643	14,354,774

FERGUSON TOWNSHIP																			
2014 OPERATING BUDGET																			
EXPENDITURE SUMMARY BY FUND																			
DEPT	DESCRIPTION	GENERAL FUND	SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS									PENSION TRUST FUNDS		TUDEK TRUST FUND		
		01	02	03	35	16	18	19	30	31	32	33	34		60	65	93		
		GENERAL FUND	STREET LIGHT FUND	HYDRANT FUND	LIQUID FUELS FUND	GENERAL OBLIGATION FUND	PINEY RIDGE FUND	AG PRES FUND	CAP RES FUND	REG CAP REC PROJ FUND	TRANS IMPRV FUND	PGM ST LGHT FUND	PARK IMP FUND	SUB-TOTALS	POL PEN FUND	NON-UNIF PENS FUND	TUDEK	SUB-TOTALS	TOTALS
2013 PROJECTED EXPENDITURES																			
400	General Government	47,393												47,393				0	47,393
401	Administration	291,957				600			2,500					295,057	78	0	0	78	295,135
402	Finance	160,235												160,235			1,000	1,000	161,235
403	Tax	59,316												59,316				0	59,316
404	Legal	19,000									0			19,000	4,000		0	4,000	23,000
406	CRCOG Administration	97,311												97,311				0	97,311
407	Information Technology	87,990						195,000						282,990				0	282,990
408	Engineering	345,410									239,000			584,410			0	0	584,410
409	Government Building	145,074							74,500					219,574				0	219,574
410	Public Safety	1,995,029							406,250					2,401,279	267,377			267,377	2,668,656
411	Fire Protection	443,293		28,230										471,523				0	471,523
412	Ambulance Service	500												500				0	500
413	Enforcement Services	0												0				0	0
414	Planning & Zoning	295,284							75,000					370,284				0	370,284
415	Emergency Management	33,127												33,127				0	33,127
421	Health & Welfare	6,000												6,000				0	6,000
426	Recycling, Collection, Disposal Services	35,000												35,000				0	35,000
430	Public Works-Roads & Streets	100,900							701,362					802,262				0	802,262
432	Public Works-Snow Removal	79,800												79,800				0	79,800
433	Public Works-Signals, Signs, & Markings	31,250				66,000								97,250				0	97,250
434	Street Lights		13,275											13,275				0	13,275
437	Public Works-Equipment Maintenance	116,945												116,945				0	116,945
438	Public Works-Highway Maintenance	552,670				223,000								775,670				0	775,670
439	Capital Projects				0			0		27,000	0	5,909,000	0	5,936,000				0	5,936,000
447	Transit	95,786												95,786				0	95,786
452	Parks & Recreation	559,145							257,392	149,761			50,650	1,016,948			21,850	21,850	1,038,798
453	Spectator Recreation	3,600												3,600				0	3,600
454	Township Parks Operating Expenses	700												700			4,653	4,653	5,353
455	Shade Tree Program	78,000												78,000				0	78,000
456	Libraries	339,096												339,096				0	339,096
458	Senior Citizens	13,331												13,331				0	13,331
461	Natural Resource Conservation	5,415						20,882						26,297				0	26,297
463	Economic Development	25,000												25,000				0	25,000
471	Debt Service					495,000								495,000				0	495,000
472	Interest Expense	5,000				63,088								68,088				0	68,088
475	Fiscal Agent Fees					0								0				0	0
481	Employer Taxes	248,970												248,970	0			0	248,970
483	Employer Paid Benefits	350,352												350,352		0		0	350,352
486	Insurance	272,902							2,000					274,902			2,800	2,800	277,702
487	Employee Benefits	657,343												657,343				0	657,343
488	Pensions													0				0	0
489	Miscellaneous Expenditures	42,378												42,378			270	270	42,648
491	Refund of Prior Years Revenue													0				0	0
492	Interfund Transfers	3,666,841				0								3,666,841	0	70,678		70,678	3,737,519
EXPENDITURES		11,307,343	13,275	28,230	289,000	558,688	0	20,882	1,741,004	149,761	6,148,000	0	50,650	20,306,833	271,455	70,678	30,573	372,706	20,679,539
		11,307,343	13,275	28,230	289,000	558,688	0	20,882	1,741,004	149,761	6,148,000	0	50,650		271,455	70,678	30,573		20,679,539

FERGUSON TOWNSHIP																				
2014 OPERATING BUDGET																				
EXPENDITURE SUMMARY BY FUND																				
DEPT	DESCRIPTION	GENERAL FUND	SPECIAL REVENUE FUNDS				DEBT SERVICE FUNDS									PENSION TRUST FUNDS		TUDEK TRUST FUND		
		01	02	03	35	16	18	19	30	31	32	33	34		60	65	93			
		GENERAL FUND	STREET LIGHT FUND	HYDRANT FUND	LIQUID FUELS FUND	GENERAL OBLIGATION FUND	PINEY RIDGE FUND	AG PRES FUND	CAP RES FUND	REG CAP REC PROJ FUND	TRANS IMPRV FUND	PGM ST LGHT FUND	PARK IMP FUND	SUB-TOTALS	POL PEN FUND	NON-UNIF PENS FUND	TUDEK	SUB-TOTALS	TOTALS	
2014 ESTIMATED EXPENDITURES																				
400	General Government	51,600												51,600				0	51,600	
401	Administration	297,998				600			43,700					342,298	0	0	0	0	342,298	
402	Finance	175,875									0			175,875			1,200	1,200	177,075	
403	Tax	55,240												55,240				0	55,240	
404	Legal	33,000									0			33,000	4,000		0	4,000	37,000	
406	CRCOG Administration	109,437												109,437				0	109,437	
407	Information Systems	95,220							24,000					119,220				0	119,220	
408	Engineering	373,496									46,000			419,496			0	0	419,496	
409	Government Building	148,141							182,400					330,541				0	330,541	
410	Public Safety	2,172,615							146,115					2,318,730	267,377			267,377	2,586,107	
411	Fire Protection	465,368		28,230										493,598				0	493,598	
412	Ambulance Service	500												500				0	500	
413	Enforcement Services	350												350				0	350	
414	Planning & Zoning	347,340							167,370					514,710				0	514,710	
415	Emergency Management	30,172												30,172				0	30,172	
421	Health & Welfare	6,000												6,000				0	6,000	
426	Recycling, Collection, Disposal Services	35,000												35,000				0	35,000	
430	Public Works-Roads & Streets	107,585							656,750					764,335				0	764,335	
432	Public Works-Snow Removal	79,972												79,972				0	79,972	
433	Public Works-Signals, Signs, & Markings	35,850												107,850				0	107,850	
434	Street Lights		13,275											13,275				0	13,275	
437	Public Works-Equipment Maintenance	128,404												128,404				0	128,404	
438	Public Works-Highway Maintenance	581,328												877,328				0	877,328	
439	Capital Projects				353,000			0		110,000	0	1,055,000	0	1,518,000				0	1,518,000	
447	Transit	101,383												101,383				0	101,383	
452	Parks & Recreation	530,076							546,674	172,285				1,300,035			2,000	2,000	1,302,035	
453	Spectator Recreation	2,500												2,500				0	2,500	
454	Township Parks Operating Expenses	700												700			5,518	5,518	6,218	
455	Shade Tree Program	95,000												95,000				0	95,000	
456	Libraries	369,835												369,835				0	369,835	
458	Senior Citizens	16,883												16,883				0	16,883	
461	Natural Resource Conservation	5,575						47,480						53,055				0	53,055	
463	Economic Development	25,000												25,000				0	25,000	
471	Debt Service					505,000								505,000				0	505,000	
472	Interest Expense	1,750				51,825								53,575				0	53,575	
475	Fiscal Agent Fees					0								0				0	0	
481	Employer Taxes	270,839												270,839	0			0	270,839	
483	Employer Paid Benefits	362,059												362,059		0		0	362,059	
486	Insurance	298,446							6,000					304,446			3,000	3,000	307,446	
487	Employee Benefits	704,113												704,113				0	704,113	
488	Pensions													0				0	0	
489	Miscellaneous Expenditures	73,068												73,068			500	500	73,568	
491	Refund of Prior Years Revenue													0				0	0	
492	Interfund Transfers	2,463,531				0								2,463,531	0	70,700		70,700	2,534,231	
EXPENDITURES		10,651,248	13,275	28,230	721,000	557,425	0	47,480	1,883,009	172,285	1,101,000	0	51,000	15,225,952	271,377	70,700	12,218	354,295	15,580,247	

FERGUSON TOWNSHIP											
2014 BUDGET											
GENERAL FUNDS											
01 GENERAL FUND											
Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
301 REAL PROPERTY TAXES											
301.010	Current Real Estate Taxes	1,239,117	1,268,423	1,296,925	1,290,000	1,295,000	100.4%	1,295,000	1,319,356	29,356	2.3%
301.020	Delinquent Real Estate Taxes	19,938	13,829	13,123	9,000	25,000	277.8%	10,000	10,000	1,000	11.1%
301.600	Real Estate Supplemental	16,694	3,407	4,519	5,000	2,000	40.0%	5,000	5,000	0	0.0%
SUBTOTAL		1,275,750	1,285,660	1,314,567	1,304,000	1,322,000	101.4%	1,310,000	1,334,356	30,356	2.3%
310 LOCAL ENABLING TAXES											
310.010	Real Estate Transfer Taxes	1,034,100	832,580	969,487	900,000	1,550,000	172.2%	1,000,000	1,000,000	100,000	11.1%
310.021	Earned Income Taxes	5,453,119	5,903,659	5,886,653	5,612,000	6,004,386	107.0%	6,124,474	6,124,474	512,474	9.1%
310.051	Local Services Tax	319,906	381,124	307,512	325,000	310,000	95.4%	310,000	310,000	-15,000	-4.6%
SUBTOTAL		6,807,125	7,117,364	7,163,653	6,837,000	7,864,386	115.0%	7,434,474	7,434,474	597,474	8.7%
321 BUSINESS LICENSES & PERMITS											
321.061	Transient Retailer	660	1,140	260	500	1,200	240.0%	500	500	0	0.0%
321.062	Home Occupation Permits	175	275	225	150	50	33.3%	100	100	-50	-33.3%
321.080	Cable TV Franchise Fee	204,004	213,246	220,792	210,000	223,081	106.2%	220,000	220,000	10,000	4.8%
321.081	Windstream Agreement Revenue					3,200		3,200	3,200	3,200	n/a
SUBTOTAL		204,839	214,661	221,277	210,650	227,531	108.0%	223,800	223,800	13,150	6.2%
322 NON BUSINESS LICENSES & PERMITS											
322.030	Municipal Liens	0	300	260		200			0	0	n/a
322.300	Driveway Permits	2,100	1,870	2,609	1,500	1,500	100.0%	1,500	1,500	0	0.0%
322.081	On-Lot Sewage Permits	150	0	3,142	500	0	0.0%	0	0	-500	-100.0%
322.082	Sign Permits & Renewals	10,660	11,664	12,753	11,500	11,500	100.0%	11,500	11,500	0	0.0%
322.083	Conditional Use Permits		125	100	0	225		0	0	0	n/a
322.500	Pave Cut Permits	2,925	7,950	8,100	3,500	4,200	120.0%	4,200	4,200	700	20.0%
322.900	FiberOptic License Fees	44,287	22,144	0	26,714	26,714	100.0%	26,714	26,714	0	0.0%
SUBTOTAL		60,122	43,752	26,703	43,714	44,139	101.0%	43,914	43,914	200	0.5%
331 FINES											
331.010	Magistrate Fines	20,927	19,600	22,973	15,000	15,000	100.0%	15,000	15,000	0	0.0%
331.110	DUI Fines/Restitution	27,283	39,475	35,784	37,500	22,500	60.0%	22,500	22,500	-15,000	-40.0%
331.120	False Alarm Fees	2,775	2,700	600	750	525	70.0%	525	525	-225	-30.0%
331.140	Parking/Traffic/Snow/Weeds	77,113	56,112	76,497	55,000	60,000	109.1%	60,000	60,000	5,000	9.1%
SUBTOTAL		128,099	117,887	135,854	108,250	98,025	90.6%	98,025	98,025	-10,225	-9.4%
332 FORFEITURES											
332.000	Flex 125 Plan Forefeitures	1,224	863						0	0	n/a
332.010	Interest & Penalties-Sidewalk Repairs	0	0						0	0	n/a
332.020	Interest & Penalties-Snow Removal	0	0						0	0	n/a
SUBTOTAL		1,224	863	0	0	0		0	0	0	n/a

FERGUSON TOWNSHIP											
2014 BUDGET											
GENERAL FUNDS											
01 GENERAL FUND											
Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
341 INTEREST REVENUE											
341.000	Interest Revenue-Banks	28,023	50,528	33,991	30,000	30,000	100.0%	30,000	30,000	0	0.0%
341.010	Interest Revenue-EIT Account	2,293	4,668	2,005	1,500	1,500	100.0%	250	250	-1,250	-83.3%
341.020	Interest Revenue-Real Estate Account	1,069	2,126	711	1,250	1,250	100.0%	1,250	1,250	0	0.0%
341.100	Interest-Morgan Stanley	54,277	57,743	41,863	30,000	30,000	100.0%	30,000	30,000	0	0.0%
341.120	Unrealized Investment Gain/(Loss)-Morgan	-4,804	-35,275	-3,982					0	0	n/a
341.130	Realized Investment Gain/(Loss)-Morgan	310		-4,800					0	0	n/a
	SUBTOTAL	81,169	79,791	69,788	62,750	62,750	100.0%	61,500	61,500	-1,250	-2.0%
342 RENTS & ROYALTIES											
342.200	Rent of Township Facilities	140	70						0	0	n/a
342.210	CRCOG Building Rental Payment	42,828	42,828	42,828	42,828	42,828	100.0%	42,828	42,828	0	0.0%
342.220	Mobile Command Post Storage Fees	0			1,280	1,280	100.0%	1,280	1,280	0	0.0%
	SUBTOTAL	42,968	42,898	42,828	44,108	44,108	100.0%	44,108	44,108	0	0.0%
351 FEDERAL GRANT REVENUES											
351.030	DUI & Corridor Reimbursement	76,399	49,657	50,350	50,000	50,000	100.0%	45,000	45,000	-5,000	-10.0%
	SUBTOTAL	76,399	49,657	50,350	50,000	50,000	100.0%	45,000	45,000	-5,000	-10.0%
354 STATE GRANT REVENUES											
354.022	Buckle-Up Program Grant Revenue	6,700	2,124	1,507	1,510	6,150	407.3%	4,500	4,500	2,990	198.0%
354.025	Drive Safe Grant Revenue	3,467	3,813	5,198	4,000	3,000	75.0%	3,000	3,000	-1,000	-25.0%
354.026	State Safety Grant Revenue								0	0	n/a
354.027	BNI Local Drug Task Force	2,847	6,968	2,173	6,000	9,900	165.0%	9,900	9,900	3,900	65.0%
354.030	Winter Snow Agreement	1,944	2,010	2,080	2,080	2,080	100.0%	2,080	2,080	0	0.0%
354.070	DCNR Grants			8,750		662			0	0	n/a
	SUBTOTAL	167,756	114,228	120,409	113,590	121,792	107.2%	109,480	109,480	-4,110	-3.6%
355 STATE SHARED REVENUES											
355.010	PURTA Rebate	11,768	11,733	11,455	11,732	11,732	100.0%	11,732	11,732	0	0.0%
355.040	Liquor Licenses Tax	3,400	2,400	3,850	3,000	3,000	100.0%	3,000	3,000	0	0.0%
355.050	Act 205 Pension State Aid	220,247	391,750	261,056	261,056	279,674	107.1%	279,674	279,674	18,618	7.1%
355.070	Foreign Fire Relief	132,639	229,083	131,499	131,499	151,708	115.4%	151,708	151,708	20,209	15.4%
355.080	Marcellus Shale Impact Fees			20,875	20,875	20,875	100.0%	20,875	20,875	0	0.0%
	SUBTOTAL	368,054	634,966	428,735	428,162	466,988	109.1%	466,988	466,988	38,826	9.1%
356 STATE PAYMENT IN LIEU OF TAXES											
356.010	State Forest Lands	2,764	2,764	2,764	2,764	2,764	100.0%	2,764	2,764	0	0.0%
356.020	State Game Commission Lands	3,064	3,064	3,064	3,064	3,064	100.0%	3,064	3,064	0	0.0%
	SUBTOTAL	5,828	5,828	5,828	5,828	5,828	100.0%	5,828	5,828	0	0.0%
357 LOCAL GOVERNMENT GRANT REVENUES											



FERGUSON TOWNSHIP											
2014 BUDGET											
GENERAL FUNDS											
01 GENERAL FUND											
Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
357.003	County Liquid Fuels Tax Grant	30,000								0	0 n/a
	<b>SUBTOTAL</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>358 LOCAL GOVERNMENT SHARED PAYMENTS</b>											
358.000	Shared Custodian Revenue	19,273	24,957	22,283	24,990	23,980	96.0%	25,215	25,215	225	0.9%
	<b>SUBTOTAL</b>	<b>19,273</b>	<b>24,957</b>	<b>22,283</b>	<b>24,990</b>	<b>23,980</b>	<b>96.0%</b>	<b>25,215</b>	<b>25,215</b>	<b>225</b>	<b>0.9%</b>
<b>359 LOCAL PAYMENTS IN-LIEU OF TAXES</b>											
359.000	Penn State Tax Settlement	247,259	129,278	127,060	127,060	127,060	100.0%	130,046	130,046	2,986	2.3%
	<b>SUBTOTAL</b>	<b>247,259</b>	<b>129,278</b>	<b>127,060</b>	<b>127,060</b>	<b>127,060</b>	<b>100.0%</b>	<b>130,046</b>	<b>130,046</b>	<b>2,986</b>	<b>2.3%</b>
<b>361 GENERAL GOVERNMENT REVENUE</b>											
361.000	Administrative Fees	175	100	185	30	55	183.3%	30	30	0	0.0%
361.310	Subdivision Plan Submission Fees	5,525	3,250	3,410	2,500	2,750	110.0%	2,750	2,750	250	10.0%
361.320	Site Plan Submission Fees	2,300	1,690	300	500	1,000	200.0%	1,000	1,000	500	100.0%
361.321	Twp Engineer's Review Fees	8,075	14,657	17,717	10,000	17,500	175.0%	17,500	17,500	7,500	75.0%
361.330	Zoning Permits	15,050	12,005	18,590	12,000	12,000	100.0%	12,000	12,000	0	0.0%
361.331	Rental Permits			4,710	900	1,650	183.3%	1,650	1,650	750	83.3%
361.332	Home Occupancy Permits								0	0	n/a
361.340	Hearing/Variance Fees	2,625	1,575	7,300	2,100	4,500	214.3%	4,550	4,500	2,400	114.3%
361.410	Lighting Plan Application Fee	675	300	475	300	600	200.0%	500	500	200	66.7%
361.510	Zoning Map Sales	2	6	6					0	0	n/a
361.520	Township Ordinance Sales	50	20						0	0	n/a
361.560	Street Sign Sales									0	n/a
361.630	SCASD Collection Commission	117,086	117,790	75,521	52,000	49,438	95.1%	48,750	48,750	-3,250	-6.3%
361.650	Tax Certifications	5,844	5,285	8,194	5,000	6,250	125.0%	6,000	6,000	1,000	20.0%
361.710	Miscellaneous Bid Fees	105	535	725	250	100	40.0%	100	100	-150	-60.0%
361.750	Ordinance Amendment Fee	350	0	250	200	0	0.0%	0	0	-200	-100.0%
	<b>SUBTOTAL</b>	<b>157,863</b>	<b>157,214</b>	<b>137,382</b>	<b>85,780</b>	<b>95,843</b>	<b>111.7%</b>	<b>94,830</b>	<b>94,780</b>	<b>9,000</b>	<b>10.5%</b>
<b>362 PUBLIC SAFETY REVENUE</b>											
362.000	Miscellaneous Police Revenue			461					0	0	n/a
362.010	Ag Progress Days Revenue	3,150	3,469	3,876	3,150	6,482	205.8%	4,150	4,150	1,000	31.8%
362.101	Police Assistance-PSU	25,254	33,761	26,590	25,000	25,000	100.0%	25,000	25,000	0	0.0%
362.110	Accident Report Sales	3,435	3,075	3,225	2,500	2,500	100.0%	2,550	2,550	50	2.0%
362.111	Local Background Checks	190	15			12			0	0	n/a
362.112	Police Officer Test Fees			1,350					0	0	n/a
	<b>SUBTOTAL</b>	<b>32,029</b>	<b>40,321</b>	<b>35,042</b>	<b>30,650</b>	<b>33,994</b>	<b>110.9%</b>	<b>31,700</b>	<b>31,700</b>	<b>1,050</b>	<b>3.4%</b>
<b>363 PUBLIC WORKS REVENUE</b>											
363.100	Sidewalk Repairs/Replacement	4,521				1,100			0	0	n/a
363.220	Parking Permits	90	255	173	100	100	100.0%	100	100	0	0.0%
363.500	Public Works Services		17,530						0	0	n/a

FERGUSON TOWNSHIP											
2014 BUDGET											
GENERAL FUNDS											
01 GENERAL FUND											
Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
	SUBTOTAL	4,611	17,785	173	100	1,200	1200.0%	100	100	0	0.0%
364 SANITATION											
364.020	Street Clean-Up Fees									0	0 n/a
364.800	Weed/Refuse Clean-up Fees									0	0 n/a
	SUBTOTAL	0	0	0	0	0		0	0	0	n/a
365 HEALTH SERVICES											
365.200	Health Inspection Fees	6,625	6,328	7,738	7,500	7,700	102.7%	7,700	7,700	200	2.7%
	SUBTOTAL	6,625	6,328	7,738	7,500	7,700	102.7%	7,700	7,700	200	2.7%
387 PAYMENT IN LIEU OF TAXES											
387.002	Contributions From Developers		2,794							0	0 n/a
	SUBTOTAL	0	2,794	0	0	0		0	0	0	n/a
389 MISCELLANEOUS REVENUE											
389.000	All Miscellaneous Revenues	2,766	3,335	4,677	3,000	6,250	208.3%	5,000	5,000	2,000	66.7%
389.010	Unemployment Comp Refunds	5,580		1,091						0	0 n/a
389.020	Insurance Claims	24,071	37,738	4,916		8,950				0	0 n/a
389.030	Online Payment Revenues/(Fees)		-128	-321		-200				0	0 n/a
389.040	Safety Program Award Revenue	3,563	3,686	2,550	2,000	1,595	79.8%	2,000	2,000	0	0.0%
389.050	Health Insurance Refunds	8,861	36,604	2,984						0	0 n/a
389.080	Workers Comp Refunds					5,584				0	0 n/a
	SUBTOTAL	44,841	81,236	15,897	5,000	22,179	443.6%	7,000	7,000	2,000	40.0%
392 INTERFUND OPERATING TRANSFERS-IN											
392.017	Transfers from Construction Fund	4,972								0	0 n/a
392.030	Transfers from Capital Reserve Fund									0	0 n/a
392.031	Transfers from Reg Cap Rec Projs Fund									0	0 n/a
392.065	Transfers from Non-Uniform Pension Plan				56,997	70,678	124.0%	70,700	70,700	13,703	24.0%
	SUBTOTAL	4,972	0	0	56,997	70,678	124.0%	70,700	70,700	13,703	24.0%
395 REFUND OF PRIOR YEAR'S EXPENSE											
395.000	Refund Of Prior Year's Expense	6,946	7,296	255						0	0 n/a
	SUBTOTAL	6,946	7,296	255	0	0		0	0	0	n/a
		9,773,750	10,174,764	9,925,823	9,546,129	10,690,182	112.0%	10,210,408	10,234,714	688,585	7.2%
EXPENDITURES											
400 GENERAL GOVERNMENT											
400.011	Supervisors' Compensation	16,250	16,250	20,625	20,625	20,625	100.0%	20,625	20,625	0	0.0%
400.024	General Expense	3,174	4,902	13,883	3,850	3,750	97.4%	3,850	3,850	0	0.0%

FERGUSON TOWNSHIP											
2014 BUDGET											
GENERAL FUNDS											
01 GENERAL FUND											
Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
400.031	Professional Services				3,630	2,500	68.9%	0	0	-3,630	-100.0%
400.033	Transportation	183	108		500	125	25.0%	500	500	0	0.0%
400.042	Dues & Subscriptions	5,845	6,916	6,914	8,465	7,000	82.7%	11,015	11,015	2,550	30.1%
400.320	CNET Contributions	13,520	13,655	13,976	14,400	13,393	93.0%	15,610	15,610	1,210	8.4%
SUBTOTAL		38,972	41,830	55,398	51,470	47,393	92.1%	51,600	51,600	130	0.3%
401 ADMINISTRATION											
401.110	Township Manager's Salary	100,334	101,544	103,360	104,411	104,414	100.0%	105,667	105,667	1,256	1.2%
401.112	Assistant Manager's Salary			9,375	45,900	45,900	100.0%	49,942	49,942	4,042	8.8%
401.114	Administrative Staff Salaries	47,086	49,543	49,234	61,189	66,328	108.4%	62,174	62,174	985	1.6%
401.210	Office Supplies	2,586	3,249	1,295	2,750	3,250	118.2%	3,500	3,500	750	27.3%
401.240	General Expense	4,394	8,013	5,389	8,820	8,650	98.1%	5,320	5,320	-3,500	-39.7%
401.320	Communications	27,518	26,290	29,793	32,000	30,350	94.8%	33,790	33,790	1,790	5.6%
401.330	Transportation	-66	-530	-317	200	-300	-150.0%	0	0	-200	-100.0%
401.340	Advertising And Printing	18,821	19,633	17,616	25,600	19,500	76.2%	24,200	24,200	-1,400	-5.5%
401.350	Bonding	500	1,000	0	650	500	76.9%	600	600	-50	-7.7%
401.370	Repairs/Maintenance Agreements	4,852	4,597	4,766	6,420	7,700	119.9%	4,620	4,620	-1,800	-28.0%
401.420	Dues,Subs,Memberships,Conferences	3,274	4,695	5,009	5,665	5,665	100.0%	7,685	7,685	2,020	35.7%
401.450	Contracted Services				20,000	0	0.0%	0	0	-20,000	-100.0%
401.750	Office Equipment					0		500	500	500	n/a
SUBTOTAL		209,298	218,033	225,520	313,605	291,957	93.1%	297,998	297,998	-15,607	-5.0%
402 FINANCE											
402.110	Finance Director's Salary	65,066	67,147	69,477	56,694	56,694	100.0%	61,648	61,648	4,954	8.7%
402.114	Finance Staff Salaries	42,572	41,184	73,821	59,047	58,526	99.1%	61,694	61,694	2,647	4.5%
402.210	Office Supplies	1,094	446	2,202	2,000	1,500	75.0%	2,000	2,000	0	0.0%
402.240	General Expense	55	11	102	250	125	50.0%	200	200	-50	-20.0%
402.311	Fees For Annual Audit	21,803	22,908	24,985	25,000	25,000	100.0%	26,500	26,500	1,500	6.0%
402.330	Transportation	116	43	111	300	100	33.3%	100	100	-200	-66.7%
402.340	Advertising And Printing	878	740	441	500	2,000	400.0%	500	500	0	0.0%
402.370	Repairs/Maintenance Agreements	11,092	11,435	10,291	12,500	12,500	100.0%	19,143	19,143	6,643	53.1%
402.420	Dues,Subs,Memberships,Conferences	2,794	3,699	3,124	3,790	3,790	100.0%	4,090	4,090	300	7.9%
402.750	Office Equipment	447						0	0	0	n/a
SUBTOTAL		145,917	147,613	184,554	160,081	160,235	100.1%	175,875	175,875	15,794	9.9%
403 TAX SERVICES											
403.112	Tax Administrator's Salary	60,954	62,294	56,636	14,173	14,173	100.0%	10,879	10,879	-3,294	-23.2%
403.114	Tax Services Staff Salary	60,554	62,262	33,326	33,993	33,993	100.0%	35,211	35,211	1,218	3.6%
403.180	Tax Services Staff Overtime			216	0			0	0	0	n/a
403.210	Office Supplies	2,770	2,682	1,825	1,000	1,400	140.0%	1,400	1,400	400	40.0%
403.240	General Expense	39	24	821	100	100	100.0%	100	100	0	0.0%
403.317	Tax Collection Committee				800	750	93.8%	750	750	-50	-6.3%
403.320	Postage	7,404	8,623	7,508	3,500	3,500	100.0%	3,600	3,600	100	2.9%

FERGUSON TOWNSHIP											
2014 BUDGET											
GENERAL FUNDS											
01 GENERAL FUND											
Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
403.330	Transportation	141	247	126	150	50	33.3%	50	50	-100	-66.7%
403.340	Advertising And Printing	3,411	4,693	2,094	2,250	300	13.3%	300	300	-1,950	-86.7%
403.350	Bonding	2,078	1,989	1,989	1,800	1,900	105.6%	800	800	-1,000	-55.6%
403.370	Repairs/Maintenance Agreements	13	68	96	100	100	100.0%	100	100	0	0.0%
403.420	Dues,Subs,Memberships,Conferences	740	263	50	100	50	50.0%	50	50	-50	-50.0%
403.450	Contracted Services	21,081	20,199	18,667	21,000	3,000	14.3%	2,000	2,000	-19,000	-90.5%
SUBTOTAL		159,185	163,342	123,355	78,966	59,316	75.1%	55,240	55,240	-23,726	-30.0%
404 LEGAL SERVICES											
404.310	Solicitor's Services	14,319	10,978	9,037	13,500	11,000	81.5%	13,500	13,500	0	0.0%
404.314	Legal Services - Special Legal Counsel		1,021	1,926	5,000	1,000	20.0%	8,500	8,500	3,500	70.0%
404.315	Legal Services - Other	30,007	10,581	305	30,000	7,000	23.3%	10,000	10,000	-20,000	-66.7%
404.317	Cable Franchise Consortium	2,235			1,000		0.0%	1,000	1,000	0	0.0%
SUBTOTAL		46,561	22,580	11,268	49,500	19,000	38.4%	33,000	33,000	-16,500	-33.3%
406 CRCOG ADMINISTRATION											
406.530	Administration & General	84,086	89,182	83,569	92,496	92,496	100.0%	104,566	104,566	12,070	13.0%
406.532	COG Building Capital	4,519	4,663	4,746	4,815	4,815	100.0%	4,871	4,871	56	1.2%
406.533	COG Contingency		3,842		0				0	0	n/a
SUBTOTAL		88,605	97,687	88,315	97,311	97,311	100.0%	109,437	109,437	12,126	12.5%
407 INFORMATION TECHNOLOGY											
407.240	General Expense	464	235	146	350	250	71.4%	350	350	0	0.0%
407.370	Repairs/Maintenance Agreements	10,830	18,176	9,750	25,137	25,137	100.0%	32,990	32,990	7,853	31.2%
407.452	Computer Services	52,477	50,275	47,077	65,946	62,603	94.9%	46,380	46,380	-19,566	-29.7%
407.750	Replacement Equipment/software					n		15,500	15,500	15,500	n/a
SUBTOTAL		63,771	68,687	56,973	91,433	87,990	96.2%	95,220	95,220	3,787	4.1%
408 ENGINEERING											
408.110	Public Works Director's Salary	81,543	82,562	85,226	85,680	85,680	100.0%	86,708	86,708	1,028	1.2%
408.112	Township Engineer's Salary	97,994	119,503	124,427	125,725	125,725	100.0%	127,993	127,993	2,268	1.8%
408.114	Engineering Staff Salaries	35,060	32,445	60,863	79,920	78,390	98.1%	80,393	80,393	473	0.6%
408.115	Engineering Intern Wages	8,202	7,963	1,988	0	0		10,800	10,800	10,800	n/a
408.210	Office Supplies	1,874	1,157	2,236	1,950	2,100	107.7%	2,100	2,100	150	7.7%
408.240	General Expense	2,023	1,722	1,449	1,700	2,000	117.6%	2,100	2,100	400	23.5%
408.313	Engineering Projects/Surveys	17,970	-570		10,000	27,000	270.0%	15,000	15,000	5,000	50.0%
408.317	Engineering - Specialties	6,789	18,719	2,733	21,000	5,000	23.8%	21,000	21,000	0	0.0%
408.320	Communications	5,618	5,383	5,241	5,300	5,300	100.0%	5,300	5,300	0	0.0%
408.330	Transportation	77	47	271	150	50	33.3%	150	150	0	0.0%
408.340	Advertising And Printing	3,407	3,399	3,717	4,500	3,600	80.0%	3,700	3,700	-800	-17.8%
408.370	Repairs/Maintenance Agreements	4,629	4,529	2,546	4,500	3,565	79.2%	3,565	3,565	-935	-20.8%
408.420	Dues,Subs,Memberships,Conferences	5,994	7,814	9,901	9,823	7,000	71.3%	11,688	11,688	1,865	19.0%
408.460	Education				1,180	0	0.0%		0	-1,180	-100.0%

FERGUSON TOWNSHIP											
2014 BUDGET											
GENERAL FUNDS											
01 GENERAL FUND											
Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
408.750	Office Equipment		852						2,999	2,999	n/a
	<b>SUBTOTAL</b>	<b>271,179</b>	<b>285,525</b>	<b>300,597</b>	<b>351,428</b>	<b>345,410</b>	<b>98.3%</b>	<b>370,497</b>	<b>373,496</b>	<b>22,068</b>	<b>6.3%</b>
<b>409 GENERAL GOVERNMENT BUILDINGS</b>											
409.114	Custodian's Salary	58,633	60,235	56,675	63,324	63,324	100.0%	64,691	64,691	1,367	2.2%
409.210	Safety Training & Supplies	269	31	1,149	500	0	0.0%	500	500	0	0.0%
409.220	Operating Supplies	4,807	6,929	6,852	6,000	6,000	100.0%	6,200	6,200	200	3.3%
409.250	Repair & Maintenance	23,181	32,681	38,699	34,000	34,000	100.0%	34,000	34,000	0	0.0%
409.361	Electricity	28,926	29,854	24,162	33,000	30,000	90.9%	31,000	31,000	-2,000	-6.1%
409.362	Heat (natural gas)	7,925	11,063	7,409	10,500	10,500	100.0%	10,500	10,500	0	0.0%
409.366	Water	1,431	1,111	1,409	1,400	1,250	89.3%	1,250	1,250	-150	-10.7%
	<b>SUBTOTAL</b>	<b>125,173</b>	<b>141,904</b>	<b>136,355</b>	<b>148,724</b>	<b>145,074</b>	<b>97.5%</b>	<b>148,141</b>	<b>148,141</b>	<b>-583</b>	<b>-0.4%</b>
<b>410 PUBLIC SAFETY</b>											
410.110	Police Chief Salary	85,320	87,852	90,985	93,442	93,605	100.2%	95,183	95,183	1,741	1.9%
410.112	Police Officers Salaries	1,088,296	1,096,303	1,197,747	1,392,775	1,396,941	100.3%	1,444,557	1,444,557	51,782	3.7%
410.114	Police Staff Salary	78,645	97,597	91,295	104,979	69,418	66.1%	71,087	71,087	-33,892	-32.3%
410.178	Heart-n-Lung Payments	28,271	58,256						0	0	n/a
410.179	Longevity Pay	9,724	11,616	8,341	13,826	13,826	100.0%	16,301	16,301	2,475	17.9%
410.180	Police/Public Safety Overtime	155,053	137,932	157,302	162,410	148,689	91.6%	168,677	168,677	6,267	3.9%
410.191	Uniform & Equipment Purchases	15,769	23,723	16,090	22,050	22,050	100.0%	43,971	43,971	21,921	99.4%
410.210	Office Supplies	3,031	3,802	3,706	3,800	3,800	100.0%	3,800	3,800	0	0.0%
410.225	Criminal Investigations	2,053	1,196	1,893	2,134	1,900	89.0%	12,734	2,734	600	28.1%
410.231	Vehicle Fuel (gasoline)	37,620	43,286	56,960	56,000	54,000	96.4%	65,283	55,961	-40	-0.1%
410.233	Vehicle Fuel (CNG)							3,960	3,960	3,960	n/a
410.234	Oil, Lubricants, And Fluids	2,903	4,963	2,675	4,000	6,000	150.0%	6,000	6,000	2,000	50.0%
410.240	General Expense	5,600	8,459	7,695	11,000	9,000	81.8%	12,200	10,000	-1,000	-9.1%
410.242	Ammunition & Related Supplies	10,191	10,858	10,807	11,950	11,950	100.0%	11,850	11,850	-100	-0.8%
410.249	Community Relations	2,294	2,326	1,677	2,500	2,500	100.0%	2,500	2,500	0	0.0%
410.251	Vehicle Parts	26,708	28,116	31,818	29,000	25,000	86.2%	30,000	30,000	1,000	3.4%
410.315	DNA Testing								10,000	10,000	n/a
410.317	Contracted Salaries & Wages (DUI)	47,301	39,620	32,551	40,680	40,680	100.0%	36,000	36,000	-4,680	-11.5%
410.320	Communications	12,094	13,235	7,311	12,000	9,500	79.2%	11,000	11,000	-1,000	-8.3%
410.327	Radio Maintenance	3,264	443	659	4,000	1,000	25.0%	4,000	500	-3,500	-87.5%
410.330	Transportation	3,636	4,373	3,902	4,300	4,000	93.0%	4,300	4,300	0	0.0%
410.340	Advertising And Printing	1,408	1,486	3,238	3,900	1,200	30.8%	3,800	3,800	-100	-2.6%
410.370	Equipment Repairs & Maintenance	4,905	6,063	8,925	8,140	6,020	74.0%	6,020	6,020	-2,120	-26.0%
410.380	Outside Vehicle Repairs	5,187	3,133	3,446	5,000	5,000	100.0%	5,000	5,000	0	0.0%
410.420	Dues,Subs,Memberships,Conferences	6,665	8,140	7,172	14,760	11,500	77.9%	17,864	17,864	3,104	21.0%
410.450	Contracted Services	23,221	16,904	26,897	56,845	46,300	81.4%	61,922	68,422	11,577	20.4%
410.460	Education	14,970	3,311		6,000	0	0.0%	0	0	-6,000	-100.0%
410.461	Officer Training	15,236	15,791	13,603	21,250	11,150	52.5%	24,075	24,075	2,825	13.3%
410.462	Academy Training	10,084	8,505	8,157	19,054	0	0.0%	19,054	19,054	0	0.0%

FERGUSON TOWNSHIP											
2014 BUDGET											
GENERAL FUNDS											
01 GENERAL FUND											
Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
	SUBTOTAL	1,699,451	1,737,289	1,794,853	2,105,795	1,995,029	94.7%	2,181,138	2,172,615	66,820	3.2%
411 FIRE PROTECTION											
411.530	CRCOG-Fire Operating Contribution	200,520	201,493	210,523	210,085	210,085	100.0%	232,586	232,586	22,501	10.7%
411.540	Warriors Mark Fire Contribution	2,500	0	2,500	2,500	2,500	100.0%	2,500	2,500	0	0.0%
411.541	Port Matilda Fire Contribution	2,500	0	2,500	2,500	2,500	100.0%	2,500	2,500	0	0.0%
411.750	CRCOG-Fire Capital Contribution	76,274	76,926	77,152	76,500	76,500	100.0%	76,074	76,074	-426	-0.6%
411.990	Foreign Fire Relief Contribution	132,639	229,083	131,499	131,499	151,708	115.4%	151,708	151,708	20,209	15.4%
	SUBTOTAL	414,433	507,502	424,174	423,084	443,293	104.8%	465,368	465,368	42,284	10.0%
412 AMBULANCE SERVICE											
412.541	Port Matilda EMS Contribution	500			500	500	100.0%	500	500	0	0.0%
	SUBTOTAL	500	0	0	500	500	100.0%	500	500	0	0.0%
413 CODE ENFORCEMENT											
413.001	CRCOG Code Enforcement	482							0	0 n/a	
413.364	Sewage Enforcement Services	443	236	300	500		0.0%		350	-150	-30.0%
	SUBTOTAL	925	236	300	500	0	0.0%	0	350	-150	-30.0%
414 PLANNING & ZONING											
414.110	Planning & Zoning Director Salary	64,829	66,907	69,784	71,180	74,000	104.0%	74,888	74,888	3,708	5.2%
414.112	Zoning Administrator Salary	51,099	51,967	53,422	54,490	54,490	100.0%	55,279	55,279	789	1.4%
414.114	Planning & Zoning Staff Salaries	33,388	33,021	32,364	73,231	29,431	40.2%	73,584	73,584	353	0.5%
414.115	Ordinance Enforcement Officer Salary	14,055	14,082	14,592	19,110	15,925	83.3%	16,403	16,403	-2,707	-14.2%
414.191	Uniform & Equipment Purchases		11		500	0	0.0%	500	500	0	0.0%
414.210	Office Supplies	1,364	766	593	1,000	750	75.0%	850	850	-150	-15.0%
414.240	General Expense	50	205	631	500	250	50.0%	400	400	-100	-20.0%
414.310	Professional Services	7,083	4,983	8,271	10,880	6,000	55.1%	8,400	8,400	-2,480	-22.8%
414.320	Communications	452	616	1,058	510	510	100.0%	420	420	-90	-17.6%
414.330	Transportation				50	50	100.0%	50	50	0	0.0%
414.340	Advertising And Printing	2,757	1,575	1,751	4,750	4,250	89.5%	4,750	4,750	0	0.0%
414.370	Repairs & Maintenance	387	84	393	1,000	400	40.0%	400	400	-600	-60.0%
414.420	Dues,Subs,Memberships,Conferences	5,762	1,250	3,863	8,000	2,500	31.3%	4,977	4,977	-3,023	-37.8%
414.450	Contracted Services	321	288	1,343	300	300	100.0%	300	300	0	0.0%
414.461	Education		4,483	375					0	0 n/a	
414.530	CRCOG - CRPA Township Share	55,141	60,666	62,096	70,940	70,940	100.0%	75,462	75,462	4,522	6.4%
414.531	CRCOG - MPO Township Share	32,788	34,066	34,825	35,488	35,488	100.0%	29,677	29,677	-5,811	-16.4%
414.750	Office Equipment				0	0		500	1,000	1,000	n/a
	SUBTOTAL	269,476	274,971	285,360	351,929	295,284	83.9%	346,840	347,340	-4,589	-1.3%
415 EMERGENCY MANAGEMENT											
415.530	CRCOG Contribution-EMS	33,901	34,585	35,239	30,476	30,476	100.0%	30,172	30,172	-304	-1.0%
415.531	CRCOG Contribution-EMS Contingency	2,626	2,669	2,663	2,651	2,651	100.0%	0	0	-2,651	-100.0%



FERGUSON TOWNSHIP											
2014 BUDGET											
GENERAL FUNDS											
01 GENERAL FUND											
Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
	SUBTOTAL	36,527	37,254	37,902	33,127	33,127	100.0%	30,172	30,172	-2,955	-8.9%
421 HEALTH & WELFARE											
421.318	Contracted Services-Health Officer	5,729	7,166	5,090	6,000	6,000	100.0%	6,000	6,000	0	0.0%
	SUBTOTAL	5,729	7,166	5,090	6,000	6,000	100.0%	6,000	6,000	0	0.0%
426 RECYCLING, COLLECTION, DISPOSAL SERVICES											
426.368	Recycling of Grass, Leaves, etc.	33,005	33,005	33,005	35,000	35,000	100.0%	35,000	35,000	0	0.0%
	SUBTOTAL	33,005	33,005	33,005	35,000	35,000	100.0%	35,000	35,000	0	0.0%
430 PUBLIC WORKS-ROADS & STREETS MAINTENANCE											
430.191	Uniform Rental	4,736	4,991	4,617	4,800	4,800	100.0%	4,800	4,800	0	0.0%
430.231	Vehicle Fuel-Gasoline	11,529	12,509	15,087	14,000	14,000	100.0%	14,000	12,000	-2,000	-14.3%
430.232	Vehicle Fuel-Diesel	37,806	36,283	37,626	44,400	43,000	96.8%	44,400	40,200	-4,200	-9.5%
430.234	Oil, Lubricants, And Fluids	8,524	4,861	5,087	5,000	4,500	90.0%	5,000	5,000	0	0.0%
430.238	Clothing Allowance	7,387	2,806	4,866	5,500	5,500	100.0%	5,500	5,500	0	0.0%
430.240	General Expense	18,152	20,032	18,189	20,000	17,000	85.0%	20,000	20,000	0	0.0%
430.260	Small Tools And Equipment	4,543	2,628	3,330	3,000	3,000	100.0%	6,600	6,600	3,600	120.0%
430.320	Communications	1,874	1,194	1,631	2,000	2,000	100.0%	2,000	2,000	0	0.0%
430.327	Radio Maintenance	6,629	1,439	0	2,000	500	25.0%	1,000	1,000	-1,000	-50.0%
430.370	Repairs & Maintenance	1,093	1		0				0	0	n/a
430.384	Equipment Rentals	4,524	11,614	1,665	7,000	4,000	57.1%	7,000	7,000	0	0.0%
430.420	Dues,Subs,Memberships,Conferences	3,454	1,511	3,619	3,385	2,500	73.9%	3,385	3,385	0	0.0%
430.450	Underground Storage Tank Fees	100	100	100	100	100	100.0%	100	100	0	0.0%
	SUBTOTAL	110,351	99,968	95,817	111,185	100,900	90.7%	113,785	107,585	-3,600	-3.2%
432 PUBLIC WORKS-SNOW REMOVAL											
432.222	Chemicals And Supplies	77,859	91,510	63,633	81,972	76,800	93.7%	75,972	75,972	-6,000	-7.3%
432.240	General Expense	4,290	4,155	2,084	4,000	3,000	75.0%	4,000	4,000	0	0.0%
	SUBTOTAL	82,149	95,665	65,716	85,972	79,800	92.8%	79,972	79,972	-6,000	-7.0%
433 PUBLIC WORKS-TRAFFIC CONTROL DEVICES											
433.245	Street Signs And Supplies	11,366	22,685	10,365	20,000	16,000	80.0%	18,000	18,000	-2,000	-10.0%
433.361	Traffic Signal Charges	8,159	7,500	7,171	8,850	7,500	84.7%	8,000	8,200	-650	-7.3%
433.372	Traffic Signal Repairs	10,478	4,587	5,289	7,750	7,750	100.0%	9,650	9,650	1,900	24.5%
	SUBTOTAL	30,002	34,773	22,825	36,600	31,250	85.4%	35,650	35,850	-750	-2.0%
437 PUBLIC WORKS-EQUIPMENT MAINTENANCE											
437.114	Mechanic's Salary	52,480	52,801	52,022	54,945	54,945	100.0%	55,604	55,604	659	1.2%
437.180	Mechanic Overtime	321		117	700	500	71.4%	700	700	0	0.0%
437.240	General Expense	3,115	2,750	3,792	4,000	3,500	87.5%	4,100	4,100	100	2.5%
437.250	Repair & Maintenance	64,190	65,388	38,949	60,000	53,000	88.3%	60,000	60,000	0	0.0%
437.370	Outside Repairs	14,068	2,986	5,219	8,000	5,000	62.5%	8,000	8,000	0	0.0%

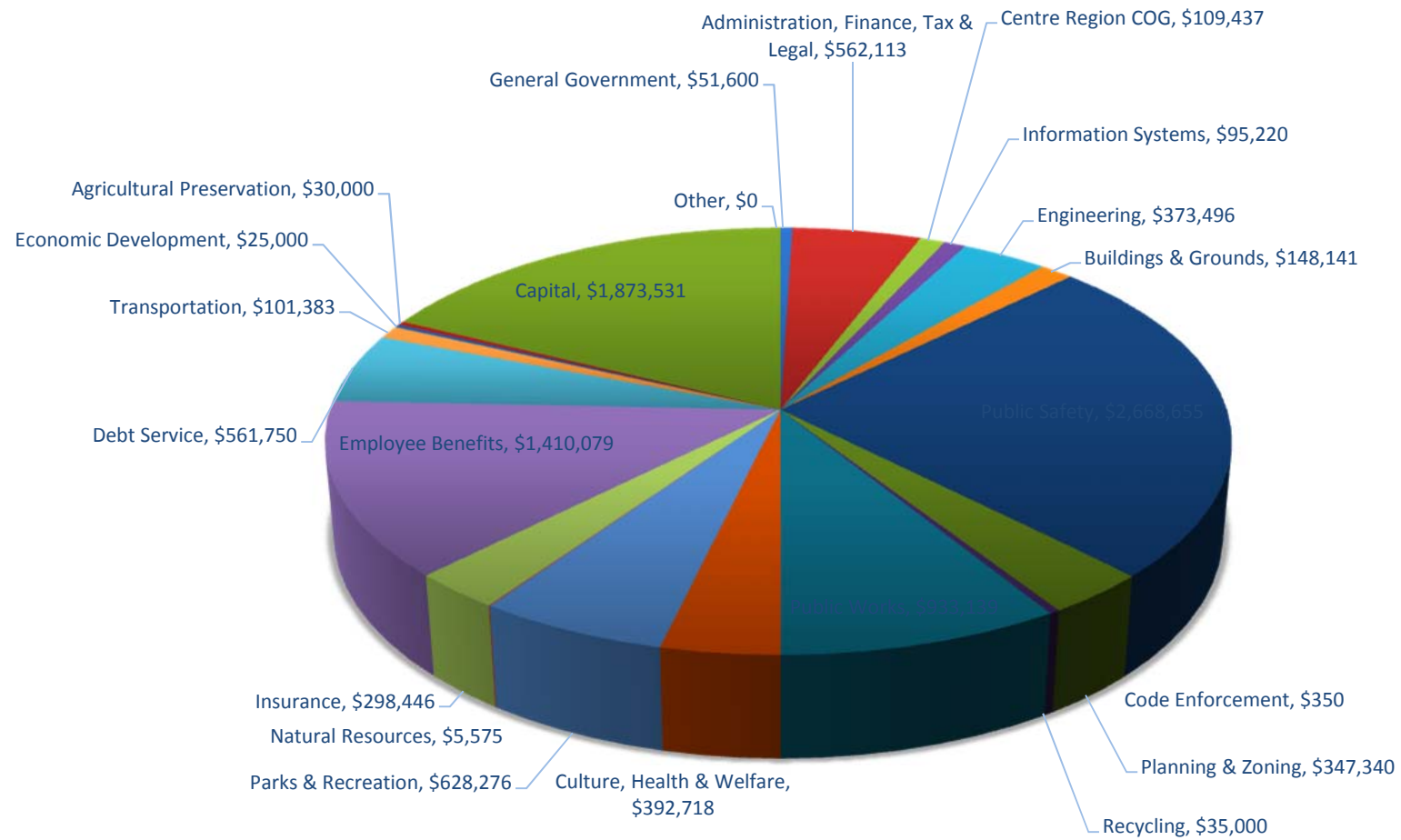
FERGUSON TOWNSHIP											
2014 BUDGET											
GENERAL FUNDS											
01 GENERAL FUND											
Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
	SUBTOTAL	134,174	123,925	100,100	127,645	116,945	91.6%	128,404	128,404	759	0.6%
438 PUBLIC WORKS-HIGHWAY MAINTENANCE											
438.112	Road Supervisor Salary	60,557	62,500	63,514	64,784	64,784	100.0%	66,169	66,169	1,385	2.1%
438.114	Road Crew Salaries	370,959	379,287	350,144	397,951	397,951	100.0%	405,965	405,965	8,014	2.0%
438.115	Part-Time Help Wages	23,534	34,832	14,604	46,270	46,270	100.0%	61,995	61,995	15,725	34.0%
438.180	Road Crew Overtime	22,224	18,302	13,743	40,188	38,100	94.8%	41,199	41,199	1,011	2.5%
438.245	Supplies & Materials (non-liquid fuels)	2,704	3,153	3,548	4,000	5,565	139.1%	6,000	6,000	2,000	50.0%
	SUBTOTAL	479,979	498,073	445,554	553,193	552,670	99.9%	581,328	581,328	28,135	5.1%
447 TRANSIT SYSTEM											
447.530	CATA-Centre Area Transportation Authority	87,110	87,040	113,472	94,979	95,786	100.8%	101,383	101,383	6,404	6.7%
	SUBTOTAL	87,110	87,040	113,472	94,979	95,786	100.8%	101,383	101,383	6,404	6.7%
452 PARKS & RECREATION											
452.530	CRCOG-Parks & Recreation Contribution	287,960	323,327	368,358	403,120	403,120	100.0%	365,931	365,931	-37,189	-9.2%
452.531	CRCOG-Aquatics Contribution	16,043	13,639						0	0 n/a	
452.532	CRCOG-Pools Capital Contribution	113,237	118,436	118,408	96,257	96,257	100.0%	98,791	98,791	2,534	2.6%
452.533	CRCOG-Nature Center Contribution	11,940	12,977	13,462	14,014	14,014	100.0%	14,350	14,350	336	2.4%
452.534	CRCOG-Regional Parks Capital Contribution	93,224	103,101	158,690					0	0 n/a	
452.535	CRCOG-Parks & Rec Capital Contribution				45,754	45,754	100.0%	51,004	51,004	5,250	11.5%
	SUBTOTAL	522,404	571,480	658,918	559,145	559,145	100.0%	530,076	530,076	-29,069	-5.2%
453 SPECTATOR RECREATION											
453.540	Spectator Recreation			2,600	4,500	3,600	80.0%	2,500	2,500	-2,000	-44.4%
	SUBTOTAL	0	0	2,600	4,500	3,600	80.0%	2,500	2,500	-2,000	-44.4%
454 TOWNSHIP PARKS OPERATING EXPENSES											
454.220	Township Parks Operating Expenses	164	1,086	887	700	700	100.0%	700	700	0	0.0%
454.372	Township Parks Minor Improvements								0	0 n/a	
454.720	Township Parks Playground Equipment	21,388							0	0 n/a	
	SUBTOTAL	21,551	1,086	887	700	700	100.0%	700	700	0	0.0%
455 SHADE TREE PROGRAM											
455.372	New Street Trees								0	0 n/a	
455.375	Street Trees Replacements	6,825	11,290	34,125	50,000	49,000	98.0%	50,000	50,000	0	0.0%
455.450	Contracted Services	29,414	21,966	25,188	54,000	29,000	53.7%	30,000	45,000	-9,000	-16.7%
	SUBTOTAL	36,239	33,256	59,313	104,000	78,000	75.0%	80,000	95,000	-9,000	-8.7%
456 LIBRARIES											
456.530	CRCOG Contribution-Schlow Library Services	307,023	318,685	325,059	339,096	339,096	100.0%	356,051	369,835	30,739	9.1%
456.055	Schlow Library Contribution	7,722	0						0	0 n/a	
	SUBTOTAL	314,745	318,685	325,059	339,096	339,096	100.0%	356,051	369,835	30,739	9.1%

FERGUSON TOWNSHIP											
2014 BUDGET											
GENERAL FUNDS											
01 GENERAL FUND											
Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
458 SENIOR CITIZENS											
458.530	CRCOG Contrib-Senior Center	24,246	19,395	16,615	12,831	12,831	100.0%	16,383	16,383	3,552	27.7%
458.540	Ferguson Seniors	500	500	500	500	500	100.0%	500	500	0	0.0%
	SUBTOTAL	24,746	19,895	17,115	13,331	13,331	100.0%	16,883	16,883	3,552	26.6%
461 NATURAL RESOURCES CONSERVATION											
461.540	Spring Creek Watershed Commission	457	457	575	500	575	115.0%	575	575	75	15.0%
461.541	Spring Creek Watershed Monitoring	0	4,840	4,840	4,840	4,840	100.0%	5,000	5,000	160	3.3%
	SUBTOTAL	457	5,297	5,415	5,340	5,415	101.4%	5,575	5,575	235	4.4%
463 ECONOMIC DEVELOPMENT											
463.540	Economic Development				25,000	25,000	100.0%	25,000	25,000	0	0.0%
	SUBTOTAL	0	0	0	25,000	25,000	100.0%	25,000	25,000	0	0.0%
472 DEBT SERVICE-INTEREST											
472.390	Interest on Escrow Deposits	2,658	164	1,747	1,750	5,000	285.7%	1,750	1,750	0	0.0%
	SUBTOTAL	2,658	164	1,747	1,750	5,000	285.7%	1,750	1,750	0	0.0%
481 EMPLOYER TAXES											
481.192	Employer Social Security	211,274	222,265	225,224	252,217	240,109	95.2%	260,424	260,424	8,207	3.3%
481.194	Employer Unemployment Compensation	8,767	12,428	12,919	9,092	8,861	97.5%	10,415	10,415	1,323	14.6%
	SUBTOTAL	220,040	234,692	238,143	261,309	248,970	95.3%	270,839	270,839	9,530	3.6%
483 EMPLOYER PAID BENEFITS											
483.197	Pension Expense	255,100	374,589	335,359	350,352	350,352	100.0%	362,059	362,059	11,707	3.3%
	SUBTOTAL	255,100	374,589	335,359	350,352	350,352	100.0%	362,059	362,059	11,707	3.3%
486 INSURANCE											
486.156	Miscellaneous COBRA			994					0	0	n/a
486.351	General Liability & Property Insurance	25,954	23,354	26,097	41,589	41,589	100.0%	45,748	45,748	4,159	10.0%
486.352	Police Liability Insurance	26,302	19,272	18,496	34,320	34,320	100.0%	37,752	37,752	3,432	10.0%
486.353	Public Officials Insurance	16,084	10,549	10,088	16,930	16,930	100.0%	18,623	18,623	1,693	10.0%
486.354	Workers Compensation	50,305	77,892	109,194	128,435	166,583	129.7%	181,495	181,495	53,060	41.3%
486.355	Vehicle Insurance	7,569	7,570	11,567	13,480	13,480	100.0%	14,828	14,828	1,348	10.0%
	SUBTOTAL	126,214	138,636	176,436	234,754	272,902	116.3%	298,446	298,446	63,692	27.1%
487 OTHER EMPLOYEE BENEFITS											
487.187	Health Insurance Waivers		14,325	18,411	27,093	29,655	109.5%	38,960	38,960	11,867	43.8%
487.195	Health/RX	483,148	623,627	523,924	647,547	612,494	94.6%	598,416	598,416	-49,131	-7.6%
487.196	Vision Insurance					7,740		7,740	7,740	7,740	n/a
487.197	Health Retirement Savings Account	3,500	4,000		5,000		0.0%	5,000	5,000	0	0.0%
487.198	Dental Insurance	38,326	556					38,511	38,511	38,511	n/a

FERGUSON TOWNSHIP											
2014 BUDGET											
GENERAL FUNDS											
01 GENERAL FUND											
Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
487.199	Life Insurance	8,682	7,339	8,587	11,123	7,987	71.8%	8,141	8,141	-2,982	-26.8%
487.200	Short Term Disability Insurance	7,485	6,514	7,715	9,496	7,207	75.9%	7,346	7,346	-2,150	-22.6%
487.300	Employee Wellness		364						0	0	n/a
SUBTOTAL		541,142	656,726	558,637	700,259	657,343	93.9%	704,113	704,113	3,854	0.6%
489 CONTINGENCY											
489.112	Salaries & Wages Merit Increase		200	450	22,840	18,778	82.2%	24,124	24,124	1,284	5.6%
489.113	Salaries & Wages Adjustments		16,496	16,963					0	0	n/a
489.117	Salaries & Wages Deferred Comp.	15,398			17,503	18,100	103.4%	18,944	18,944	1,441	8.2%
489.300	General Expense-Uncommitted Reserve	7,192	5,930	1,789	30,000	5,500	18.3%	30,000	30,000	0	0.0%
SUBTOTAL		22,590	22,626	19,203	70,343	42,378	60.2%	73,068	73,068	2,725	3.9%
491 REFUND OF PRIOR YEAR'S REVENUE											
491.000	Refund Of Prior Year's Revenue	15,283						0	0	0	n/a
SUBTOTAL		15,283	0	0	0	0		0	0	0	n/a
492 INTERFUND OPERATING TRANSFERS-OUT											
492.032	Transfers to TIF Fund (32)	1,347,346	1,480,564	1,363,617	1,269,280	1,691,841	133.3%	1,373,531	1,373,531	104,251	8.2%
492.016	Transfers to General Obligation Fund (16)	557,290	564,516	558,438	560,000	560,000	100.0%	560,000	560,000	0	0.0%
492.033	Transfers to Ag Preservation Fund (19)	15,000	15,000		15,000	15,000	100.0%	30,000	30,000	15,000	100.0%
492.030	Transfers to Capital Reserve Fund (30)	949,000	841,000	2,032,980	1,400,000	1,400,000	100.0%	500,000	500,000	-900,000	-64.3%
492.035	Transfers to Liquid Fuels Fund (35)		1,300			0		0	0	0	n/a
492.034	Transfers to Park Improvement Fund (34)	56,094							0	0	n/a
SUBTOTAL		2,924,729	2,902,380	3,955,035	3,244,280	3,666,841	113.0%	2,463,531	2,463,531	-780,749	-24.1%
TOTAL GENERAL FUND EXPENDITURES		9,560,370	10,003,579	10,960,368	11,222,186	11,307,343	100.8%	10,633,138	10,651,248	-570,938	-5.1%
EXCESS REVENUE OVER EXPENDITURES		213,380	171,185	-1,034,546	-1,676,057	-617,161	36.8%	-422,730	-416,534	1,259,523	-75.1%
BEGINNING FUND BALANCE						4,056,812			3,439,651		
ENDING FUND BALANCE						3,439,651			3,023,117		

FERGUSON TOWNSHIP								
2014 BUDGET								
GENERAL FUNDS								
01 GENERAL FUND								
SUMMARY OF GENERAL EXPENSE ITEMS								
DEPT/ ACCT	DESCRIPTION	OFFICE SUPPLIES	FUEL	GENERAL EXPENSE	COMMUN- ICATIONS	ADVERTISING/ PRINTING	DUES/ SUBSCRIPTIONS/ MEMBERSHIPS	TOTAL
		210	220/230	240	320	340	420	
400	General Government			3,850			11,015	14,865
401	Administration	3,500		5,320	33,790	24,200	7,685	74,495
402	Finance	2,000		200		500	4,090	6,790
403	Tax	1,400		100		300	50	1,850
407	Information Systems			350				350
408	Engineering	2,100		2,100	5,300	3,700	11,688	24,888
410	Public Safety	3,800	59,921	10,000	11,000	3,800	17,864	106,385
414	Planning & Zoning	850		400	420	4,750	4,977	11,397
430	Public Works-Roads & Streets		52,200	28,100	2,000		3,385	85,685
489	Contingency			30,000				30,000
	TOTALS	13,650	112,121	80,420	52,510	37,250	60,754	356,705

## General Fund Expenditures by Function





## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

GENERAL FUNDS		
01 GENERAL OPERATING FUND		
REVENUE		
301 REAL ESTATE TAXES		
<b>301.010 Real Estate Taxes (2.422 mills)</b>	<b>2013 Budget \$1,290,000</b>	<b>2014 Budget \$1,319,356</b>
<p>During the period from January 1, 2013 through September 30, 2013, 48 new single family/multifamily home permits were issued permits. For all of 2012, 86 new single family/multifamily permits were issued.</p> <p>According to Trulia, the real estate sales website on October 23, 2013, the median sales price for homes in State College PA for Jul 13 to Oct 13 was \$240,000. This represents a decline of 2.8%, or \$7,000, compared to the prior quarter and an increase of 5.5% compared to the prior year. Sales prices have appreciated 22.1% over the last 5 years in State College. The average-listing price for State College homes for sale on Trulia was \$319,071 for the week ending Oct 16, which represents a decline of 1.1%, or \$3,704, compared to the prior week and an increase of 1.2%, or \$3,683, compared to the week ending Sep 25. Average price per square foot for State College PA was \$142, an increase of 3.6% compared to the same period last year.</p> <p>The average historical growth rate in total assessed value for the most recent five years is approximately 1.3% per year. The budget reflects that the majority of the real estate tax payments will be made during the 2% discount period.</p> <p>The budget reflects that most of the Township real estate taxes are escrowed by property owners and paid during the discount period at 2% discount.</p> <p>According to the Centre County Assessment Office for Ferguson Township, the assessed values are summarized in the following table</p>		

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Year *	Rate (mils)	Assessed Value	Change in Assessed Value	Tax @ 2% discount	\$ Change	% Change
2014 Estimate	2.422	\$ 555,855,505	\$ 4,428,017	\$ 1,319,356	\$ 10,510	1.00%
2013	2.422	\$ 551,427,488	\$ 5,459,678	\$ 1,308,846	\$ 12,959	1.00%
2012	2.422	\$ 545,967,810	\$ 2,968,620	\$ 1,295,887	\$ 7,046	0.00%
2011	2.422	\$ 542,999,190	\$ 2,379,790	\$ 1,288,841	\$ 5,648	0.00%
2010	2.422	\$ 540,619,400	\$ 13,775,400	\$ 1,283,193	\$ 32,697	0.01%
2009	2.422	\$ 526,844,000	\$ 9,552,220	\$ 1,250,496	\$ 22,673	0.00%
2008	2.422	\$ 517,291,780	\$ 12,088,895	\$ 1,227,823	\$ 454,479	0.09%
2007	1.562	\$ 505,202,885	\$ 16,821,620	\$ 773,344	\$ 25,749	0.01%
2006	1.562	\$ 488,381,265	\$ 22,259,465	\$ 747,595	\$ 34,074	0.01%
2005	1.562	\$ 466,121,800	\$ 14,861,510	\$ 713,521	\$ 22,750	0.01%
2004	1.562	\$ 451,260,290		\$ 690,771		

\*information obtained from Centre County Assessment Office Tax Duplicate, except for the most recent year

### **301.020 Delinquent real estate taxes (<1.0% of above)**

**2013 Budget \$9,000**

**2014 Budget \$10,000**

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

### **301.600 Supplemental real estate taxes**

**2013 Budget \$5,000**

**2014 Budget \$5,000**

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

## **310 LOCAL ENABLING TAXES**

### **310.010 Real Estate Transfer Tax (1.25%):**

**2013 Budget \$900,000**

**2014 Budget \$1,000,000**

The Real Estate Transfer taxes are paid at the time that property transfers from one property owner to another. The transfer tax is levied at 2.75% of the sale value, with 1.0% allocated to the Commonwealth of Pennsylvania; 0.5% allocated to the School District; and the remaining 1.25% allocated to the Township. This tax revenue varies with the number of the real estate transfers in any given year. As the market value of properties change, the amount of the transfer tax changes. With the continued increase in State

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

College real estate market values and the population growth of Ferguson Township, it is reasonable to estimate that the transfer tax revenue will grow along with these factors. In 2013, two large sales have skewed the average amount of this tax revenue. Raytheon property and the Copperbeech Townhomes property were sold for significant amounts. For comparative purposes the Township has collected the following amounts in real estate transfer taxes:

### TRANSFER TAX TRENDING

Year (actual)	Tax	\$ Change	% Change
2014 Estimate	\$1,000,000	\$ (550,000)	-35.48%
2013 Projected	\$1,550,000	\$ 580,513	59.88%
2012	\$969,487	\$ 136,907	16.44%
2011	\$832,580	\$ (7,420)	-0.88%
2010	\$840,000	\$ (595)	-0.07%
2009	\$840,595	\$ (443,405)	-34.53%
2008	\$1,284,000	\$ 32,000	2.56%
2007	\$1,252,000	\$ (142,000)	-10.19%
2006	\$1,394,000	\$ (53,000)	-3.66%
2005	\$1,447,000	\$ 311,000	27.38%
2004	\$1,136,000	\$ 60,000	5.60%

### **310.021 Earned Income Tax (1.40%)**

**2013 Budget \$5,612,000      2014 Budget \$6,124,474**

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

Wage and tax collections details are listed below.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### EARNED INCOME TAX TRENDING

Tax Year	Tax Rate	Gross Taxes	\$ Change	% Change	Fees	Net Taxes
2014 Estimate	1.40%	\$ 6,275,076	\$ 123,041	2.00%	\$ 150,602	\$ 6,124,474
2013 Projected	1.40%	\$ 6,152,035	\$ 120,628	2.00%	\$ 147,649	\$ 6,004,386
2012	1.40%	\$ 6,031,407	\$ 127,748	2.16%	\$ 144,754	\$ 5,886,653
2011	1.40%	\$ 5,903,659	\$ 450,540	8.26%		\$ 5,903,659
2010	1.40%	\$ 5,453,119	\$ (43,748)	-0.80%		\$ 5,453,119
2009	1.40%	\$ 5,496,867	\$ (137,626)	-2.44%		\$ 5,496,867
2008	1.40%	\$ 5,634,493	\$ 367,066	6.97%		\$ 5,634,493
2007	1.40%	\$ 5,267,427	\$ 218,152	4.32%		\$ 5,267,427
2006	1.40%	\$ 5,049,275	\$ 425,055	9.19%		\$ 5,049,275
2005	1.40%	\$ 4,624,220	\$ 91,220	2.01%		\$ 4,624,220
2004	1.40%	\$ 4,533,000				\$ 4,533,000

#### **310.051 Local Services Tax (\$47 per person)**

**2013 Budget \$325,000**

**2014 Budget \$310,000**

2014 includes 3% fee for collection, net

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

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

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

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

### 321 BUSINESS LICENSES & PERMITS

#### **321.061 Transient Retailers**

**2013 Budget \$500**

**2014 Budget \$500**

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

**TIME FRAME**

**TRANSIENT**

**PEDDLING**

**SOLICITING**

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Per Day	\$50	\$10	\$10
Per Week	\$250	\$40	\$40
Per Month	\$500	\$80	\$80
Per Year	\$1,000	\$200	\$200

### **321.062 Home Occupation Permits**

**2013 Budget \$150**

**2014 Budget \$100**

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

### **321.080 Cable TV Franchise Fee**

**2013 Budget \$210,000**

**2014 Budget \$220,000**

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, providing that all customers, services and programming revenues be assessed at 5.0%. In addition, the cable operator is required to pay to the municipality these assessed revenues on a quarterly basis. The budgeted revenue is estimated to increase slightly for 2014. This estimate is based on \$4,400,000 in annual gross revenues for all cable services in Ferguson Township.

### **321.081 Windstream Franchise Fee**

**2013 Budget \$0**

**2014 Budget \$3,200**

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

## **322 NON-BUSINESS LICENSES & PERMITS**

### **322.300 Driveway Permits**

**2013 Budget \$1,500**

**2014 Budget \$1,500**

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.

### **322.081 On-Lot Sewage Permits**

**2013 Budget \$500**

**2014 Budget \$0**

Beginning January 1, 2010, the Sewage Enforcement Officer began billing customers directly, rather than by going through the Township for billing. As a result, the Township does not receive any revenue. Additionally, the Commonwealth has eliminated all funding reimbursements for sewage enforcement for municipalities.

The Sewage Enforcement Officer (SEO) is authorized to issue the necessary installation or repair permits in order to keep on-lot septic systems in compliance with this State law.

### **322.082 Sign Permits & Renewals**

**2013 Budget \$11,500**

**2014 Budget \$11,500**

Sign permitting and license renewals are an important part of the Zoning Administrator's responsibilities. This program has been completely computerized to allow for the tracking of permits and licensing of existing and new signs erected in the Township. The

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

sign licensing and permit fees have not changed since 1992 and the current fees are based on current Township Fee Resolution that sets forth the current fees for licensing and permitting as follows:

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

### **322.500 Pave Cut Fees**

**2013 Budget \$3,500**

**2014 Budget \$4,200**

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

### **322.900 Fiber Optic License Fee**

**2013 Budget \$26,714**

**2014 Budget \$26,714**

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

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

## **331 FINES**

### **331.010 Magistrate Fines**

**2013 Budget \$15,000**

**2014 Budget \$15,000**

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

### **331.110 DUI Fines/Restitution**

**2013 Budget \$37,500**

**2014 Budget \$22,500**

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

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

**331.120 False Alarm Fees** **2013 Budget \$750** **2014 Budget \$525**

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 Parking / Grass & Weeds / Snow Violations** **2013 Budget \$55,000** **2014 Budget \$60,000**

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

### **341 INTEREST**

**341. Interest Earnings** **2013 Budget \$62,750** **2014 Budget \$61,500**

341.000	Bank Account & CD Interest	\$30,000
341.010	Earned Income Tax Account Interest	\$250
341.020	Real Estate Tax Account Interest	\$1,250
341.100	Morgan Stanley Investment Account	\$30,000

The Township has been very active investing available cash seeking to obtain the highest rate of return on investment while maintaining the security in principal required by law and local policy guidelines. The Township utilizes the area banks, Jersey Shore State Bank, PLGIT (Pennsylvania Local Government Investment Trust) and the Morgan Stanley brokerage firm in order to invest these funds.

All investments are made in accordance with the State laws regarding the investments for local governments. The Federal Government backs the Township's investments if invested in agencies of the Federal Government. Further, the Township has required local banks to collateralize all of its investments and deposits over the FDIC insured amounts according to Act 72.

### **342 RENTS & ROYALTIES**

**342.210 COG Building Rental Payment** **2013 Budget \$42,828** **2014 Budget \$42,828**

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

**342.220 Mobile Command Post Storage Fees** **2013 Budget \$1,280** **2014 Budget \$1,280**

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

### **351 FEDERAL GRANT REVENUES**

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

<b><u>351.030 DUI &amp; Corridor Grant Reimbursements</u></b>	<b>2013 Budget \$50,000</b>	<b>2014 Budget \$45,000</b>
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Since 1995, the Township has received DUI Checkpoint grant funding to provide for police officers' overtime, materials and testing supplies to conduct checkpoints for violators of the Motor Vehicle Code. This program is administered by Ferguson Township for all of Centre County, and all of the police departments within the County participate in staffing the checkpoints. The current grant period ends September 30, 2014.

### **354 STATE GRANT REVENUES**

<b><u>354.022 Buckle-Up Reimbursement</u></b>	<b>2013 Budget \$1,510</b>	<b>2014 Budget \$4,500</b>
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This account provides for the reimbursements from the Buckle-Up program.

<b><u>354.025 Drive Safe Reimbursement</u></b>	<b>2013 Budget \$4,000</b>	<b>2014 Budget \$3,000</b>
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This account provides for the reimbursements from the Drive Safe Program.

<b><u>354.027 BNI Local Drug Task Force</u></b>	<b>2013 Budget \$6,000</b>	<b>2014 Budget \$9,900</b>
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The Attorney General's, 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.

<b><u>354.030 Winter Snow Agreement</u></b>	<b>2013 Budget \$2,080</b>	<b>2014 Budget \$2,080</b>
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In 2010, the Township entered into a new 5-year agreement, ending in 2015, with the Pennsylvania Department of Transportation to remove snow and ice from Whitehall Road from Route 26 to Blue Course Drive.

### **355 STATE SHARED REVENUES**

<b><u>355.010 Public Utility Realty Taxes (PURTA)</u></b>	<b>2013 Budget \$11,732</b>	<b>2014 Budget \$11,732</b>
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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.

<b><u>355.040 Liquor License Tax</u></b>	<b>2013 Budget \$3,000</b>	<b>2014 Budget \$3,000</b>
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## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

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

### **355.050 Act205 Pension State Aid**

**2013 Budget \$261,056**

**2014 Budget \$279,674**

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

### **355.070 Foreign Fire Relief Funding**

**2013 Budget \$131,499**

**2014 Budget \$151,708**

The State provides funding assistance for Township Foreign Fire Company annually. 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**

**2013 Budget \$20,875**

**2014 Budget \$20,875**

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

### **355.090 State Police Fines**

**2013 Budget \$0**

**2014 Budget \$5,000**

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

## **356 STATE PAYMENTS IN-LIEU OF TAXES**

### **356.010 State Forest Lands**

**2013 Budget \$2,764**

**2014 Budget \$2,764**

The Commonwealth has 4,432.5 acres within the Township. The Township receives an allocation of \$1.20 per acre as in-lieu-of-tax payments on State Forest Lands. However, the Township typically only receives 30% of the permitted amount.

### **356.020 Game Commission Lands**

**2013 Budget \$3,064**

**2014 Budget \$3,064**

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

The Commonwealth has 3830.25 acres of game lands within the Township. The Township receives an allocation of \$1.20 per acre in accordance with Act 102 of 2006 as in-lieu-of-tax payments on State Game Lands. However, the Township typically only receives 30% of the permitted amount.

### **357 LOCAL GOVERNMENT GRANT REVENUES**

**357.030 County Liquid Fuels Tax Grant** **2013 Budget \$0** **2014 Budget \$0**

No funding is budgeted for 2014 although an application for funding has been submitted.

### **358 LOCAL GOVERNMENT SHARED PAYMENTS**

**358.300 Custodian Services Revenue** **2013 Budget \$24,990** **2014 Budget \$25,215**

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

### **359 LOCAL PAYMENTS IN-LIEU OF TAXES**

**359.000 Penn State Tax Settlement** **2013 Budget \$127,060** **2014 Budget \$130,046**

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

Year	Avg CPI	Amount
2014	2.35%	\$130,046
2012	3.5%	\$127,060
2010	6.3%	\$122,743
2008	2.8%	\$115,487
2006	6.4%	\$112,341
2004		\$105,562

### **361 GENERAL GOVERNMENT REVENUE**

**361.000 Administrative Fee Revenue** **2013 Budget \$30** **2014 Budget \$30**

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.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### **361.310 Subdivision Plan Submission Fees** **2013 Budget \$2,500**      **2014 Budget \$2,750**

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

### **361.320 Site Plan/Land Development Plan Subdivision Fees** **2013 Budget \$500**      **2014 Budget \$1,000**

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 plans that are charged a fee ranging from \$200 to \$600 and for lot consolidation plans.

### **361.321 Township Engineer Review Fees** **2013 Budget \$10,000**      **2014 Budget \$17,500**

The Township Engineer bills time at a rate of two times base salary and benefits for special projects in accordance with the fee schedule. Revenue is anticipated from internally completed traffic impact study reviews.

### **361.330 Zoning Permits** **2013 Budget \$12,000**      **2014 Budget \$12,000**

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	2011	2012	2013 thru 9/30
New Homes	21	39	40
Multi-Units		47	8
Additions	53	50	43
Other	161	224	226
<b>Total</b>	<b>235</b>	<b>360</b>	<b>317</b>

### **361.331 Rental Permits** **2013 Budget \$900**      **2014 Budget \$1,650**

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.

### **361.332 Home Occupancy Permits** **2013 Budget \$0**      **2014 Budget \$0**

The Township has a home occupation permit fee of \$25. .

### **361.340 Hearing/Variance Fees** **2013 Budget \$2,100**      **2014 Budget \$4,500**

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 18 hearings.

### **361.410 Lighting Plan Application Fee** **2013 Budget \$300**      **2014 Budget \$500**

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

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

<b><u>361.630 State College Area School District Tax Collection Commission</u></b>	<b>2013 Budget \$52,000</b>	<b>2014 Budget \$48,750</b>
<p>Since the implementation of the 511 Taxes by the State College Area School District, the Township has acted as the tax collection agent for the School District on real estate and earned income taxes. In 2003, the Township and School District entered into an agreement for Earned Income Tax and Real Estate Tax collection for 50% reimbursement based on actual costs. Beginning in 2013, the amount of funding from the school district has been reduced, since the Centre Tax Agency rather than the Township is collecting the Earned Income Tax. This also reduces revenue to the Township.</p>		
<b><u>361.650 Tax Certifications</u></b>	<b>2013 Budget \$5,000</b>	<b>2014 Budget \$6,000</b>
<p>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.</p>		
<b><u>361.710 Miscellaneous Bid Fees</u></b>	<b>2013 Budget \$250</b>	<b>2014 Budget \$100</b>
<p>This line item is revenue received for miscellaneous project contractor bid fees.</p>		
<b><u>361.750 Ordinance Amendment Fees</u></b>	<b>2013 Budget \$200</b>	<b>2014 Budget \$0</b>
<p>Occasionally the Township receives an application for amendment of an ordinance. The current fee for an ordinance amendment is \$250</p>		
<b>362 PUBLIC SAFETY REVENUE</b>		
<b><u>362.010 Ag Progress Days Revenue</u></b>	<b>2013 Budget \$3,150</b>	<b>2014 Budget \$4,150</b>
<p>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 59 hours @ \$70.46/hour.</p>		
<b><u>362.101 Police Assistance at PSU</u></b>	<b>2013 Budget \$25,000</b>	<b>2014 Budget \$25,000</b>
<p>Revenues are received from Penn State University for assistance at sporting events by the Township Police Department. This estimate is based on 355 hours @ \$70.46/hour</p>		
<b><u>362.110 Accident Reports</u></b>	<b>2013 Budget \$2,500</b>	<b>2014 Budget \$2,550</b>
<p>Accident reports are provided at a cost of \$15 per report. This estimate is based on 170 accident reports.</p>		
<b>363 PUBLIC WORKS REVENUE</b>		
<b><u>363.220 Parking Permits</u></b>	<b>2013 Budget \$100</b>	<b>2014 Budget \$100</b>
<p>This account is for issued parking permits that have not been returned for refund.</p>		
<b>365 HEALTH SERVICES</b>		
<b><u>365.200 Health Inspection Fees</u></b>	<b>2013 Budget \$7,500</b>	<b>2014 Budget \$7,700</b>

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

According to the detail invoices received through September 2013, 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	OTHER
4 <sup>th</sup> Qtr 2012	20	2
1 <sup>st</sup> Qtr 2013	13	0
2 <sup>nd</sup> Qtr 2013		
3rd Qtr 2013	18	2

### **389 MISCELLANEOUS REVENUE**

#### **389.XXX Miscellaneous Revenues**

**2013 Budget \$5,000**

**2014 Budget \$7,000**

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

### **392 INTERFUND TRANSFERS-IN**

#### **392.065 Transfers In-Non-Uniform Pension Plan**

**2013 Budget \$56,997**

**2014 Budget \$70,700**

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.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### 01 GENERAL FUND

#### EXPENDITURES

#### 400 GENERAL GOVERNMENT

<b><u>400.011 Supervisors Salaries (see salary schedule)</u></b>	<b>2013 Budget \$20,625</b>	<b>2014 Budget \$20,625</b>
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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.

<b><u>400.024 General Expense</u></b>	<b>2013 Budget \$3,850</b>	<b>2014 Budget \$3,850</b>
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This expenditure item covers the miscellaneous expenses of the Board. Such items include work session refreshments, hosting annual COG General Forum meeting, promotional items, printer cartridges, paper, awards, memorials and celebration contributions. The projected cost of the ABC appreciation and recognition dinner is approximately \$39 per person plus any facility rental and recognition costs for a total of approximately \$1,950.

<b><u>400.031 Professional Services</u></b>	<b>2013 Budget \$3,630</b>	<b>2014 Budget \$0</b>
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This service has been assigned to a full-time employee to improve reliability. The expenses normally associated with recording secretarial services are now included in administration salary costs.

<b><u>400.033 Transportation</u></b>	<b>2013 Budget \$500</b>	<b>2014 Budget \$500</b>
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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.

<b><u>400.042 Dues, Subscriptions, Memberships &amp; Conferences</u></b>	<b>2013 Budget \$8,465</b>	<b>2014 Budget \$11,015</b>
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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 115th Annual Convention in 2014 is planned for Philadelphia, from June 25-28 at the Philadelphia Marriott Downtown Hotel and PA Convention Center. The budget anticipates that three Board members may wish to attend the conference, or portions of the conference. The budget provides for registration 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 has been very active advancing the Core

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Communities in Crisis initiatives that is focused on pension, collective bargaining, and mandate reforms. New legislation has been introduced on Act 111 reform and pension reform. In addition to this very important aspect of the League, the League also provides programs designed to specifically address municipal concerns. The services include the Penn PRIME insurance, which provides workmen's compensation insurance and all lines of liability insurance; U-Comp insurance that provides unemployment compensation insurance; PELRAS (Public Employer Labor Relations Advisory Service) providing training and discounted rates for high quality labor law firms; and training programs for elected and appointed officials. Included in this budget line item are seminars conducted by PML and may be helpful for Board members. In 2014, the Township anticipates budgeting \$11,015. This allocation consists of the following:

PELRAS Membership (Public Employer Labor Relations Advisory Service)	\$500	LP3 (Local Piggyback Purchasing Program)	\$65
Home Rule Advocacy Network	\$100	PML Annual Convention June 25-28 Philadelphia – Marriott Hotel and Convention Center	\$3,900
Centre County Township Officials Association	\$250	PML (Pennsylvania Municipal League)	\$5,500
CBICC (Chamber of Business and Industry for Centre County) dues	\$200	Miscellaneous Training	\$500

### **400.320 CNet Contribution**

**2013 Budget \$14,400**

**2014 Budget \$15,610**

The Township's Strategic Plan includes a goal to improve communications with the citizens of the Township. In addition to the Web Site and semi-annual newsletter, becoming a member of C-NET to provide Board of Supervisor meeting coverage is a way to meet that goal. The township has utilized CNET to advertise all of its Board and Planning Commission agendas, sponsored Spring Creek Watershed meetings, and used the bulletin board to announce open houses and Coffee and Conversation meetings. This appropriation will not provide for coverage of the Planning Commission meetings.

# FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

## 401 EXECUTIVE

### Administrative Department Mission Statement

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

### Administrative Department Goal Statement

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

In 2013, staff completed a Continuity of Operation Plan for the township. Revised and updated the Strategic Plan. Successfully negotiated an agreement with CATA to provide Compressed Natural Gas and converted the first vehicle to CNG in the police department fleet. The department implemented a monthly eNewsletter and quarterly Coffee and Conversation with residents. Staffs successfully completed negotiating a new collective bargaining agreement with the police association. Submitted grant applications to DCNR for the Westfield/Hillside Farm Estates park and CNG conversion grant with DEP. Additionally, staff has worked a number of ordinance and policy changes to keep the township in compliance with legal requirements. Staff has worked to resolve the boundary line determination with College and Harris Townships.

In 2014, staff goals include, upgrading the Township's Web Page, participate in revisions to the Traditional Town Development and Terraced Streetscape District. Seek funding to begin the West College Avenue Streetscape Project.

<b><u>401.012 Township Manager Salary (see salary schedule)(does not include merit)</u></b>	<b>2013 Budget \$104,411</b>	<b>2014 Budget \$105,667</b>
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<b><u>401.013 Assistant Manager Salary (see salary schedule)(does not include merit)</u></b>	<b>2013 Budget \$45,900</b>	<b>2014 Budget \$49,942</b>
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This provides funding for a new Assistant to support the Township Manager duties.

<b><u>401.014 Administrative Staff Salaries (see salary schedule)(does not include merit)</u></b>	<b>2013 Budget \$61,189</b>	<b>2014 Budget \$62,174</b>
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This line item accounts for the salaries of the Executive Assistant, a part-time Community Communications Coordinator and half the cost of an Administrative Assistant (base pay) shared with Finance.

<b><u>401.021 Office Supplies</u></b>	<b>2013 Budget \$2,750</b>	<b>2014 Budget \$3,500</b>
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## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

In 2014, the budget anticipates an increase in this allocation for a total of \$3,500. 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.

### **401.024 General Expense**

**2013 Budget \$8,820**

**2014 Budget \$6,070**

The appropriation for this account has been reduced is a result of the decision a number of years ago to hold an Open House once every two years rather than annually. The next bi-annual Open House is planned for 2015. Generally, expenses attributable to this account include items such as petty cash expenditures, payroll-processing fees, contracted services for shredding of documents, employment medicals, lunch or dinner for municipal meetings, and new hires processing. This account includes other expenses that are not accounted for elsewhere within the administration of the Township

### **401.032 Communications**

**2013 Budget \$32,000**

**2014 Budget \$33,790**

This account covers the costs related to communication lines, postage and overnight mail. Communication costs for all departments except for the Public Works and Police Departments are covered under this account. The township has moved to a new phone system operates on a VOIP (Voice Over Internet Protocol) during 2013 and twenty percent 20% of the cost of this system is assigned to the Administration department for 2014. The budget anticipates three traditional phone lines used to communicate with the traffic signals along Blue Course Drive/Atherton, Science Park Road/Pine Hall Road and a new line at Blue Course/Havershire Drive. The costs for optical fiber services for internet connections, the Township Manager and Assistant Manager's cell phone, postage for routine mailing and the semi-annual newsletter as well as express mailings are included. This budget item also includes the costs associated with hosting the Township's web site with EvoGov.

State College Borough Internet/Ethernet via Comcast Internet line (this includes dedicated 30MB line	\$14,200	EvoGov- Web Site Hosting	\$1,500
20% of phone service/fax lines	\$2,040	Traffic Signal Master Controller (4) Phone Lines@\$18.75/line/mo.	\$900
Long Distance	\$750	Verizon Wireless	\$750
		US Postal Service Routine Postage	\$9,000
Federal Express	\$250	Newsletter	\$4,400

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### **401.033 Transportation**

**2013 Budget \$200**

**2014 Budget \$0**

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

### **401.034 Advertising & Printing**

**2013 Budget \$25,600**

**2014 Budget \$24,200**

The Township's Home Rule Charter requires that each Board meeting agenda be advertised in the legal section of the newspaper. Legal, classified and display advertising is used to inform residents of public works projects and municipal services and to meet legal advertising requirements. This amount has decreased slightly even as the cost of the semi-annual newsletter printing has increase due to the number of copies printed, legal advertising, and display advertising has decreased. The costs for this budget account are anticipated as follows:

Codification Update	\$3,000	Printing Costs	\$1,000
Display & Legal Advertising	\$13,000	Newsletter and mailing preparation	\$7,200

### **401.035 Bonding**

**2013 Budget \$650**

**2014 Budget \$600**

The bond for the Township Manager/Secretary/Treasurer is paid for pursuant to the Home Rule Charter and the Administrative Code. The bond is set in an amount of 5% of the Township's annual budget. This bond is quoted out to insurance companies typically on a three-year basis and it is anticipated that the Treasurer's bond will cost approximately \$600. An employee's blanket bond will be included in our general liability coverage

### **401.037 Repairs / Maintenance Agreements**

**2013 Budget \$6,420**

**2014 Budget \$4,620**

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

GE Capital Copier Lease – TASKAFLA 455	\$3,600	Pitney Bowes Postage Meter (\$250/quarter)	\$1,020
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### **401.042 Dues, Subscriptions, Memberships & Conferences**

**2013 Budget \$5,665**

**2014 Budget \$7,685**

Memberships in various professional organizations and attendance at conferences and training seminars are important to keep staff abreast of changes occurring in local government. These professional memberships and conferences allow the staff to gain new information, learn about new ideas and concepts, provide support services to the staff and allow for networking opportunities. Traditionally, the Township has valued the Township Manager and the Administrative staff's attendance and maintenance of memberships in various organizations. The Manager has maintained his credentialed manager status with ICMA as one of 37 active

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Credentialed Managers in the Commonwealth of PA and one of 1307 in the United States. To meet the required demonstration of 40 hours of continuous education and training must be completed annually. With the addition of the Assistant Manager, some memberships and conferences have increased.

Memberships, conferences and subscriptions are outlined as follows:

Membership APMM (Association for PA Municipal Management) 2	\$300	Subscriptions (Governing, Pennsylvanian, & PA Township News)	\$100
Conference APMM (May 21-23 Nemacolin Woodlands, Farmington, PA	\$1,260	PELRAS (Three attendees - State College, PA; March 19-21)	\$525
Membership ICMA - 2	\$1,300	ICMA Conference (Charlotte, N.C. September 22-25)	\$2,000
APMM Executive Development Conference (February 6-7, Omni Bedford Springs Hotel)	\$600	Training Seminars	\$300
PML Conference (June 25-28, Philadelphia, PA)	\$1,300		

### **401.045 Contracted Services**

**2013 Budget \$20,000**

**2014 Budget \$0**

This item for 2014 has been moved to Administrative Salaries.

### **401.075 Office Equipment**

**2013 Budget \$0**

**2014 Budget \$500**

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

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### **402 FINANCE DEPARTMENT**

#### **Finance Department Mission Statement**

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

#### **The Finance Department Budget Message**

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

The Finance Department 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 Finance Department handles the collection of revenues and payment for services provided by the Township. The Department is also responsible for the Annual Budget Preparation and Five-Year Capital Improvement Program Budget for the Manager, providing financial reports for the Department Heads, Manager and Board of Supervisors, State (including Liquid Fuels and Pension) and Independent audits, pension administration, risk management (insurance), computer systems, payroll, utilities, and treasury management.

The Finance Department prepares an annual CAFR (comprehensive annual financial report) for the Township. This report is the professional standard for many governmental organizations and provides additional financial credibility to the Township.

#### **Accomplishments for 2013 include:**

1. Collected the Township and School District Real Estate Taxes and Delinquent Earned Income Taxes
2. Collected Revenues and made payments to vendors and employees for services rendered
3. Managed fixed assets inventory for the Township
4. Prepare property insurance renewals and worked with manager and vendor to review policies and costs
5. Managed the computer room hardware and files. Worked with IT to maintain inventory.
6. Ordered new computer hardware and software for employees.
7. Prepared the Comprehensive Annual Financial Report (CAFR) for the 2012 financial year.
8. Worked with staff through the township annual audit, the workers comp audit, the liquid fuels audit and the school district audit of the township.
9. Worked closely with Administration to upgrade the current phone system since the technology has changed significantly, the current system is no longer supported by the vendor, and parts are not available.
10. Worked with Administration and staff to revise the accounting chart of accounts to be in more compliance with the State Chart of Accounts format.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

11. Worked with staff, 3<sup>rd</sup> parties and the vendor to implement a new Windows based ERP accounting. This is a continuing project for the current year. This includes ability to send electronic payments to vendors.
12. Worked closely with Administration to select new Information Technology provider beginning in 2014.
13. Prepared financial reports for the staff and Board of Supervisors.
14. Prepared the monthly Treasurers report.
15. Prepared the Capital Improvement Plan.
16. Prepared the Annual Operating Budget.
17. Worked with Administration and the Board on the Strategic Plan.
18. Attended the meetings of the Finance Directors, the CRCOG Finance Committee, the RTC (Regional Technology Committee), the Safety Committee, CCTCC (Centre County Tax Collection), and the Township Health/Wellness Committee.

### **Goals for 2014 include**

1. Collect Revenues and make payments to vendors and employees for services rendered
2. Prepare the Comprehensive Annual Financial Report (CAFR) for the 2013 financial year.
3. Continue to work with staff to implement and train users on the Springbrook Accounting Software.
4. Convert over to Windows systems and phase out the IBM system by 2015
5. Work closely with the new Information Technology provider beginning in 2014.
6. Attend the meetings of the Finance Directors, the CRCOG Finance Committee, the new Regional Technology Committee (if organized), the Safety Committee, and the CCTCC (Centre County Tax Collection)
7. Collect Township and School Real Estate Taxes
8. Manage the computer room hardware and files.
9. Worked with IT to maintain inventory.
10. Manage fixed assets inventory for the Township
11. Order new computer hardware and software for employees
12. Work with staff through the township annual audit, the workers comp audit, the liquid fuels audit and the school district audit of the township.
13. Prepare financial reports for the staff and Board of Supervisors.
14. Prepare the monthly Treasurers report
15. Prepare property insurance renewals and work with manager and vendor to review policies and costs
16. Prepare the Capital Improvement Plan.
17. Prepare the Annual Operating Budget
18. Worked with Administration and the Board on the Strategic Plan.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

19. Work with staff to evaluate whether it is beneficial to bring payroll in-house or consider other third party vendors.

<b><u>402.110 Finance Director Salary</u></b> (see salary schedule)(does not include merit)	<b>2013 Budget \$56,694</b>	<b>2014 Budget \$61,648</b>
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In 2013, the Finance Director Salary was split between the Finance Office (80%) and the Tax Office (20%). Beginning in 2014, the Finance Director salary is split between the Finance Office (85%) and Tax Office (15%)

<b><u>402.114 Finance Staff Salaries</u></b> (see salary schedule)(does not include merit)	<b>2013 Budget \$59,047</b>	<b>2014 Budget \$61,694</b>
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This provides for the salaries of one Accountant and one half Administrative Assistant. The Administrative Assistant is shared equally (base pay) by the Administration and Finance Departments.

<b><u>402.210 Office Supplies</u></b>	<b>2013 Budget \$2,000</b>	<b>2014 Budget \$2,000</b>
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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.

<b><u>402.240 General Expense:</u></b>	<b>2013 Budget \$250</b>	<b>2014 Budget \$200</b>
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Generally, this account includes expenses that are not separately accounted for in other accounts of the Finance Department.

<b><u>402.311 Annual Audit Fees</u></b>	<b>2013 Budget \$25,000</b>	<b>2014 Budget \$26,500</b>
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Pursuant to the Township Home Rule Charter, a certified independent audit is required annually. The audit report for 2012 was prepared by the State College office of Parente Beard LLC. Parente Beard is budgeted to audit the 2013 financial statements as well. This line item also includes fees for completing and filing the Comprehensive Annual Financial Report for 2013.

<b><u>402.330 Transportation:</u></b>	<b>2013 Budget \$300</b>	<b>2014 Budget \$100</b>
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During the course of conducting Township business, finance department employees are often required to utilize their personal vehicles. This would include banking activities, training, attending various meetings, assistance to administration as necessary, etc. This account provides funding for this type of activity.

<b><u>402.340 Advertising &amp; Printing:</u></b>	<b>2013 Budget \$700</b>	<b>2014 Budget \$500</b>
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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.

<b><u>402.370 Repairs/Maintenance Agreements</u></b>	<b>2013 Budget \$12,500</b>	<b>2014 Budget \$18,393</b>
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This account provides for the software maintenance and updates for the Township's financial software package (General Ledger, Purchase Order, Accounts Receivable, Cash Receipts, Accounts Payable and Fixed Assets) through Springbrook Software. Also included in this account is the maintenance agreement for other stand-alone software such as the Human Resources (HR Office)

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

software. It may be possible to eliminate the Docuware scanning costs if staff scans the invoices and attaches them to the Springbrook System.

Springbrook Accounting System maintenance	\$16,193	HR Office (1)	\$0
Sage Fixed Assets (1) (discontinued, replaced by Springbrook)	\$0	Docuware Scanning of invoices (20,000 pages @ \$.05+delivery and preparation).	\$2,200

### **402.420 Dues, Subscriptions, Memberships & Conferences:**

**2013 Budget \$3,790**

**2014 Budget \$4,090**

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

Memberships, conferences and subscriptions are outlined as follows:

NAME	ORGANIZATION	DESCRIPTION	AMOUNT
Finance Director/Accountant	GFOA (Government Finance Officers Association)	Annual Membership	\$250
Finance Director	GFOA-Conference (Minneapolis, MN)	Annual Conference(24 hours)	\$1,500
Finance Director	PICPA (Pennsylvania Institute of Certified Public Accountants)	Annual Membership	\$265
Accountant	Aspen Publishers guide to payroll	Annual Subscription	\$275
Accountant	Springbrook Training, Portland, OR	Meals & Miscellaneous	\$300
Finance Director	AICPA (American Institute of Certified Public Accountants)	Annual Membership	\$400
Finance Director/Accountant	Miscellaneous	Professional Publications	\$500

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

	Finance Associate/Accountant	Various	Seminars (32 hours)	\$600	
<b>403 TAX OFFICE</b>					
<b><u>403.112 Tax Administrator Salary (see salary schedule)(does not include merit)</u></b>			<b>2013 Budget \$14,173</b>	<b>2014 Budget \$10,879</b>	
In 2013, the Finance Director Salary was split between the Finance Office (80%) and the Tax Office (20%). Beginning in 2014, the Finance Director salary is split between the Finance Office (85%) and Tax Office (15%).					
<b><u>403.114 Tax Services Staff Salaries (see salary schedule)(does not include merit)</u></b>			<b>2013 Budget \$33,993</b>	<b>2014 Budget \$35,211</b>	
This line item provides for salaries of one (1) Finance Associate.					
<b><u>403.210 Office Supplies</u></b>			<b>2013 Budget \$1,000</b>	<b>2014 Budget \$1,400</b>	
This account covers the cost of computer paper, office paper, envelopes and general office supplies.					
<b><u>403.240 General Expense</u></b>			<b>2013 Budget \$100</b>	<b>2014 Budget \$100</b>	
This account covers miscellaneous general expenses for the tax office. For example, petty cash reimbursements for meetings and miscellaneous expenses.					
<b><u>403.317 Tax Collection Committee</u></b>			<b>2013 Budget \$800</b>	<b>2014 Budget \$750</b>	
This line item consists of miscellaneous expenses related to the EIT tax collection committee.					
<b><u>403.320 Postage</u></b>			<b>2013 Budget \$3,500</b>	<b>2014 Budget \$3,600</b>	
This line accounts for the expenses associated with mailing the Township's Earned Income and Real Estate tax statements. The standard first class postage rate is expected to increase 3 cents to 49 cents.					
<b><u>403.330 Transportation</u></b>			<b>2013 Budget \$150</b>	<b>2014 Budget \$50</b>	
This account covers the costs of employees utilizing their personal vehicles to accomplish the Department's business. The reimbursement rate, as set by resolution, currently matches the Federal business mileage rate.					
<b><u>403.340 Advertising &amp; Printing</u></b>			<b>2013 Budget \$2,250</b>	<b>2014 Budget \$300</b>	
This account provides the funding for notices, reminders, and other correspondence from the Tax Office. This has been reduced significantly as the result of the change in Earned Income Tax collector.					
<b><u>403.350 Bonding</u></b>			<b>2013 Budget \$1,800</b>	<b>2014 Budget \$800</b>	



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

The bonding estimate is based on the 2013 bonding insurance. The bonding amount is based on a percentage of taxes collected, the method required by the bonding company. Since the Township no longer collects the Earned Income taxes, the cost of the bonding is expected to decrease significantly for 2014. The cost of the bonding is shared with the School District based on allocations of collections.

### **403.370 Repairs/Maintenance Agreements**

**2013 Budget \$100**

**2014 Budget \$100**

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

### **403.420 Dues, Subscriptions, Memberships & Conferences**

**2013 Budget \$100**

**2014 Budget \$50**

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

### **403.450 Contracted Services**

**2013 Budget \$21,000**

**2014 Budget \$2,000**

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

Collection of LST by State College Borough (for 2013 and 2014, the commission is deducted from collections)	\$0	The Printers.Com or State College Area School District (Processing of Real Estate tax mailings)	\$500
WSC (Weidenhammer Systems Software support (for 2014, no costs are expected)	\$0	Tax Office Brochures and materials (½ share with SCASD)	\$500
RBA Software fees \$150 for key and 5 cents per parcel)	\$1,000		

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

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

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### 404 LEGAL SERVICES

#### **404.310 – 404.317 Legal**

**2013 Budget \$48,500**

**2014 Budget \$32,000**

General legal services are averaging approximately 10 hours per month at an hourly rate of \$140 per 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 2014. It should be noted that the Township invoices developers, engineers and property owners for legal services related to subdivision and land development activities and these costs are not included in the budget.

The Township also retains the services of specialized labor and employment law legal counsel. During the course of the year, there are times when this special counsel is required for services such as Heart and Lung, collective bargaining agreement grievances, etc. a total of \$10,000 has been budgeted in 2014. For 2014, funding is provided to engage the services of special counsel to assist in the development of a right-of-way management ordinance and administration ordinance that is intended to lead to a fee structure for use of the Township's right-of-way by others and funding to review a web design contract review.

404.310 Solicitor	\$13,500
404.314 Special Legal Counsel – Cable/Video/ROW Ordinance– Software and Web Design Contract Review	\$8,500
404.315 Other – Labor/Human Resources	\$10,000

#### **404.317 Cable Franchise Consortium**

**2013 Budget \$1,000**

**2014 Budget \$1,000**

This line item represents legal expenses for the consortium.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### 406 CRCOG ADMINISTRATION

#### **406.530 CRCOG Administration**

**2013 Budget \$92,496**

**2014 Budget \$104,566**

This represents the Township's share of funding for the Centre Region COG administration. For further details, please refer to the 2014 COG Budget.

Year	COG Formula	Amount
2014	26.34%	\$104,566
2013	26.51%	\$92,496
2012	27.97%	\$83,569
2011	28.047%	\$89,182
2010	27.59%	\$84,086

#### **406.532 CRCOG Building Capital**

**2013 Budget \$4,815**

**2014 Budget \$4,871**

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2014 COG Budget.

Year	COG Formula	Amount
2014	26.34%	\$4,871
2013	26.51%	\$4,815
2012	27.97%	\$4,746
2011	28.047%	\$4,663
2010	27.59%	\$4,519

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### **407 INFORMATION TECHNOLOGY**

#### **407.240 General Expense**

**2013 Budget \$350**

**2014 Budget \$350**

Funding is set aside for miscellaneous items not included in the service agreements

#### **407.370 – Repairs/Maintenance Agreements**

**2013 Budget \$25,137**

**2014 Budget \$32,990**

The IBM I520 (AS400) system is being phased out during 2014. The hardware and software maintenance are not being renewed and the system will be used for historical purposes only. For 2014, the estimated maintenance contracts costs are as follows:

WAN (\$4,400), GIS (\$2,800), Regional Backup (\$5,000), MS Exchange email (\$6,840) via the State College Borough	\$19,040	Township Engineer AutoCAD License and support	\$1,500
Docuware annual license renewal and support	\$2,750	ESRI ArcView software maintenance (3 licenses)	\$4,200
Cartegraph annual software maintenance	\$3,000	TRAK fuel system annual software maintenance	\$2,500

#### **407.452 – Computer Services**

**2013 Budget \$65,946**

**2014 Budget \$46,380**

Beginning in 2014, the township has contracted (2 year) with a new service provider, Hinton and Associates. Hinton will be the liaison for the township network, software and hardware. Most of the service work will be done remotely. Hinton is available for on-site work as needed at no extra charge. Services include setting up new pcs and laptops as well as strategic planning and budget preparation assistance. New servers, switches, network software installation are additional charges.

The State College Borough will maintain several systems, including the police records management system (included in the police department budget), the internet and network infrastructure via Comcast fiber, the Microsoft Exchange email system, the regional backup system, and the Geographic Information System via the County database.

The Township has approximately 40+ personal computers/laptops; a LAN (Local Area Network) comprised of several Windows based servers, an IBM 520 (being phased out), and a video camera server. Attached to this backbone are routers, switches, printers and other peripherals.

#### **407.750 Replacement Equipment**

**2013 Budget \$0**

**2014 Budget \$15,500**

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Beginning in 2014, items costing less than \$2,500 are no longer considered capital items and as a result are being included in the General Fund rather than the Capital Reserve Fund. Included in this line item is the cost of new computers, laptops, tablets and associated software.

NUMBER	NAME	TYPE	AGE (YRS)	AMOUNT
New	Diane Conrad	Tablet	New	\$800
5049	Bruce Houk	PC		\$1,000
5050	Jeff Ressler	PC		\$1,000
5056	PZ Intern	PC		\$1,000
5058	Angela Kalke	PC		\$1,000
5063	Joanna Harter	PC		\$1,000
5064	Patrol Shared	PC		\$1,000
5065	Recording Secretary	Tablet	Replace laptop	\$800
5067	Dave Modricker	PC		\$1,000
5092	Traci Miller	PC		\$1,000

Given the change to Springbrook software, the dot matrix printers have been retired. Dot matrix printers are older technology used for printing multipart forms. Laser printers have replaced this technology. This is a substantial savings over the cost of replacement of the dot matrix printers.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### **408 PUBLIC WORKS-ENGINEERING**

#### **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)**

The Public Works Department includes 17 full time employees consisting of an Engineering section, a Road Maintenance section and 2 building custodians that function under the direction of the Public Works Director. In addition, a part time mechanic's helper assists the mechanic and 3 to 5 part time employees are hired throughout the year to assist with roadside mowing, landscaping and tree maintenance work in the summer months and to assist with plowing in the winter months. The Engineering section includes the Township Engineer, the Engineer Assistant, a Department Administrative Assistant and a Geographic Information Systems (GIS) Technician. The GIS position is shared with other departments including Planning and Zoning. The Engineering Section is responsible for designing, bidding, administering, and inspecting capital improvement projects such as road, park, and building construction, reviewing land development plans including storm water management plans and traffic impact studies, and maintaining traffic signals. The Township hires consultant engineers and inspectors as needed. Duties of the Engineering section include:

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

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

- managing the NPDES Phase II storm water program including public education, illicit discharge detection and system mapping and inspection,
- responding to questions and needs of the residents, township staff and Board, and contractors and engineers,
- Maintaining Township road construction standard drawings

Managing the urban forest consisting of over 6,500 street trees including preparing contract documents for tree pruning bids and tree planting bids.

### **Examples of Engineering Services Accomplishments for 2013 are noted below:**

**Asset Management System:** In 2013, the Township utilized the Geographic Information System (GIS) and Cartegraph system to manage the sidewalk inspection program including documenting inspections, capturing photographs, and sending notices, and capturing data for use in a sidewalk repair contract. In addition, in 2013, this same system was utilized to conduct a new road surface inspection and that assigned value and weight to various pavement distresses and ranked the roads with a condition index. This was utilized when preparing the Capital Improvement Plan.

**Contract 2012-C1 Whitehall Road:** This contract was under construction in 2013. Staff managed the construction contract and a contract for engineering assistance during construction, and a consultant inspection contract.

**Contract 2012-C5 Rosemont Drive Culvert:** Design work for this project continued in 2013 and will be ready for bid in 2014.

**Contract 2013-C1 Road Paving Projects** – Designed, bid, administered, inspected paving projects including Bristol Avenue, Cherry Lane, and Allen Street.

**Contract 2013-C2 Cold in Place Recycling Projects** – Designed, bid, administered, inspected paving projects including cold in place recycling for Aaron Drive and Old Gatesburg Road.

**Contract 2013-C4 Autumnwood Park Improvements** – Designed, bid, administered, inspected this park improvement project including purchasing playground equipment that was installed by a certified playground installer. FTPW assisted with various tasks such as construction of concrete sidewalks and paved bike paths.

**Contract 2013-C6 Playground Safety and Update Program** – Included installation of playground equipment at Suburban Park.

**Contract 2013-C7a Fuel Contract** – Each year staff bids and administers a contract for diesel and unleaded gas.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

**Contract 2013-C7c Asphalt and Aggregate** - Each year staff bids and administers a contract for asphalt and aggregate.

**Contract 2013-C8 Pavement Markings**: Completed painting all lines and any necessary legend work on all township roads. Adjoining municipalities piggyback on this contract.

**Contract 2013-C9 Microsurfacing**: Harris Township and State College Borough piggybacked on this annual contract prepared and administered by staff.

**Contract 2013-C10 Bike path Sealcoat** – Schlow Library and COG piggybacked on this contract and had their parking lots sealed. Parking lots for various parks and the Township Building parking lot were seal coated under this contract. Staff prepared contract documents and bid this project, which also included bike paths along Blue Course Drive and Science Park Road.

**Contract 2012-C13 and Contract 2013-C13 Street Tree Replacements**: Over 200 street trees were planted in the Spring of 2013 under both contracts combined. This contract is used primarily to replace dead and diseased ash trees infected with the emerald ash bore.

**Contract 2013-C13b Park Tree Installations** – Staff worked with CRPR personnel and purchased plantings for various parks.

**Contract 2013-C17 Park Signs** – Staff prepared drawings and quote packages for the installation of park monument signs at Suburban Park and Greenbriar Park.

**Contract 2013-C14 Street Tree Pruning**: As part of managing the urban forest, staff utilizes a street tree inventory and selects certain neighborhoods for street tree pruning.

**Contract 2013-C19 Sidewalk and Curb Ramp Repairs** – Some residents did not complete sidewalk repairs based on a notice provided after staff conducted inspections. To make the repairs, staff prepared contract documents and bid out the remaining sidewalk repairs. While residents are required to pay for the repairs to sidewalks adjacent to their property, the Township pays the cost to repair ADA accessible ramps at street intersections.

**Contract 2013-C21 Tudek Park Implement Shed Repair**: Work included replacing the siding and skirt boards and trim.



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

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

### **Goals and Planned Projects for 2014**

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

- Design, survey, bid, administer construction, and inspect the following planned public works road projects:
- Rosemont Drive Culvert Replacement and Selders Circle Culvert Replacement,
- Airport Road paving,
- Bike path and Parking Lot Repairs and Sealcoating,
- Westerly Parkway Improvements including inlet repairs and paving,
- Vairo Boulevard paving,
- Gateway Drive paving and curb,
- Abby Place paving,
- Deepwood Drive and cross street paving,
- Marjorie May base repair and paving,
- East Park Hills Avenue paving between Circleville Road and Park Lane,
- Prepare contracts for any material and equipment purchases,
- Prepare separate contracts for street tree pruning and street tree planting,
- Administer the pavement markings contract including piggybacking by other municipalities,
- Administer the microsurfacing contract including piggybacking by other municipalities,
- Design and administer park capital improvement projects including Westfield/Hillside Park,
- Inspect and document the condition of 90 miles of roadway.
- Continue to utilize Cartegraph mobile to conduct condition assessments and inventory assets such as signs, storm water inlets and sidewalks.
- Finalize a traffic calming policy.
- Finalize changes to road construction standard drawings.
- Complete outstanding engineering traffic studies, collect traffic volume, and speed data as needed.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

- Complete Township-wide Transportation Study

<b><u>408.110 Public Works Director's Salary</u></b> (see salary schedule)(does not include merit)	<b>2013 Budget \$85,680</b>	<b>2014 Budget \$86,708</b>
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<b><u>408.112 Township Engineer's &amp; Engineer Assistant's Salaries</u></b> (see salary schedule)(does not include merit)	<b>2013 Budget \$125,725</b>	<b>2014 Budget \$127,993</b>
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This line item provides for the salaries of the Township Engineer and the Engineering Assistant

<b><u>408.114 Engineering Staff Salaries</u></b> (see salary schedule)(does not include merit)	<b>2013 Budget \$79,920</b>	<b>2014 Budget \$80,393</b>
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This line item provides for the salary for the Public Works Administrative Assistant and GIS Technician

<b><u>408.115 Engineering Intern Wages</u></b> (see salary schedule)(does not include merit)	<b>2013 Budget \$0</b>	<b>2014 Budget \$10,800</b>
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An engineering intern is requested to assist with the workload in the Engineering Section. The Township Engineer will assign work tasks to the intern that may include data collection, estimating quantities, assisting with document preparation, inspection, and other duties as assigned. 1 person x (16 weeks x 40 hours/week x \$15/hour+8 weeks\*10 hours/week\*\$15/hour)

<b><u>408.210 Office Supplies</u></b>	<b>2013 Budget \$1,950</b>	<b>2014 Budget \$2,100</b>
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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.

<b><u>408.240 General Expense</u></b>	<b>2013 Budget \$1,700</b>	<b>2014 Budget \$2,100</b>
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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.

<b><u>408.313 Engineering - Project Surveys and Engineer Drawings</u></b>	<b>2013 Budget \$10,000</b>	<b>2014 Budget \$15,000</b>
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In 2013, funds were budgeted to account for environmental permitting and a hydraulic and hydrologic analysis for a concrete box culvert under Rosemont Drive. It is possible that not all invoices will be received in 2013. In accordance with current accounting practices, \$15,000 is requested to account for invoices that may be received in 2014. No additional surveying or engineering drawing funds are requested in 2014. All surveying and engineering for 2014 capital road projects will be done in-house.

<b><u>408.317 Engineering – Specialties</u></b>	<b>2013 Budget \$21,000</b>	<b>2014 Budget \$21,000</b>
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This account provides for a contingency to hire professional consultants to assist the Township Engineer. Examples of services include use of specialized equipment to camera and survey the condition of aging storm water pipes prior to roadway paving (\$10,000), a structural or soils engineer to assist with geotechnical investigations for roadway design (\$4,000), a hydro-geologist to

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

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 (\$1,500), and permit fees for our NPDES Phase II storm water management permit with Pennsylvania Department of Environmental Protection (\$500).

### **408.320 Communications**

**2013 Budget \$5,300**

**2014 Budget \$5,300**

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

### **408.330 Transportation**

**2013 Budget \$150**

**2014 Budget \$150**

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

### **408.340 Advertising & Printing**

**2013 Budget \$4,500**

**2014 Budget \$3,700**

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

### **408.370 Repairs / Maintenance Agreements**

**2013 Budget \$4,500**

**2014 Budget \$3,565**

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

Kyocera KM-3050 maintenance (\$200/qtr. est)	\$1,200
Xerox 6204 Plotter (\$104/mo. plus usage)	\$1,400
Kyocera FS1370 maintenance (\$81.12/qtr.)	\$325
Taskalfa 4550 usage (\$160/qtr. est)	\$640

### **408.420 Dues, Subscriptions & Memberships**

**2013 Budget \$9,823**

**2014 Budget \$11,688**

Various memberships, seminars and publications are beneficial to stay abreast of current technology, means and methods, and to network with other professionals in the Public Works and Engineering field. The state of Pennsylvania requires continuing education credits for Professional Engineers. The Township Engineer and the Public Works Director are registered professional engineers with the state of Pennsylvania. Certain manuals and publications need updated. Membership fees and conference costs are listed below. The membership for the American Public Works Association, APWA, includes the Road Superintendent, the Public Works Director, the Township Engineer and the Engineer Assistant. The Township Engineer serves as the President and the Public Works Director serves on the Board of Directors of the American Public Works Association (APWA) Nittany Branch. Training typically

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

includes the following topics: AutoCAD, ARC-Info Geographic Information System (GIS) software, construction inspection, leadership and supervision, transportation management, traffic studies, and storm water management seminars.

AutoCAD training on site \$4,000, PSATS, PML, LTAP, other training as noted in narrative \$300, Cartegraph training \$500,	APWA National Conference in Toronto, ON, attended by Public Works Director and Twp. Engineer \$4,830 Transportation Engineering and Safety Conference at PSU for Township Engineer and Public Works Director \$170 x 2 + \$90 = \$430
Group Membership to American Public Works Association \$400  Institute for Traffic Engineers membership \$228 for the Township Engineer	Publications/Manuals

### **408.460 Education**

**2013 Budget \$1,180**

**2014 Budget \$0**

No funding is requested for this item in 2014.

### **408.750 Office Furniture & Equipment**

**2013 Budget \$0**

**2014 Budget \$2,999**

Partitions and a counter/storage furniture is requested for the GIS technician area. Currently, it is open floor space with limited work area provisions. This also includes an office chair for the Township Engineer (\$500).

## **409 GENERAL GOVERNMENT BUILDINGS**

### **409.114 Custodian Salary** (see salary schedule)(does not include merit)

**2013 Budget \$63,324**

**2014 Budget \$64,691**

This line item provides for the salaries of two full time custodians. One-half of one custodian will be billed to Centre Region COG.

### **409.210 Safety Training and Safety Supplies and Safety Incentive Plan**

**2013 Budget \$500**

**2014 Budget \$500**

This account handles safety supplies and training material requested by the Safety Committee.

### **409.220 Operating Supplies & General**

**2013 Budget \$6,000**

**2014 Budget \$6,200**

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

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

### **409.250 Repair & Maintenance & Contracted Services**

**2013 Budget \$34,000**

**2014 Budget \$34,000**

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

Refuse & Recycle Carson \$110/mo. x 12 mo.	\$1,400	Central Station Monitoring (fire protection) \$69/quarter x4 fire monitoring \$22/quarter x 4 24 hr. test signal \$7 x 4 monitor additional sewage pump function \$47 x 4 door access system	\$580
Pest Control	\$900	Carpet cleaning (twice per year, \$1,115 x 2) - Nittany Chem-Dry	\$2,230
HVAC Inspections and Maintenance Allied Mechanical and Electrical (\$2,550 + \$5,000)	\$7,550	Inspect Simplex Grinnell Fire Alarm Panel, detectors, heat detectors, duct detectors, pull stations, quarterly and semi-annual inspections of the wet system and annual inspection of the anti-freeze system - Simplex Grinnell	\$1,838
Document Control (shredding) Knisely	\$225	Backflow Prevention Inspection Allied Mechanical and Electrical	\$850
Lawn Fertilization and Weed Control Lawnscape LTD	\$1,500	Emergency Generator & ASCO transfer switch Service - CAT	\$781
Roof Inspections Marcon	\$450	Halon System Inspection (fire suppression) - Kistler O'Brien	\$620

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Fire extinguisher inspections & refills Swartz	\$1,125	Locksmith services, replacing through wall units, sewage pump service and repair and replacements, roof repairs, parking lot light repairs, other building repairs.	\$13,951
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### **409.361 Electricity**

**2013 Budget \$33,000**

**2014 Budget \$31,000**

The Township has 31,932 square feet of enclosed buildings served by electrical needs. Some of the buildings have 220-volt service for equipment as well as 115-volt service. Beginning in fall 2010, the Township contracted with Duquesne to fix electrical rates. This is based on a fixed rate of 6.13 cents per KWH. This budget estimates the average annual cost of electricity at 78 cents per square foot. This cost relates to the township facility only. The street light costs are included in the Street Light Fund. The traffic signal costs are included in public works department.

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

### **409.362 Heat (Gas)**

**2013 Budget \$10,500**

**2014 Budget \$10,500**

The Township has 28,732 square feet of heated enclosed buildings. Unless the rate for natural gas increases significantly, the total natural gas cost is expected to remain stable or possibly decrease due the insulation installed in the public works buildings. This budget estimates the average cost of gas at 25.0 cents per square foot, no change from prior year.

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

### **409.366 Water**

**2013 Budget \$1,400**

**2014 Budget \$1,250**

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

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### 410 PUBLIC SAFETY

#### **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 prevention activities, detection activities, vehicle crash investigations, and traffic control and enforcement. The Police Department consists of 21 full time sworn personnel, 2 full time civilian office assistants, a part time Ordinance Enforcement Officer shared with Planning & Zoning, and a part time school crossing guard. The Department will continue participation in the regional Drug Task Force, Crisis Negotiation, Intervention and Tactical Response Teams. Updates will be completed to the Policy and Procedures Manual and PA Accreditation status will be sought.

#### **MOBILE COMMAND POST OPERATING EXPENDITURES**

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

Fuel	\$500
Vehicle Maintenance	\$2,400
Cleaning	\$80
Vehicle Insurance	\$250
MCT Costs	\$3,090
Office Supplies	\$50
Consumables	\$100
Equipment Upgrades	\$100
Satellite Phone	\$650
IT services	\$1,425
Vehicle Storage	\$1,280

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

<b>TOTAL</b>	<b>\$9,925</b>
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**410.110 Police Chief Salary** (see attached salary schedule)(does not include merit) 2013 Budget \$93,442      2014 Budget \$95,183

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

**410.112 Police Officers Salaries** (see attached salary schedule) (does not include merit) 2013 Budget \$1,392,775      2014 Budget \$1,444,557

This line item provides for the salaries of the Police Sergeants, Corporals, Detectives and the Patrol Officers.

**410.114 Police Staff Salaries** (see attached salary schedule) (does not include merit) 2013 Budget \$104,979      2014 Budget \$71,087

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

**410.179 Longevity Pay** 2013 Budget \$13,826      2014 Budget \$16,301

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

The following officers have not reached the years of service requirement for longevity for 2014: Det. Devon Moran, Officers Shawn Slater, Eric Albright, Daniel Lewis, and Caleb Clouse.

OFFICERS HIRED PRIOR TO 1/1/2000			OFFICERS HIRED AFTER 1/1/2000		
EMPLOYEE	DATE OF HIRE	AMOUNT	EMPLOYEE	DATE OF HIRE	AMOUNT
Sgt. Rob Glenny	04/02/1990	\$2,426	Off. Mike Lamb	11/19/2001	\$1,200
Sgt. Chris Albright	09/28/1992	\$2,249	Sgt. Ryan Hendrick	05/01/2001	\$1,200
Cpl. Tim Stringer	08/01/1995	\$1,842	Det. Josh Martin	10/18/2004	\$900
Off. Andrew J. Ettaro	07/01/1998	\$1,485	Off. Travis Park	12/05/2005	\$800
			Off. Kevin Laudenslager	1/30/2006	\$700
			Det. Jon Mayer	4/4/2006	\$700
			Cpl. Brian Rose	1/2/2007	\$600
			Off. Walter Embser	1/2/2007	\$600



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

			Off. Shawn Morrison	12/1/2007	\$600
			Off. Jeff White	7/1/2008	\$500
			Off. Bill Chambers	8/1/2008	\$500

### **410.180 Public Safety Overtime**

**2013 Budget \$162,410**

**2014 Budget \$168,677**

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 (S.T.E.P.) program, funded by local dollars, is requested to continue as it allows for additional enforcement in those areas where grant initiatives do not provide funding for dedicated traffic enforcement.

OVERTIME			
DUI Enforcement (Grant)	\$9,000	Drive Safe (Grant)	\$3,000
BNI/Drug Task Force	\$6,000	STEP	\$8,000
Buckle Up (Grant)	\$4,500	Community Relations/Crime Prevention Programs	\$5,200
PSU (Football games & Ag Progress)	\$34,000	General	\$98,977

### **410.191 Uniform Equipment Purchases**

**2013 Budget \$22,050**

**2014 Budget \$43,971**

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

Outfit 1 officer (contingent; no planned openings)	\$6,000	Replacement shirts, pants, jackets, etc. (3 pieces (shirts/trousers/jacket) per officer @ \$82/piece	\$5,166
Replace batteries (for flashlights, cameras, etc.)	\$1,000	Replacement boots, gloves, belts, holders, handcuffs, insignia, etc.	\$2,500
M4 Rifles (3 @ \$1,000 each)	\$3,000	Shotguns (3 @ \$900)	\$2,700

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Ballistic Helmets & Facemasks (4 @ \$740)	\$1,290	Gas Masks (7 @ \$415)	\$2,905
Hand guard sets for M-16 rifles (20 @ \$90)	\$1,800	Less lethal shotgun stock sets (10 @ \$110)	\$1,110
X-2 TASERS (4 @ \$1,200)	\$4,800	Ballistic Vests (4 @ 1,000)	\$4,000
Pop Up Traffic Cones (10 @ \$120)	\$1,200	Unanticipated items	\$2,500

### **410.210 Office Supplies**

**2013 Budget \$3,800**

**2014 Budget \$3,800**

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

### **410.225 Criminal Investigations**

**2013 Budget \$2,134**

**2014 Budget \$2,734**

The Criminal Investigations Section uses forensic and investigative materials relative to its function such as fingerprint lifters and powders, filters, impression compounds, DVDs, DNA swabs, evidence packaging materials, etc. (\$1,000). This category also includes costs for investigative database access (\$50/month), searches of cell phone, internet provider records (via search warrant), and non-reimbursable towing costs for vehicles seized for forensic processing (6 @ \$185 each). Additionally, costs for evidence destruction (2 @ \$12) are included.

### **410.231 Vehicle Fuel - Gasoline**

**2013 Budget \$56,000**

**2014 Budget \$55,961**

The department vehicles are estimated to continue to use 18,620 gallons of unleaded 89-octane fuel at \$3.00/gal, and 30 gallons of diesel fuel at \$3.35/gal. Some of these funds will be reduced as we expand number and usage of CNG vehicles.

DATE	GAS PRICE	DIESEL PRICE
9/19/13	\$3.34	\$3.13
10/2/13	\$2.72	\$3.06
10/28/13	\$2.68	\$3.02

### **410.233 Vehicle Fuel – CNG**

**2013 Budget \$0**

**2014 Budget \$3,960**

It is anticipated that 3 patrol vehicles (1 existing, 1 to be converted, and 1 new CNG vehicle) will be in the 10 vehicle patrol fleet by the end of the year. An estimate of 3,960 Gas Gallon Equivalents will be utilized at \$1/gallon.

### **410.234 Oil, Lubrication and Fluids**

**2013 Budget \$4,000**

**2014 Budget \$6,000**

The amount requested is based on the Department's needs for oil, lubrication and fluids as estimated. The switch to synthetic oil has increased costs.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### **410.240 General Expenses**

**2013 Budget \$11,000**

**2014 Budget \$10,000**

This account is necessary for a wide variety of items or services that are necessary to insure the proper functioning of the Department, but that are not large enough for a separate categorization and/or do not occur every year. Some of these items include traffic paint, first aid supplies, CDs/DVDs/flash drives, flares, towing charges, prisoner transport costs, interpreters, and personnel testing and processing costs (police applicant testing may be scheduled this year). Also included are employee random drug and alcohol testing charges. An additional request is made this year for \$600 to add items for our Conference Room walls, as they are bare. Funding is requested for framed prints, white and/or bulletin boards, etc.

### **410.242 Ammunition & Related Expenses**

**2013 Budget \$11,950**

**2014 Budget \$11,850**

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.	\$9,350
Fees to use ranges or other facilities for firearms training (\$250 Outdoor Sportsmen's Club, \$200 Fulcomer Farm)	\$450
Less lethal munitions and chemical munitions	\$2,000

### **410.249 Community Relations/Crime Prevention**

**2013 Budget \$2,500**

**2014 Budget \$2,500**

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

### **410.251 Vehicle Parts**

**2013 Budget \$29,000**

**2014 Budget \$30,000**

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

### **410.315 DNA Testing**

**2013 Budget \$0**

**2014 Budget \$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.

### **410.317 Contracted Salaries & Wages/Equipment (DUI)**

**2013 Budget \$40,680**

**2014 Budget \$36,000**

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

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

entire County and the full grant amount of \$45,000 is split (approximately 20% Ferguson and 80% other) between Ferguson Township & the other participating agencies.

### **410.320 Communications**

**2013 Budget \$12,000**

**2014 Budget \$11,000**

Included in this account are the estimated costs for providing postage, phone, cell phone and data communication services for the effective functioning of the Department. It includes \$1,000 to cover mailing costs for sending blood alcohol samples from our DUI arrestees to the PA State Police Lab (approx. 100 arrests/yr. @ \$10/arrest). This cost will be reimbursed as restitution payments are received by the County.

### **410.327 Radio Maintenance**

**2013 Budget \$4,000**

**2014 Budget \$500**

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

### **410.330 Transportation**

**2013 Budget \$4,300**

**2014 Budget \$4,300**

Costs of VASCAR, (Visual Average Speed Computer and Recorder) ESP (Excessive Speed Preventer), ENRADD (Electronic Non-Radar Device) speedometer and stopwatch calibration are included (\$2,076). Speed monitoring equipment must be certified periodically. Also included are the costs of court related transportation and reimbursement for police officers use of personal vehicles at the IRS rate.

### **410.340 Printing & Advertising**

**2013 Budget \$3,900**

**2014 Budget \$3,800**

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

### **410.370 Repairs & Maintenance**

**2013 Budget \$8,140**

**2014 Budget 6,020**

DESCRIPTION	AMOUNT
Kyocera 3050 B&W copier maintenance \$200/qtr. est. (contract 2069)	\$800
Taskalfa 3050CI Color copier lease	\$2,820
Taskalfa 3050CI Color copier maintenance \$350/qtr. est (contract 3000)	\$1,400
Taskalfa 4550 color copier usage (admin)	\$1,000

### **410.380 Outside Vehicle Repairs**

**2013 Budget \$5,000**

**2014 Budget \$5,000**

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

### **410.420 Dues, Subscriptions, Memberships & Conferences**

**2013 Budget \$14,760**

**2014 Budget \$17,864**

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

International Association of Chiefs of Police Membership (IACP) (\$275) & Conference (1 person) in Orlando in October	\$2,100	Accreditation Coalition Membership (\$125) & conference (3 to attend) in Harrisburg area in July.	\$1,080
Pennsylvania Chiefs of Police Membership (\$130) & Conference (1) in Camp Hill in July	\$1,300	MAGLOCLLEN Department Membership (\$400) & Conference (1 @ \$800 Atlantic City, NJ in April)	\$1,200
Central PA Chiefs of Police Association Membership (\$60) & Quarterly Meetings (4@\$50)	\$260	PA Homicide Investigator's Association Dues (\$60) & Conference (\$600 in State College)	\$665
County Chiefs of Police Monthly Meeting (12 @ \$12 + \$2.25 pkg)	\$150	National Association of Professional Accident Specialists Membership	\$60
National White Collar Crime Center Membership (\$100) & 2 day Fraud Training Conference in Ohio in November (1)	\$1,200	CWCOG (Central Westmorland Council of Governments) Integrated Co-operative Purchasing Membership (for purchasing Department vehicles)	\$175
Crimes Against Children Conference in Dallas, TX in August (5 day conference) for 1	\$1,800	Crisis Intervention Team International Conference (1@400) in October in Hartford, CT	\$1,000
PA Narcotics Officers Association Dues (1@ \$30) & Conference (1@ \$500; Harrisburg in March)	\$530	Drug Abuse Resistance Conference in Lancaster in August (4 @ \$65). Includes Missing & Exploited Children Certification & Car Seat Technician Re-certification	\$400
Regional Detective Meetings (3 @ \$60)	\$180	U.S. Identification Manual	\$100
Crisis Negotiation Team Conference (2 @ \$250) in MD in February	\$1,500	IACP Policy Database Access	\$500

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

	National/International Association Memberships for Firearms/Less Lethal Instructors and Centre County Tactical Response Team Members	\$350	Int'l Law Enforcement Educators and Trainers Conference (1 person) in Chicago in April. \$150 for 3-year membership.	\$850
	DUI Conference for Co-coordinator (Reimbursable by grant)	\$600	Pocket Crimes & Vehicle Code	\$350
	West Publications Criminal Justice Pamphlet (14 @ \$40)	\$560	National Law Enforcement Directory	\$190
	PA Police Law Services Bulletin (\$52 digital case law) & \$32 searchable disc.	\$84	Miscellaneous manuals, publications & costs associated with seminars & conferences	\$500
	Crimes and Vehicle Code Flash Drive (2@\$90)	\$180		
<b>410.450 Contracted Services</b>			<b>2013 Budget \$56,845</b>	<b>2014 Budget \$68,422</b>
	The regional RM/MCS (Records Management/Mobile Computer System) is the primary record keeping system for the police department. It functions in house over the fiber optic connection to State College Borough, and in the cars over a wireless data network. Our share of the system software yearly maintenance costs is \$17,000 (.17*\$100,000). Mobile data costs are calculated on a per car unit basis, and include airtime from a digital service provider, the stratus server maintenance, and the administrative fee to the Borough. Cost is \$9,270 (9*\$1,030). \$3,150 is included for the yearly mobile computer hardware maintenance agreement (9@\$350). New this year is IT support for the system, which previously was included in the Township IT budget, at \$12,820 for business hours; and an additional estimated cost of \$1,117 for 10 hours of emergency support.			\$43,357
	Our anticipated share of the County Central Booking Center costs for 2014 as in recent years revenues have exceeded expenditures.			\$0

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

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, detectives clothing allowance as per the collective bargaining agreement (3 @ \$750 each), and the chief's non-uniform cleaning allowance (\$300).	\$6,930	
The Public Works Department typically washes Police Department vehicles. . This account provides for an occasional cleaning when Public Works personnel are not available (one wash per week X 20 weeks X 13 cars X \$5 = \$1,300), as well as once a year detailing at \$1,350 (9 @\$150 ).	\$2,650	
This figure is the Township's share of the Mobile Command Vehicle capital and operating Costs.	\$1,985	
This line item is the Township's anticipated share of Centre County Tactical Response Team outfitting and operating costs, including the vehicle.	\$1,500	
AED (Automated Electronic Defibrillator) Medical Direction	\$700	
Consultant for accreditation	\$6,500	
<b>410.460 Education</b>	<b>2013 Budget \$6,000</b>	<b>2014 Budget \$0</b>
No officers have submitted for this benefit in 2014.		
<b>410.461 Officer Training</b>	<b>2013 Budget \$21,250</b>	<b>2014 Budget \$24,075</b>
<p>This item covers new and ongoing mandatory and specialty training. All training is approved by the Chief of Police prior to assignment and assessed for conformance to department needs and priorities. Many training events are announced only weeks in advance, so a fully detailed list is not available at this time. Many courses are offered through the IACP, PA Chiefs Association, MAGLOCLEN or other similar organizations, and entail a registration fee of anywhere from \$35 to \$400. Lodging and food are subject to location. Known sessions at this time are:</p> <ul style="list-style-type: none"> <li>• \$900 for one officer to attend Remington Armorer School for maintaining and repairing our department issued shotguns and sniper rifles. Current certification expires 9/2013. Resubmission from last year.</li> <li>• \$600 to attend recertification for Simunitions Scenario Instructor Recertification. Current certification expires 9/2013. Resubmission from last year.</li> </ul>		

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

- \$450 for the purchase of Red Cross materials to increase 1/3 of the department to ER Certified responders. This will occur each year over the next three years to get the entire department converted over a three-year period. (Resubmission from last year).
- \$1,700 for Tactical Precision Long Rifle 1 (5-day course) in PA for newest Tactical Response Team member.
- \$2,800 Crisis Intervention Team Training (40 hours). This will be the department's share of costs if the submitted grant application is not awarded.
- \$2,100 for Supervisory Trainings (400 hours).
- \$10,100 Command School for Senior Sergeant (\$3,800 tuition/\$4,000 room/\$2,300 meals). (10 weeks). Resubmission from last year.
- \$2,000 misc. 1-5 day sessions for officers and other staff members.
- \$400 Annual in-service training local day (\$20\*20 officers). State mandated courses are now available on line at no cost.
- \$1,850 for Less Lethal Instructor School for two officers.
- \$575 for recertification in PPCT Defensive Tactics certification and Knife Defense instructor certification.
- \$600 misc. training materials.

### **410.462 Academy Training**

**2013 Budget \$19,054**

**2014 Budget \$19,054**

It would be prudent to plan for the possibility that one officer (5%) may leave this year for currently unplanned reasons. This line item is included for a replacement officer to attend the required municipal police officers training academy.

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



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### 411 FIRE PROTECTION

#### **411.530 CRCOG Fire Operating Contribution**

**2013 Budget \$210,085**

**2014 Budget \$232,586**

This line item represents Ferguson Township's share for the Alpha Fire Company funding. Harris and Halfmoon Township do not contribute to this line item. For further details, please refer to the 2014 COG Budget.

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

#### **411.540 Contribution to Warriors Mark Fire Company**

**2013 Budget \$2,500**

**2014 Budget \$2,500**

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

#### **411.541 Contribution to Port Matilda Fire Company**

**2013 Budget \$2,500**

**2014 Budget \$2,500**

The 2013 allocation to the Port Matilda Fire Company is the same amount that was allocated annually since 2005.

#### **411.750 CRCOG-Fire Capital Equipment Contribution**

**2013 Budget \$76,500**

**2014 Budget \$76,074**

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 2014 COG Budget.

Year	COG Formula	Amount
2014	30.36%	\$76,074
2013	30.53%	\$76,500
2012	30.44%	\$77,152
2011	30.6956%	\$76,926
2010	30.44%	\$76,274

#### **411.990 Foreign Fire Relief Funding**

**2013 Budget \$131,499**

**2014 Budget \$151,708**

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

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

### **412 AMBULANCE SERVICE**

#### **412.541 Contribution to Port Matilda EMS**

**2013 Budget \$500**

**2014 Budget \$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**

**2013 Budget \$500**

**2014 Budget \$350**

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

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### **414 PLANNING & ZONING**

#### **Planning & Zoning Department Mission Statement**

The Director of Planning and Zoning, the Zoning Administrator, Receptionist, and a part-time Ordinance Enforcement Officer staff the Planning and Zoning Department. The addition of an assistant planner is identified below to support the present staff with long range planning issues and overdue updates to existing regulations. 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.

#### **In 2013, staff worked on the following projects:**

Turnberry Phase 2A Specific Implementation Plan	Places of Assembly Ordinance Amendment revision
Pine Hall Phase 2A Specific Implementation Plan	Amendment to the Township Agricultural Security Area (ASA)
West College Avenue Streetscape	

#### **In 2014, staff will continue to accomplish the following:**

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

#### **In addition, during 2014, staff intends to work on the following:**

- Revise the Corridor Overlay to remove the designation from both the Terraced Streetscape and Traditional Town Development zoning districts.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

- Coordinate with the Toll Brothers to rezone property and subsequently develop Terms & Conditions for potential student housing development as a Planned Residential Development along Whitehall Road near Blue Course Drive.
- Develop workforce-housing guidelines that will provide the programmatic structure to ensure that the required affordable housing developed in Turnberry remains affordable for future homeowners.
- Continued discussion of the design and infrastructure improvements associated with the West College Avenue / Terraced Streetscape district. This may involve administration of grant money, synchronization with Borough improvements, coordination with PennDOT and/or management of the site improvement process.
- Continued monitoring of the TTD Master Plans and associated projects. Because master plans have been approved and are in place for both Pine Hall and Turnberry, next phases of development are being submitted for approval. There should be constant monitoring of the master plans and ordinance and how they govern the specific implementation plans.
- Prepare and release an RFP for a consultant to review and recommend amendments to both the Traditional Town Development and Terraced Streetscape zoning districts to reduce inconsistencies and increase flexibility and ease of use.
- Prepare and release an RFP for a consultant to thoroughly evaluate the existing Subdivision and Land Development Ordinance as well as the Zoning Chapter of the Code of Ordinances and recommend appropriate updates to ensure that the tools that the Township has in place to manage growth and development are timely and suitable for Ferguson Township. Some areas to be evaluated may include:
  - Agricultural Protection
  - Low Impact Development/Resource Protection
  - Sustainability/Green Design

<b><u>414.110 Planning and Zoning Director Salary</u> (see salary schedule)(does not include merit)</b>	<b>2013 Budget \$71,180</b>	<b>2014 Budget \$74,888</b>
<b><u>414.112 Zoning Administrator Salary</u> (see salary schedule)(does not include merit)</b>	<b>2013 Budget \$54,490</b>	<b>2014 Budget \$55,279</b>
<b><u>414.114 Planning and Zoning Administrative Staff Salaries</u> (see salary schedule)(does not include merit)</b>	<b>2013 Budget \$73,231</b>	<b>2014 Budget \$73,584</b>
This account includes the salaries for the Township's Receptionist, Assistant Planner and Recording Secretary. In 2013, the Recording Secretary was budgeted as a professional service. For 2014, the Recording Secretary costs are budgeted in salaries.		
<b><u>414.115 Ordinance Enforcement Officer's Salary</u> (see salary schedule)(does not include merit)</b>	<b>2013 Budget \$19,110</b>	<b>2014 Budget \$16,403</b>

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Average of 25 hours per week @ \$12.62/hr (25\*52\*\$12.62). This position provides services to enforce grass and weeds, snow removal, and animal enforcement. Other duties may include property addressing compliance, sign and parking enforcement.

### **414.191 Uniforms**

**2013 Budget \$500**

**2014 Budget \$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**

**2013 Budget \$1,000**

**2014 Budget \$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**

**2013 Budget \$500**

**2014 Budget \$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**

**2013 Budget \$10,880**

**2014 Budget \$8,400**

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 5 hrs/mtg @ \$115/hour)	\$6,900

For 2014, the Recording Secretary is included in staff salaries

### **414.320 Communications**

**2013 Budget \$510**

**2014 Budget \$420**

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

### **414.330 Transportation**

**2013 Budget \$50**

**2014 Budget \$50**

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

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### **414.340 Advertising & Printing**

**2013 Budget \$4,750**

**2014 Budget \$4,750**

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

Misc. Plan Reductions & Color Copying	\$250	Advertising	\$4,500
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### **414.370 Maintenance Agreements**

**2013 Budget \$1,000**

**2014 Budget \$400**

This account records the actual copy and printing costs related to the Kyocera 4035 color copier by the Planning and Zoning Department.

### **414.420 Dues, Subscriptions, Memberships**

**2013 Budget \$8,000**

**2014 Budget \$4,977**

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	APA Annual Conference (1) (Atlanta, GA)	\$1,500
Certification/travel for Floodplain Management	\$1,000	Miscellaneous Publications	\$350
Dues PA Planning Association (PPA) 45% of APA dues	\$117	Subscription to Zoning Practice	\$95
Membership American Planning Association (APA)	\$260	Subscription to Zoning Bulletin	\$200
Dues American Institution of Certified Planners (AICP)	\$145	Subscription to Journal of the American Planning Association	\$48
Certification for Playground Safety Inspections (1/3 of total for 3yr. certification)	\$200	Dues Central PA Safety Association (CPSA)	\$30

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

American Red Cross Certifications x4 (CPR)

\$32

### **414.450 Contracted Services**

**2013 Budget \$300**

**2014 Budget \$300**

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

### **414.544 COG Planning Agency**

**2013 Budget \$70,940**

**2014 Budget \$75,462**

This line item represents Ferguson Township's share of the cost for the Centre Region COG Planning Agency. For further details, please refer to the 2014 COG Budget.

YEAR	RATE	Amount
2014	26.34%	\$75,462
2013	26.51%	\$70,940
2012	26.63%	\$62,096
2011	26.69%	\$60,666
2010	27.59%	\$55,141

### **414.545 Centre County MPO**

**2013 Budget \$35,488**

**2014 Budget \$29,677**

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 2014 COG Budget.

YEAR	RATE	Amount
2014	26.34%	\$29,677
2013	26.51%	\$35,488
2012	26.63%	\$34,825
2011	26.69%	\$34,066
2010	27.59%	\$32,788

### **414.750 Office Equipment**

**2013 Budget \$0**

**2014 Budget \$1,000**

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

This line item represents the cost of a new office chair (\$500) for the Zoning Administrator. This will also include a scanner (\$500) for parcel documents.

### 415 EMERGENCY SERVICES

#### **415.530 Emergency Management / COG Contribution**

**2013 Budget \$30,476**

**2014 Budget \$30,172**

This represents the Township's contribution to the Centre Region Intergovernmental Cooperation Emergency Management Plan. For further details, please refer to the 2014 COG Budget.

YEAR	RATE	Amount
2014	26.34%	\$30,172
2013	26.51%	\$30,476
2012	26.63%	\$35,239
2011	26.69%	\$34,585
2010	27.59%	\$33,901

#### **415.531 Emergency Management / COG Contingency**

**2013 Budget \$2,651**

**2014 Budget \$0**

This line item provides funding for the Emergency Management Coordinator to use in the event of a declared disaster. The Fund balance is anticipated to cap at \$100,000 with the total annual contribution of \$10,000 per year. This goal has been reached and no contributions are due for 2014. For further details, please refer to the 2014 COG Budget.

YEAR	RATE	Amount
2014	26.34%	\$0
2013	26.51%	\$2,651
2012	26.63%	\$2,663
2011	26.69%	\$2,669
2010	27.59%	\$2,626

### 421 HEALTH & WELFARE

#### **421.318 Contracted Services**

**2013 Budget \$6,000**

**2014 Budget \$6,000**



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Annually, the State College Borough Health Officer inspects area eating, drinking and retail establishments. These inspections are made in order to assure that these establishments meet the Township's ordinance regarding sanitary and safety conditions. The Township compensates the Health Officer based on an hourly basis, and these services include responding to citizen requests for assistance with property owners who fail to maintain their properties in a sanitary and healthy condition. This cost is subject to the number of inspections made, which varies from quarter to quarter.

QUARTER	RESTAURANTS/RETAIL	OTHER
4 <sup>th</sup> Qtr 2012	20	2
1 <sup>st</sup> Qtr 2013	17	1
2 <sup>nd</sup> Qtr 2013	13	6
3rd Qtr 2013	18	2

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### **426 - 439 PUBLIC WORKS DEPARTMENT – MAINTENANCE**

The Public Works Department Maintenance Section consists of 1 Superintendent, 2 supervisors, 1 mechanic, 1 assistant mechanic/road worker, 7 road workers under the direction of the Public Works Director. Part-time workers are hired during summer months and to assist with plowing in the winter months.

#### **Public Works Maintenance Section Accomplishments for 2013**

- Constructed improvements including a concrete sidewalk and paved bike path and excavated pits for installation of playground equipment in Autumnwood Park,
- Completed crack sealing in advance of microsurfacing on various roads,
- Performed routine year round maintenance on 90+ miles of roadway including:
  - street sweeping,
  - roadside mowing,
  - roadway patching and repairs,
  - snow and ice removal,
  - replacement and repair of roadside and street signs,
  - sprayed weeds and curb lines,
- Continued township-wide monthly leaf and brush collection service in addition to the extended fall leaf collection service,
- 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 public works, administration and police automobiles and equipment.
- Performed inlet cleaning and repairs,  
Weeded and replaced tree mulch beds along Bristol Ave and Martin Street.

#### **Public Works Mission and 2013 Monthly Work Plan:**

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

Planned monthly routine maintenance activities are as follows:

#### **January and February**

Brush and leaf collection as weather permits on scheduled dates

Winter operations

Equipment Maintenance

Building Maintenance

Clear and grub work in parks if necessary

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### **March**

Winter operations

Prepare for Spring operations

Plant trees in park

Brush collection, first Monday unless holiday

Leaf collection, first Monday unless holiday

### **April**

Crack sealing 1 week

Street sweeping 1 week

Sod repair from plow damage

Over-seed previous year capital project areas as necessary

Brush collection, first Monday unless holiday

Leaf collection, first Monday unless holiday

### **May**

Spray curbs 1 week

Crack sealing 1 week

Roadside mowing 3 weeks

Mill and fill 2 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 – Tudek Park 3 days

Street tree maintenance and landscaping/mowing, flowers

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Brush collection, first Monday unless holiday

Leaf collection, first Monday unless holiday

### **July**

Inlet repairs 3 weeks

Roadside mowing all month

Park mowing – Tudek Park 3 days

Ditch grading 2 weeks

Street sweeping

Street tree maintenance and landscaping/mowing, flowers

Brush collection, first Monday unless holiday

Leaf collection, first Monday unless holiday

### **August**

Spray curbs 1 week

Street sweeping

Roadside mowing all month

Park mowing – Tudek Park 3 days

Street tree maintenance and landscaping/mowing, flowers

Brush collection, first Monday unless holiday

Leaf collection, first Monday unless holiday

### **September**

Tree trimming – 4 weeks

Park mowing – Tudek Park 3 days

Crack sealing – 2 weeks

Street sweeping

Brush collection, first Monday unless holiday

Leaf collection, first Monday unless holiday

### **October**

Street sweeping

Brush collection, first Monday unless holiday

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Leaf collection, first Monday unless holiday  
 Leaf collection steady starting October 15th

### **November**

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

### **December**

Winter operations

Brush and leaf collection as weather permits on scheduled dates

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**

<b><u>426.368 Recycling, collection &amp; disposal</u></b>	<b>2013 Budget \$35,000</b>	<b>2014 Budget \$35,000</b>
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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**

<b><u>430.191 Uniform Rental</u></b>	<b>2013 Budget \$4,800</b>	<b>2014 Budget \$4,800</b>
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The Township provides uniforms for the employees of the Public Works Department.

<b><u>430.231 Gasoline</u></b>	<b>2013 Budget \$14,000</b>	<b>2014 Budget \$12,000</b>
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Public Works vehicles will consume approximately 4,000 gallons of gasoline at \$3.00/gallon.

DATE	GAS PRICE	DIESEL PRICE
9/19/13	\$3.34	\$3.13
10/2/13	\$2.72	\$3.06
10/28/13	\$2.68	\$3.02

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

<b><u>430.232 Diesel Fuel</u></b>	<b>2013 Budget \$44,400</b>	<b>2014 Budget \$40,200</b>
Public Works vehicles will consume approximately 12,000 gallons of diesel at \$3.35/gallon.		
<b><u>430.234 Oil, Lubricants, and Fluids</u></b>	<b>2013 Budget \$5,000</b>	<b>2014 Budget \$5,000</b>
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.		
<b><u>430.238 Clothing/Personal Protective Equipment</u></b>	<b>2013 Budget \$5,500</b>	<b>2014 Budget \$5,500</b>
This account is for the replacement of vests, T-shirts, jackets, gloves, and rain gear, high-visibility clothing, safety gear such as safety glasses, chaps, hard hats and hearing protection. Also included is the reimbursement for steel-toed boot purchases of \$150 per person (12 people) and \$300 for prescription safety glasses with permanent side shields.		
<b><u>430.240 General Expense.</u></b>	<b>2013 Budget \$20,000</b>	<b>2014 Budget \$20,000</b>
This account covers miscellaneous items such as bolts, protective equipment and cleaning supplies for the mechanic, hoses, wire ties, paint cans, washers, printer toner, grit for sand blasting, brushes, lines, lubricants, degreaser, soaps, waxes, filters, welding supplies, nuts, spray products, etc., that are used daily, but cannot be allocated to specific functions. In addition, expenses involved with the mandatory drug and alcohol testing will come from this account.		
<b><u>430.260 Small Tools and Equipment</u></b>	<b>2013 Budget \$3,000</b>	<b>2014 Budget \$6,600</b>
The purchase of small tools for road workers such as weed eaters, chain saws, hand saws, drills, shovels, rakes, sledges, brooms, welding and shop tools will be made from this account. These purchases will total less than \$2,500 each. For 2014, this includes 2 fire safe storage cabinets at \$1,750 each.		
<b><u>430.320 Communications</u></b>	<b>2013 Budget \$2,000</b>	<b>2014 Budget \$2,000</b>
This line item represents the cost of 3 cell phones for the public works department at \$35/each per month, net of employees share. Employees pay \$10/each per month to defray some of the cost of the cell phones. This also includes the cost of the Township's business use share of the public works employees' personal cell phones for payment in lieu of pagers at a rate of \$10 per month from November 1 through March 31.		
<b><u>430.327 Radio Maintenance</u></b>	<b>2013 Budget \$2,000</b>	<b>2014 Budget \$1,000</b>
All public works radios will be replaced in 2013. All equipment includes a one-year warranty and no maintenance costs are expected in 2014. This fund will be utilized for the purchase of any batteries or chargers or accessories not accounted for in the 2013 purchase.		
<b><u>430.384 Equipment Rentals</u></b>	<b>2013 Budget \$7,000</b>	<b>2014 Budget \$7,000</b>
Examples of typical equipment rentals include lift for roadside tree trimming, bucket truck for traffic signal maintenance and LED replacements, router for crack sealing operations, asphalt paver for minor road repairs or paving a section of bike path, cement		

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

mixer for inlet repairs, water-jetting equipment to clean storm drains. This account covers pager rentals and miscellaneous equipment rented to complete a task. Needs are evaluated to determine the cost effectiveness of renting verses purchasing equipment. In 2013, it was necessary for FTPW to rent (equipment and operator) an excavator with a long reach to clean sediment bars and install rip rap protection on bridge abutments and banks.

### **430.420 Dues, Subscriptions, Memberships & Seminars**

**2013 Budget \$3,385**

**2014 Budget \$3,385**

This account provides funding for training for the Road Superintendent, foremen, mechanics, and road workers to stay abreast of requirements and gain knowledge in the areas of heavy equipment and automotive repairs, trouble-shooting hydraulic system repairs, road repairs, winter snow fighting operations, commercial driver license training and record management, supervisory skills, drug and alcohol awareness.

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

### **430.450 Underground Storage Tank Fees**

**2013 Budget \$100**

**2014 Budget \$100**

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

## **432 PUBLIC WORKS-SNOW REMOVAL**

### **432.222 Chemicals**

**2013 Budget \$81,972**

**2014 Budget \$75,972**

The Township purchases salt from the Commonwealth of Pennsylvania's Cooperative Purchasing Program. The budget includes a total of 1,200 tons of salt at \$63.31 (2013/2014 price) per ton, down \$5.00/per ton from last year. In 2014, 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.

### **432.240 General Expense**

**2013 Budget \$4,000**

**2014 Budget \$4,000**

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

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.

### **433 PUBLIC WORKS-SIGNALS & SIGNS**

**433.245 Street Signs and Supplies** **2013 Budget \$20,000**      **2014 Budget \$18,000**

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** **2013 Budget \$8,850**      **2014 Budget \$8,200**

This account is intended to cover the fixed operating costs of electricity to run the traffic signals. The cost to operate traffic signals has been reduced using LED signal lights and by competitively contracting for electric service

**433.372 Traffic Signal Repair (Parts & Labor)** **2013 Budget \$7,750**      **2014 Budget \$9,650**

This budget item covers contracted traffic signal repairs and parts necessary to maintain the Township's ever increasing number of traffic signals, (22 signals in 2014 plus 1 school zone flasher). Signals are maintained in accordance with permits from PADOT. The Township Engineer does initial troubleshooting and minor repairs. Inspections are performed by Engineering section staff. This line item also includes funding to repair and locate loop detectors. For 2014 and the future, 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 Supplies (\$1,900).

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)



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

11. Valley Vista/Science Park/Circleville

22. Whitehall Road and Blue Course Drive (Shared with Borough)

### 437 REPAIRS TO TOOLS & MACHINERY

<b><u>437.114 Mechanics Salary</u></b> (see salary schedule)(does not include merit)	<b>2013 Budget \$54,945</b>	<b>2014 Budget \$55,604</b>
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<b><u>437.180 Mechanic Overtime</u></b>	<b>2013 Budget \$700</b>	<b>2014 Budget \$700</b>
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This line item represents overtime for the Mechanic as needed.

<b><u>437.240 General Expense</u></b>	<b>2013 Budget \$4,000</b>	<b>2014 Budget \$4,100</b>
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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.

<b><u>437.250 Repair and Maintenance Supplies - Vehicle &amp; Equipment</u></b>	<b>2013 Budget \$60,000</b>	<b>2014 Budget \$60,000</b>
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#### **Parts**

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.

<b><u>437.370 Maintenance and Repairs (outside)</u></b>	<b>2013 Budget \$8,000</b>	<b>2014 Budget \$8,000</b>
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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

<b><u>438.112 Road Superintendent Salary</u></b> (see salary schedule)(does not include merit)	<b>2013 Budget \$64,784</b>	<b>2014 Budget \$66,169</b>
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<b><u>438.114 Road Crew Salaries</u></b> (see salary schedule)(does not include merit)	<b>2013 Budget \$397,951</b>	<b>2014 Budget \$405,965</b>
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This line item provides for the salaries for two (2) supervisors, and the road crew.

<b><u>438.115 Part-time Help Wages</u></b>	<b>2013 Budget \$46,270</b>	<b>2014 Budget \$61,995</b>
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The Township Public Works Department hires individuals to help with seasonal work as noted below.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

GROUP	CALCULATION	AMOUNT
Road Crew Summer Help	2 people X 18 wks. x 40 hrs/wk. x \$11.50/hr	\$16,560
Landscape and Mowing Help	3 people X 18 wks. x 40 hrs/wk. x \$11.50/hr	\$24,840
Road Crew Winter Help	4 people x 24 wks. X 10 hrs/wk x \$11.50/hr	\$11,040
Mechanic helper for summer	16 wks. x 40hrs/wk. x \$9.75/hr.	\$6,240
Mechanic helper during school	34 wks. x10 hrs/wk. x \$9.75/hr	\$3,315

### **438.180 Overtime**

**2013 Budget \$40,188**

**2014 Budget \$41,000**

Overtime is based on historical use. It is estimated to be approximately 10% of the cost of road workers base wages. Almost all overtime occurs during the winter months for snow removal with some overtime necessary to complete summer projects. Other overtime is used for emergency call out such as flooding, sign replacement or hazardous conditions.

### **438.245 Supplies & Materials (non-liquid fuels)**

**2013 Budget \$4,000**

**2014 Budget \$6,000**

This line item is used to purchase supplies and materials for the roadway areas that do not qualify for liquid fuels reimbursement. This account is for general road supplies, park supplies, road side materials and supplies, seed, weed spraying applications, mulch for trees and landscape beds, other various supplies commonly used by municipalities

## **447 TRANSIT SYSTEM**

### **447.530 Centre Area Transportation Authority (CATA)**

**2013 Budget \$94,979**

**2014 Budget \$101,383**

The Centre Area Transportation Authority (CATA) operates on a fiscal year ending June 30, and therefore, the first six months of 2014 are based on CATA's current 2013/2014 budget ending on June 30, 2014. The remaining six months assume an estimated 5% increase.

## **452 PARKS & RECREATION**

### **452.530 CRCOG – Parks & Recreation Contribution**

**2013 Budget \$403,120**

**2014 Budget \$365,931**

The Centre Region COG provides both maintenance and programs for the Township owned parks that are developed with facilities. Please see the 2014 COG Budget for more information.

YEAR	RATE	AMOUNT
2014	27.57%	\$365,931
2013	27.73%	\$403,120
2012	27.97%	\$368,358

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

2011	28.047%	\$323,327
2010	27.59%	\$287,960

### **452.532 CRCOG – Pools Capital Contribution**

**2013 Budget \$96,257**

**2014 Budget \$98,791**

This line item represents Ferguson Township's share for the CRCOG Parks and Recreation Administration debt service for the capital improvements to the Welch and Park Forest pools. Please refer to the 2014 COG Budget for more information.

YEAR	RATE	AMOUNT
2014	27.57%	\$98,791
2013	27.73%	\$96,257
2012	27.97%	\$118,408
2011	28.047%	\$118,436
2010	27.59%	\$113,237

### **452.533 CRCOG – Nature Center Contribution**

**2013 Budget \$14,014**

**2014 Budget \$14,350**

This line item represents Ferguson Township's share of the Millbrook Marsh Nature Center. Please refer to the 2014 COG Budget for more information.

YEAR	RATE	AMOUNT
2014	27.57%	\$14,350
2013	27.73%	\$14,014
2012	27.97%	\$13,462
2011	28.047%	\$12,977
2010	27.59%	\$11,940

### **452.535 CRCOG – Parks & Rec Capital Contribution**

**2013 Budget \$45,754**

**2014 Budget \$51,004**

This line item represents Ferguson Township's share of the Centre Region Parks & Recreation Capital. Please refer to the 2014 COG Budget for more information.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

YEAR	RATE	AMOUNT
2014	27.57%	\$51,004
2013	27.73%	\$45,754
2012	27.97%	\$0
2011	28.047%	\$0
2010	27.59%	\$0

### 453 SPECTATOR RECREATION

#### **453.540 Community Contributions**

**2013 Budget \$4,500**

**2014 Budget \$2,500**

The Board has adopted a policy to provide guidance on community contributions. One application for funding has been received for the 2014 year from Discovery Space. This account provides funding for the following:

Name	2013 Contribution	2014 Contribution Proposed
Discovery Space	\$1,000	\$1,000
4 <sup>th</sup> Fest	\$600	\$600
First Night State College	\$500 (ice sculpture)	\$500 (ice sculpture)
Musser Gap Trail Project	\$2,000	\$0
Other	\$0	\$400

### 454 TOWNSHIP PARKS OPERATING EXPENSES

#### **454.220 Township Park Operating Expenses**

**2013 Budget \$700**

**2014 Budget \$700**

Certain miscellaneous park operating expenses are the responsibility of the Township. The township has done some spraying for weed control and groundhog control in the parks, mainly in Tudek Park. Other costs include tree removal, backflow preventer inspection at State College Babe Ruth Fields and two quarters of water service at Haymarket Park

### 455 SHADE TREE PROGRAM

#### **455.375 Street Tree Replacements**

**2013 Budget \$50,000**

**2014 Budget \$50,000**

This account typically provides funding to replace existing street trees that may be damaged by vehicle crashes, storms, disease or natural causes (approximately 15) and to plant trees at new locations (approximately 125). Due to the infestation of the emerald ash bore, the population of 550 ash trees is declining. Two hundred of these ash trees were replaced under contract in the spring

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

The Township has a street tree maintenance program and prepares contracts every year for an arborist(s) to trim and maintain a portion of the 6,500 street trees (estimated at \$25,000). The Township utilizes an inventory of the trees within the Township right-of-way. Every 5 years the Township contracts with a consultant arborist to evaluate the condition of all street trees and update the street tree inventory. An inventory will be conducted in 2013 although invoices may not be received until 2014. The next inventory is scheduled for 2018. Additionally, the Township, under contract with State College Borough, utilizes the services of a certified arborist when requested by the Public Works Director to assist with tree disease management, identify potential tree hazards due to internal decay, provide tree valuations for damaged trees, review planting plans for capital projects, address specific concerns regarding tree maintenance, review subdivision tree planting plans, provide technical guidance on street tree planting and trimming contracts, inspect trees that are planted in the right of way (\$5,000).

### **456 LIBRARY SERVICES**

#### **456.530 CRCOG - Schlow Library Services**

**2013 Budget \$339,096**

**2014 Budget \$365,325**

The CRCOG Budget provides funding for the operating costs for Library Services. While not currently a member, Ferguson Township has continued to contribute money toward the operation of the Schlow Centre Region Library. The Township's share is based on an annual presentation made to the Board of Supervisors by the Library. For further details, please refer to the 2014 COG Budget.

YEAR	AMOUNT
2014	\$365,325
2013	\$339,096
2012	\$325,059
2011	\$318,685
2010	\$314,745

### **458 SENIOR CITIZENS**

#### **458.530 CRCOG Senior Center**

**2013 Budget \$12,831**

**2014 Budget \$16,383**

This line item represents Ferguson Township's share of the CRCOG funding for the Senior Center. The Township's share is based on actual use rather than the COG formula. For further details, please refer to the 2014 COG Budget.

YEAR	AMOUNT
2014	\$16,383
2013	\$12,831

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

2012	\$16,615
2011	\$19,395
2010	\$24,246

### **458.540 Ferguson Seniors**

**2013 Budget \$500**

**2014 Budget \$500**

In previous years, the Township has supported two senior citizen groups: the Centre Region Senior Citizen Center that is operated out of the Fraser Street Plaza, and the second being the Ferguson Township Senior Citizens Group that meets occasionally at various locations. The Ferguson Township Senior Citizen Group annually requests an allocation of \$500, which is included in this budget.

### **461 NATURAL RESOURCE CONSERVATION**

### **461.540 Spring Creek Watershed Commission Contribution**

**2013 Budget \$500**

**2014 Budget \$575**

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

### **461.541 Spring Creek Watershed Monitoring**

**2013 Budget \$4,840**

**2014 Budget \$5,000**

This line item represents an annual contribution towards the Spring Creek Watershed monitoring project. The Township has participated in this program annually for the past 5 years and the Clearwater Conservancy is not seeking any change in the contribution in 2014.

### **463 ECONOMIC DEVELOPMENT**

### **463.540 Economic Development**

**2013 Budget \$25,000**

**2014 Budget \$25,000**

This line item is to account for expenditures related to local economic development activities. For 2014, this amount is proposed to assist in the efforts of the CBICC (Chamber of Business and Industry of Centre County) to attract new business to the area. It is suggested that this appropriation be a placeholder and that the actual distribution be contingent on the funding effort of other Centre County municipalities. The Board should determine the actual distribution after these other municipal contributions are known.

### **472 DEBT SERVICE-INTEREST**

### **472.390 Interest on Escrow Accounts**

**2013 Budget \$1,750**

**2014 Budget \$1,750**

This is for accumulated interest on escrow monies held by the Township. Interest is paid on funds that the township hold in escrow for improvements required in conjunction with land development plans.

### **481 EMPLOYER TAXES**

### **481.192 Employer Social Security**

**2013 Budget \$252,217**

**2014 Budget \$260,424**

Employer contributions toward social security remain at 7.65% of gross payroll in accordance with Federal law.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

This is for accumulated interest on escrow monies held by the Township. Interest is paid on funds that the township hold in escrow for improvements required in conjunction with land development plans.

### **481 EMPLOYER TAXES**

**481.192 Employer Social Security** **2013 Budget \$252,217**      **2014 Budget \$260,424**

Employer contributions toward social security remain at 7.65% of gross payroll in accordance with Federal law.

**481.194 Employer Unemployment Compensation** **2013 Budget \$9,092**      **2014 Budget \$10,415**

Through the Pennsylvania Municipal League (PML), the Township secures its unemployment compensation insurance needs. For 2013, the Township is paying a rate of 1.91% of gross payroll on the first \$8,500 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.

Beginning in 2013, the maximum taxable wage limit for the calculation of the employer's tax began increasing. The limit is scheduled to increase annually for the at least the next several years to a maximum of \$10,000. The limit for 2014 is \$8,750. The rate of tax is budgeted at 1.91% for 2014.

### **483 EMPLOYER PAID BENEFITS**

**483.197 Gross Pension Expense** **2013 Budget \$350,352**      **2014 Budget \$362,059**

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 Act205 funding is listed separately as revenue.

Description	Amount
Police MMO	\$195,283
Non-Uniform MMO	\$166,776
Gross Township pension expense	\$362,059
Less Estimated State Funding	-\$279,674
Net Township pension expense	\$82,385

### **486 INSURANCE**

**486.351 Property & General Liability Insurance** **2013 Budget \$41,589**      **2014 Budget \$45,748**

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** **2013 Budget \$34,320**      **2014 Budget \$37,752**

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

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**

**2013 Budget \$16,930**

**2014 Budget \$18,623**

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**

**2013 Budget \$128,435**

**2014 Budget \$181,218**

This line item represents the workers compensation coverage for employees while on duty as required by federal law. The Township contracts with Penn Prime as its source of workers compensation insurance coverage. Workers compensation costs are dependent on the job classifications of employees and the total payroll. Job classifications such as Police and Public Works have a high-risk level for injury and therefore the rates are significantly higher for these classifications than others are. For 2014, the experience modification has increased above the group average of 1.00, based on claims over the past three years. This significantly increases the Townships cost for coverage. This does not represent any discounts that the Township may receive.

### **486.355 Vehicle Insurance**

**2013 Budget \$13,480**

**2014 Budget \$14,828**

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.

## **487 EMPLOYEE BENEFITS**

### **487.187 Health Insurance Waivers**

**2013 Budget \$27,093**

**2014 Budget \$38,960**

This account reflects the 20% cost of payments made to employees in lieu of health insurance coverage. This amount is based on five employees opting out of insurance.

### **487.195 Health Insurance**

**2013 Budget \$647,547**

**2014 Budget \$598,416**

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 the Blue Cross network of providers. Due to the continued percentage increases in health coverage costs significantly above the inflation rates, the Township is increasing the deductibles and copays that employees pay beginning in 2014. This change is expected to completely offset the health coverage cost increases for one year and reduce the Township cost of health coverage in the future. In 2014, dental and vision coverages are budgeted separately.

### **487.196 Vision Insurance**

**2013 Budget \$0**

**2014 Budget \$7,740**

The township contracts with Davis Vision through the Pennsylvania Municipal Health Insurance Cooperative. For 2014, vision coverage is budgeted separately. In 2013, this line item was included in the total cost for health coverage.



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

<b><u>487.197 Health Savings Account</u></b>	<b>2013 Budget \$5,000</b>	<b>2014 Budget \$5,000</b>
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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 10 employees qualify for this program.

<b><u>487.198 Dental Insurance</u></b>	<b>2013 Budget \$0</b>	<b>2014 Budget \$38,511</b>
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The Township contracts with United Concordia through the Pennsylvania Municipal Health Insurance Cooperative. For 2014, dental coverage is budgeted separately. In 2013, this line item was included in the total cost for health coverage.

<b><u>487.199 Life Insurance</u></b>	<b>2013 Budget \$11,123</b>	<b>2014 Budget \$8,141</b>
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Group term life insurance is budgeted for \$80,000 of coverage of life insurance. Hartford Insurance provides this policy.

<b><u>487.200 Short Term Disability Insurance</u></b>	<b>2013 Budget \$9,496</b>	<b>2014 Budget \$7,346</b>
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This insurance provides all employees up to 26 weeks of compensation at 60% of salary up to \$350 per week. Sickness is covered on the 8th day; injuries are covered on the first day. This benefit is for non-work-related losses, and does not duplicate the Worker Compensation insurance. Hartford Insurance provides this policy.

### 489 CONTINGENCY

<b><u>489.112 Salaries &amp; Wages Merit Increases</u></b>	<b>2013 Budget \$22,840</b>	<b>2014 Budget \$28,124</b>
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Since 1996, the Township has had a merit increase program that provides for an employee to move through his or her salary grade incrementally based on performance. Each year, the Department Heads and Township Manager have completed evaluations for all non-uniform employees and based on the results of the performance evaluations, recommendations for merit increases for those employees. For 2014, the merit budget is recommended to be up to 1.5% of the base salary.

<b><u>489.117 Deferred Compensation</u></b>	<b>2013 Budget \$17,503</b>	<b>2014 Budget \$18,944</b>
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This line item accounts for the deferred compensation provided to the Township Manager and Chief of Police under employment agreements.

<b><u>489.300 General Expense - Uncommitted Reserve</u></b>	<b>2013 Budget \$30,000</b>	<b>2014 Budget \$26,000</b>
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The Township's Budget is providing a contingency for general expenses to account for unexpected expenses. This funding is made available to the Board of Supervisors to enable them to respond readily to funding needs without affecting other accounts within the budget.

### 492 INTERFUND OPERATING TRANSFERS

<b><u>492.004 Transfer to Transportation Improvement Fund</u></b>	<b>2013 Budget \$1,269,280</b>	<b>2014 Budget \$1,373,531</b>
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## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

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. This fund will accept the transfer of funds from the General Fund as follows: (note these are estimates based on the projected tax basis for each tax).

Real Estate Tax (0.61 mils)	Calculation: estimated 2014 collection (\$1,334,356) x 0.25185797	\$336,068
Real Estate Transfer Tax (0.75%)	Calculation: estimated 2014 collection (\$1,000,000) x 0.60	\$600,000
Earned Income Tax (0.1%)	Calculation: estimated 2014 collection (\$6,124,474) x 0.07142857143	\$437,463

**492.016 Transfer to General Obligation Fund** **2013 Budget \$560,000      2014 Budget \$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.

**492.019 Transfer to Agricultural Preservation Fund** **2013 Budget \$15,000      2014 Budget \$30,000**

The Agricultural Preservation fund was established in 1999 to allow the Township to participate in purchasing agricultural easements within the Township. Transfers are made from the General Fund to maintain a 3-year rolling average Fund Balance of \$80,000 to \$90,000 at the Board's request.

**492.030 Transfer to Capital Reserve Fund** **2013 Budget \$1,750,000      2014 Budget \$500,000**

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

FERGUSON TOWNSHIP											
2014 BUDGET											
SPECIAL REVENUE FUNDS											
02 STREET LIGHT FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
341 INTEREST REVENUE											
341.000	Interest Revenue	10	5	4	10	5	50.0%	5	5	(5)	-50.0%
383 SPECIAL ASSESSMENTS											
383.110	Street Light Assessments	11,533	12,000	12,342	12,000	7,854	65.5%	8,000	8,000	(4,000)	-33.3%
TOTAL STREET LIGHT FUND REVENUES		11,542	12,005	12,346	12,010	7,859	65.4%	8,005	8,005	-4,005	-33.3%
EXPENDITURES											
434 STREET LIGHTS											
434.361	Street Light Services	11,762	11,134	12,198	14,000	13,275	94.8%	13,275	13,275	(725)	-5.2%
TOTAL STREET LIGHT FUND EXPENDITURES		11,762	11,134	12,198	14,000	13,275	94.8%	13,275	13,275	-725	-5.2%
EXCESS REVENUE OVER EXPENDITURES		-220	871	149	-1,990	-5,416	272.1%	-5,270	-5,270	-3,280	164.8%
BEGINNING FUND BALANCE						13,410			7,994		
ENDING FUND BALANCE						7,994			2,724		

# FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

## SPECIAL REVENUE FUNDS

### 02 STREET LIGHT FUND

#### REVENUES

#### **341 INTEREST REVENUE**

##### **341.000 Interest Revenue**

**2013 Budget \$10**

**2014 Budget \$5**

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in the PLGIT (Pennsylvania Local Government Investment Trust), Jersey Shore State Bank as well as certificates of deposits at various banks. In addition, based on the current interest rate on funds maintained at Jersey Shore State Bank, the Township is moving funds from PLGIT to Jersey Shore State Bank.

#### **383 SPECIAL ASSESSMENTS**

##### **383.110 Street Lighting Assessment**

**2013 Budget \$12,000**

**2014 Budget \$8,000**

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 tax duplicate for 2013, the front footage is estimated to be 109,000 feet. Due to the available fund balance, it is recommended to maintain the current rate for one more year at 11 cents (\$.11) per front foot.

#### EXPENDITURES

#### **434 STREET LIGHTS**

##### **434.361 Street Lights**

**2013 Budget \$14,000**

**2014 Budget \$13,275**

There are currently 39 streetlights maintained by the Township plus another 55 maintained by West Penn Power. Since streetlights are unmetered, the budget is based on actual billing for 2013.

Following is a detail of the fixture charges and estimated electrical charges

(2) 21,500 Lumen MV @ \$12.24/ea./mo	\$294	(26) 8,150 Lumen MV @ \$7.25/ea./mo	\$2,262
(11) 9,500L MU CUST @ \$3.57/ea./mo	\$471	(28) 9,500L SV CUST @\$3.57/ea./mo	\$2,000
(2) 9,500L SV @ \$8.77/ea./mo	\$210	(1) 11,500 Lumen MV @ \$10.12/mo	\$121

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

(15) 8,150 Lumen MV @\$ 7.25/ea./mo	\$1,305	(1) 9,500L SV OL @ \$9.42/mo	\$113	
(5) 50,000L COBRA @ \$17.87/ea./mo	\$1,072	(3) 22,000L SV COBRA @ \$11.86/ea./mo	\$427	
Electric Usage Estimate	\$5,000			

FERGUSON TOWNSHIP											
2014 BUDGET											
SPECIAL REVENUE FUNDS											
03 HYDRANT FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
341 INTEREST REVENUE											
341.000	Interest Revenue	18	11	10	10	10	100.0%	5	5	(5)	-50.0%
378 WATER SYSTEM											
383.020	Hydrant Assessments	33,005	33,857	26,633	27,000	21,675	80.3%	21,675	21,675	(5,325)	-19.7%
392 INTERFUND TRANSFERS											
392.001	Transfers from General Fund (01)	0	0						0	0	n/a
TOTAL HYDRANT FUND REVENUES		33,023	33,868	26,642	27,010	21,685	80.3%	21,680	21,680	-5,330	-19.7%
EXPENDITURES											
448 WATER SYSTEM											
448.363	Hydrant Service	28,050	28,140	27,810	28,140	28,230	100.3%	28,230	28,230	90	0.3%
TOTAL HYDRANT FUND EXPENDITURES		28,050	28,140	27,810	28,140	28,230	100.3%	28,230	28,230	90	0.3%
EXCESS REVENUE OVER EXPENDITURES		4,973	5,728	-1,168	-1,130	-6,545	579.2%	-6,550	-6,550	-5,420	479.6%
BEGINNING FUND BALANCE						28,463			21,918		
ENDING FUND BALANCE						21,918			15,368		

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### 03 HYDRANT FUND

#### REVENUES

#### 341 INTEREST REVENUE

##### **341.000 Interest Revenue**

**2013 Budget \$10**

**2014 Budget \$5**

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in the PLGIT (Pennsylvania Local Government Investment Trust), Jersey Shore State Bank as well as certificates of deposits at various banks. In addition, based on the current interest rate on funds maintained at Jersey Shore State Bank, the Township is moving funds from PLGIT to Jersey Shore State Bank.

#### 378 WATER SYSTEM

##### **378.020 Hydrant Assessments**

**2013 Budget \$27,000**

**2014 Budget \$21,675**

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 current fund balance in the Hydrant fund, the fire hydrant assessment was reduced to 3 cents per linear foot in 2013. This rate is recommended to remain the same for 2014. Based on the 2013 tax duplicate, the total front footage is calculated to be 722,500 lineal feet. The distribution of fire hydrants are as follows:

Rock Springs Water Company (28)	State College Borough Water Authority (309)
---------------------------------	---

#### EXPENDITURES

#### 448 WATER SYSTEM

##### **448.363 Hydrant Services**

**2013 Budget \$28,140**

**2014 Budget \$28,230**

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. The Township pays for the following hydrants:

Rock Springs Water Company    28 hydrants @ \$15.00/hydrant /year	\$420
State College Borough Water Authority    309 hydrants @ \$22.50/hydrant/qtr.	\$27,810

# FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

## 35 LIQUID FUELS FUND

### REVENUE

#### 341 INTEREST REVENUE

##### **341.000 Interest Revenue**

**2013 Budget \$100**

**2014 Budget \$100**

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in the PLGIT (Pennsylvania Local Government Investment Trust), Jersey Shore State Bank as well as certificates of deposits at various banks. In addition, based on the current interest rate on funds maintained at Jersey Shore State Bank, the Township is moving funds from PLGIT to Jersey Shore State Bank.

#### 355 STATE SHARED REVENUES

##### **355.020 State Liquid Fuel Grant**

**2013 Budget \$450,000**

**2014 Budget \$431,581**

The municipalities in the Commonwealth of Pennsylvania receive State Liquid Fuel Tax Grants (Acts 32 & 655) based on 20% of the liquid fuel tax on gasoline and diesel fuel. The allocation formula is based upon the 2010 Census and the current Township road mileage. The 2010 population was 17,690 and 92 miles of roadway.

The Act 655 payment is based on 80.45 road miles.

The Act 32 Turn-back maintenance rate remains at \$4,000 per mile based on 11.28 miles.

Recent payment history is listed below

YEAR	ACT 655	ACT 32
2014 estimate	\$386,461	\$45,120
2013 actual	\$401,427	\$45,120
2012 actual	\$406,693	\$45,120
2011 actual	\$351,892	\$45,120
2010 actual	\$343,180	\$45,120

### EXPENDITURES

#### 433 SIGNAL, SIGNS & MARKINGS

##### **433.610 Highway Pavement Markings**

**2013 Budget \$72,000**

**2014 Budget \$72,000**



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Ferguson Township will continue to implement its formalized 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**

#### **438.610 Contracted Maintenance**

**2013 Budget \$252,000      2014 Budget \$267,000**

This account is for the contracted maintenance on the Township's streets such as tar and chip, curb replacement and micro surfacing. Project streets will be identified by the Township Engineer

<b>ROADS – DESCRIPTION</b>	<b>COST</b>
Guiderail replacement on west end	\$10,000
Microsurfacing neighborhood program and select curb	\$242,000
Curb ramp replacements	\$15,000
<b>TOTAL LIQUID FUELS</b>	<b>\$267,000</b>

#### **438.245 Supplies and Materials**

**2013 Budget \$29,000      2014 Budget \$29,000**

This line item is for the purchase general road supplies such as asphalt, pipe, stone, concrete, sealing materials, etc.

### **439 CAPITAL PROJECTS**

#### **439.610 Capital Construction**

**2013 Budget \$0      2014 Budget \$353,000**

Projects planned utilizing liquid fuels funding in 2014 include paving Airport Road with FTPW forces, paving Selders Circle with contract forces and Rosemont Drive culvert.

Airport Road	\$22,000
Selders Circle Overlay and drainage	\$210,000
Rosemont Drive Box Culvert	\$121,000

FERGUSON TOWNSHIP											
2014 BUDGET											
DEBT SERVICE FUNDS											
16 GENERAL OBLIGATION FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
341 INTEREST REVENUE											
341.000	Interest Revenue	35	24	5					0	0	n/a
389 MISCELLANEOUS REVENUE											
389.000	Miscellaneous Revenue	1,744							0	0	n/a
392 INTERFUND OPERATING TRANSFERS-IN											
392.001	Transfers from General Fund	557,290	558,038	558,438	560,000	560,000	100.0%	560,000	560,000	0	0.0%
	SUBTOTAL	557,290	558,038	558,438	560,000	560,000	100.0%	560,000	560,000	0	0.0%
393 PROCEEDS FROM LONG TERM DEBT											
393.110	Bond Proceeds								0	0	n/a
393.200	Bond Premium								0	0	n/a
	SUBTOTAL	0	0	0	0	0		0	0	0	n/a
TOTAL GENERAL OB FUND REVENUE		559,068	558,062	558,443	560,000	560,000	100.0%	560,000	560,000	0	0.0%
EXPENDITURES											
401 ADMINISTRATION											
401.240	General Expense	500	550	550	600	600	100.0%	600	600	0	0.0%
471 DEBT SERVICE PRINCIPAL											
471.730	G/O Principal - Series 2009 (Refinance debt)	465,000	475,000	485,000	495,000	495,000	100.0%	505,000	505,000	10,000	2.0%
	SUBTOTAL	465,000	475,000	485,000	495,000	495,000	100.0%	505,000	505,000	10,000	2.0%
472 DEBT SERVICE INTEREST											
472.730	G/O Interest - Series 2009 (Refinance Debt)	91,113	81,696	72,084	63,088	63,088	100.0%	51,825	51,825	(11,263)	-17.9%
	SUBTOTAL	91,113	81,696	72,084	63,088	63,088	100.0%	51,825	51,825	-11,263	-17.9%
475 FISCAL AGENT FEES											
475.000	Payments to Bond Escrow								0	0	n/a
	SUBTOTAL	0	0	0	0	0		0	0	0	n/a
486 INSURANCE											
486.353	Bond Insurance								0	0	n/a
	SUBTOTAL	0	0	0	0	0		0	0	0	n/a

FERGUSON TOWNSHIP											
2014 BUDGET											
DEBT SERVICE FUNDS											
16 GENERAL OBLIGATION FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
492 INTERFUND OPERATING TRANSFERS-OUT											
492.030	Transfers to Capital Reserve Fund (30)								0	0	n/a
	SUBTOTAL	0	0	0	0	0		0	0	0	n/a
TOTAL GENERAL OB FUND EXPENDITURES											
		556,613	557,246	557,634	558,688	558,688	100.0%	557,425	557,425	-1,263	-0.2%
EXCESS REVENUE OVER EXPENDITURES											
		2,456	816	809	1,312	1,312	100.0%	2,575	2,575	1,263	96.3%
BEGINNING FUND BALANCE											
						835			2,147		
ENDING FUND BALANCE											
						2,147			4,722		

# FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

## 16 GENERAL OBLIGATION FUND

### REVENUES

#### 341 INTEREST REVENUE

**341.000 Interest Revenue** **2013 Budget \$5** **2014 Budget \$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

**392.001 Transfers From General Fund** **2013 Budget \$560,000** **2014 Budget \$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 2014, there is currently only one series outstanding.

### EXPENDITURES

#### 401 ADMINISTRATION

**401.240 General Expense** **2013 Budget \$600** **2014 Budget \$600**

Annually, M&T Bank Trust charges the Township as its paying agent on the bond issue.

#### 471 DEBT SERVICE PRINCIPAL

**471.730 General Obligation Note Principal – Series 2009 (Refinancing)** **2013 Budget \$495,000** **2014 Budget \$505,000**

During 2009, the Township obtained \$4.435 million in general obligation financing through a medium term bond issue. This issue refunds the General Obligation Bonds, series 2003, the General Obligation note, series 2005, and the General Obligation Bond, series 2002. The final payment on this bond will be in 2017.

PRINCIPAL DEBT SCHEDULE				
2013 – 495,000	2014 - \$505,000	2015 - \$520,000	2016 - \$535,000	2017 - \$550,000

#### 472 DEBT SERVICE INTEREST

**472.730 General Obligation Note Interest – Series 2009 (Refinancing)** **2013 Budget \$63,088** **2014 Budget \$51,825**

During 2009, the Township obtained \$4.435 million in general obligation financing through a medium term bond issue. This issue refunds the General Obligation Bonds, series 2003, the General Obligation note, series 2005, and the General Obligation Bond,

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

series 2002. The final payment on this bond will be in 2017.

	INTEREST DEBT SCHEDULE			
2013 - \$63,088	2014 - \$51,825	2015 - \$38,362	2016 - \$32,106	2017 - \$23,856

FERGUSON TOWNSHIP											
2014 BUDGET											
CAPITAL PROJECTS FUNDS											
18 PINEY RIDGE STREET FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
341 INTEREST REVENUE											
341.000	Interest Revenue	57	29	23	15	15	100.0%	15	15	0	0.0%
TOTAL PINEY RIDGE FUND REVENUE		57	29	23	15	15	100.0%	15	15	0	0.0%
EXPENDITURES											
439 CAPITAL PROJECTS											
439.610	Capital Construction	0				0		0	0	0	n/a
TOTAL PINEY RIDGE FUND EXPENDITURES		0	0	0	0	0		0	0	0	n/a
EXCESS REVENUE OVER EXPENDITURES											
		57	29	23	15	15	100.0%	15	15	0	0.0%
BEGINNING FUND BALANCE											
						88,130			88,145		
ENDING FUND BALANCE											
						88,145			88,160		

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### 18 PINEY RIDGE FUND

#### REVENUES

#### 341 INTEREST REVENUE

##### 341.000 Interest Revenue

**2013 Budget \$15**

**2014 Budget \$15**

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in the PLGIT (Pennsylvania Local Government Investment Trust), Jersey Shore State Bank as well as certificates of deposits at various banks. In addition, based on the current interest rate on funds maintained at Jersey Shore State Bank, the Township is moving funds from PLGIT to Jersey Shore State Bank.

#### EXPENDITURES

#### 439 HIGHWAY MAINTENANCE

##### 439.610 Capital Projects – Piney Ridge

**2013 Budget \$0**

**2014 Budget \$0**

No projects are currently planned for the Piney Ridge subdivision. This funding has been set aside from a contribution by the Ferguson Township Authority when the Piney Ridge subdivision received sanitary sewer service & for upgrades to the roads within the subdivision to Township standards.

FERGUSON TOWNSHIP											
2014 BUDGET											
CAPITAL PROJECTS FUNDS											
19 AGRICULTURAL PRESERVATION FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
341 INTEREST REVENUE											
341.000	Interest Revenue	39	22	21	15	15	100.0%	15	15	0	0.0%
392 INTERFUND OPERATING TRANSFERS											
392.001	Transfers from General Fund	15,000	15,000		15,000	15,000	100.0%	30,000	30,000	15,000	100.0%
TOTAL AG PRES FUND REVENUE		15,039	15,022	21	15,015	15,015	100.0%	30,015	30,015	15,000	99.9%
EXPENDITURES											
461 NATURAL RESOURCE CONSERVATION											
461.070	Ag Easement Purchases	0			23,100	20,882	90.4%	47,480	47,480	24,380	105.5%
TOTAL AG PRES FUND EXPENDITURES		0	0	0	23,100	20,882	90.4%	47,480	47,480	24,380	105.5%
EXCESS REVENUE OVER EXPENDITURES		15,039	15,022	21	-8,085	-5,867	72.6%	-17,465	-17,465	-9,380	116.0%
BEGINNING FUND BALANCE						90,944			85,077		
ENDING FUND BALANCE						85,077			67,612		



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### 19 AGRICULTURAL PRESERVATION FUND

#### REVENUES

#### 341 INTEREST REVENUE

##### **341.000 Interest Revenue**

**2013 Budget \$15**

**2014 Budget \$15**

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in the PLGIT (Pennsylvania Local Government Investment Trust), Jersey Shore State Bank as well as certificates of deposits at various banks. In addition, based on the current interest rate on funds maintained at Jersey Shore State Bank, the Township is moving funds from PLGIT to Jersey Shore State Bank.

#### 392 INTERFUND OPERATING TRANSFER

##### **392.001 Transfer from General Fund**

**2013 Budget \$15,000**

**2014 Budget \$30,000**

This line item accounts for the transfers from the General Fund to maintain the Ag Preservation Fund balance between \$80,000 and \$90,000 based on a 3-year rolling average, at the Board's request.

YEAR	BALANCE @ 12/31	3 YR ROLLING AVG
2014 estimated	\$67,612	\$81,211
2013 projected	\$85,077	\$88,981
2012 actual	\$90,944	\$85,923
2011 actual	\$90,923	\$75,895

#### EXPENDITURES

#### 461 AGRICULTURAL EASEMENT PURCHASES

##### **461.070 Agricultural Easement Purchase**

**2013 Budget \$23,100**

**2014 Budget \$47,480**

The County Agricultural Preservation Board is uncertain as this budget is being prepared whether funding will be available through federal or state sources for the purchase of agricultural conservation easements. There are farms in the Township that have a high ranking for conservation easement purchase. This budget does recommend a transfer of funding to the Agricultural Preservation Fund to improve the fund balance in anticipation of upcoming years' purchases.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

In 2014, the Agricultural Preservation Board may request that the Township participate in purchasing Agricultural Conservation Easements on three farms. Ripka Farm – 106 acres; Campbell Farm – 183.63 acres; and the Stewart Farm – 26.88 acres for a total of 316.51 acres. At the township's contribution rate of \$150 per acre this would result in a contribution of \$47,476.50

FERGUSON TOWNSHIP											
2014 BUDGET											
CAPITAL PROJECTS FUNDS											
30 CAPITAL RESERVE FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
341 INTEREST REVENUE											
341.000	Interest Revenue	6,620	2,873	11,550	3,000	8,500	283.3%	8,500	8,500	5,500	183.3%
SUBTOTAL		6,620	2,873	11,550	3,000	8,500	283.3%	8,500	8,500	5,500	183.3%
342 RENTS & ROYALTIES											
342.210	Lease of Codes Fire Trailer Building							10,000	10,000	10,000	n/a
SUBTOTAL		0	0	0	0	0		10,000	10,000	10,000	n/a
354 STATE GRANT REVENUES											
354.010	DCNR Grant Revenue					67,200		200,000	200,000	200,000	n/a
354.150	Recycling Equipment Grant Revenue		38,220						187,200	187,200	n/a
354.160	Miscellaneous Grant Revenue		9,900					35,000	35,000	35,000	n/a
SUBTOTAL		0	48,120	0	0	67,200		235,000	422,200	422,200	n/a
358 LOCAL GOVERNMENT SHARED PAYMENTS											
358.000	Recycling Equipment Shared Payments							10,400	10,400	10,400	n/a
SUBTOTAL		0	0	0	0	0		10,400	10,400	10,400	n/a
389 MISCELLANEOUS REVENUES											
389.000	Miscellaneous Revenue	374	150	2,731					0	0	n/a
389.010	Mobile Comm Post Capital Contributions	-5			6,100	0	0.0%	0	0	(6,100)	-100.0%
389.020	Mobile Comm Post Operating Revenue	2,063	6,984	4,452	7,010	4,200	59.9%	0	0	(7,010)	-100.0%
SUBTOTAL		2,432	7,135	7,183	13,110	4,200	32.0%	0	0	-13,110	-100.0%
391 SALE OF FIXED ASSETS											
391.100	Sale Of Fixed Assets	38,707	3,912	16,567	1,000	5,000	500.0%	1,000	1,000	0	0.0%
SUBTOTAL		38,707	3,912	16,567	1,000	5,000	500.0%	1,000	1,000	0	0.0%
392 INTERFUND TRANSFERS-IN											
392.001	Transfers From General Fund (01)	949,000	841,000	2,032,980	1,400,000	1,400,000	100.0%	500,000	500,000	(900,000)	-64.3%
SUBTOTAL		949,000	841,000	2,032,980	1,400,000	1,400,000	100.0%	500,000	500,000	-900,000	-64.3%
TOTAL CAP RESERVE FUND REVENUE		996,759	903,039	2,068,280	1,417,110	1,484,900	104.8%	764,900	952,100	-465,010	-32.8%

FERGUSON TOWNSHIP											
2014 BUDGET											
CAPITAL PROJECTS FUNDS											
30 CAPITAL RESERVE FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
EXPENDITURES											
401 ADMINISTRATION											
401.750	Administration Capital Purchases	38,147	7,921	31,633	15,000	2,500	16.7%	43,700	43,700	28,700	191.3%
407 INFORMATION TECHNOLOGY/FINANCE											
407.750	Information Tech Capital Purchases	24,113	33,332	60,702	229,000	195,000	85.2%	24,000	24,000	(205,000)	-89.5%
409 BUILDINGS & GROUNDS											
409.750	Buildings & Grounds Capital Purchases	16,357	24,347	42,931	78,500	48,500	61.8%	190,400	182,400	103,900	132.4%
409.760	Building Maintenance Fund Purchases		1,926	2,145		26,000			0	0	n/a
409.770	Wellness/Fitness Fund Purchases			262						0	n/a
SUBTOTAL		16,357	26,273	45,339	78,500	74,500	94.9%	190,400	182,400	103,900	132.4%
410 PUBLIC SAFETY											
410.750	Public Safety Capital Purchases	75,512	144,372	101,011	298,325	387,645	129.9%	156,615	146,115	(152,210)	-51.0%
410.374	Mobile Comm Post Capital Expenditures	631			20,592	14,405	70.0%	0	0	(20,592)	-100.0%
410.375	Mobile Comm Post Operating Expenditures	37	2,556	5,749	7,010	4,200	59.9%	0	0	(7,010)	-100.0%
SUBTOTAL		76,180	146,928	106,760	325,927	406,250	124.6%	156,615	146,115	-179,812	-55.2%
414 PLANNING & ZONING											
414.750	Planning & Zoning Capital Purchases	18,831	3,083	59,794	195,000	75,000	38.5%	167,370	167,370	(27,630)	-14.2%
430 PUBLIC WORKS											
430.750	Public Works Capital Purchases	111,790	35,079	68,953	279,844	483,474	172.8%	530,756	488,225	208,381	74.5%
430.760	Public Works Replacement Equipment	219,337	53,963		233,925	217,888	93.1%	168,525	168,525	(65,400)	-28.0%
SUBTOTAL		331,127	89,042	68,953	513,769	701,362	136.5%	699,281	656,750	142,981	27.8%
439 CAPITAL PROJECTS											
439.032	ROW Acquisition Costs	0						5,000	5,000	5,000	n/a
439.610	Capital Construction	485,407	48,074		138,000	27,000	19.6%	105,000	105,000	(33,000)	-23.9%
439.620	Pine Grove Mills Streetscape	0							0	0	n/a
SUBTOTAL		485,407	48,074	0	138,000	27,000	19.6%	110,000	110,000	-28,000	-20.3%
452 PARKS & RECREATION											
452.610	Parks & Rec-Projects		67,566	89,667						0	n/a
452.750	Parks & Rec-Capital Purchases	51,169	237,044	450,369	395,308	257,392	65.1%	746,674	546,674	151,366	38.3%
SUBTOTAL		51,169	304,610	540,036	395,308	257,392	65.1%	746,674	546,674	151,366	38.3%

FERGUSON TOWNSHIP											
2014 BUDGET											
CAPITAL PROJECTS FUNDS											
30 CAPITAL RESERVE FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
486 SELF INSURANCE											
486.356	Computer Self Insurance	3,270	5,554	1,459	6,000	2,000	33.3%	6,000	6,000	0	0.0%
TOTAL CAP RESERVE FUND EXPENDITURES											
		1,044,601	664,817	914,676	1,896,504	1,741,004	91.8%	2,144,040	1,883,009	-13,495	-0.7%
EXCESS REVENUE OVER EXPENDITURES											
		-47,842	238,223	1,153,604	-479,394	-256,104	53.4%	-1,379,140	-930,909	-451,515	94.2%
BEGINNING FUND BALANCE											
						2,271,641			2,015,537		
ENDING FUND BALANCE											
						2,015,537			1,084,628		

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

<b><u>30 CAPITAL RESERVE FUND</u></b>		
<b><u>REVENUES</u></b>		
<b>341 INTEREST REVENUE</b>		
<b><u>341.000 Interest Revenue</u></b>	<b>2013 Budget \$3,000</b>	<b>2014 Budget \$8,500</b>
In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in the PLGIT (Pennsylvania Local Government Investment Trust), Jersey Shore State Bank as well as certificates of deposits at various banks. In addition, based on the current interest rate on funds maintained at Jersey Shore State Bank, the Township is moving funds from PLGIT to Jersey Shore State Bank.		
<b>342 RENTS &amp; ROYALTIES</b>		
<b><u>342.210 Centre Region Codes Lease of Fire Trailer</u></b>	<b>2013 Budget \$0</b>	<b>2014 Budget \$10,000</b>
This line item represents the funding for the fire trailer constructed on the township property, leased by Centre Region Codes for training.		
<b>354 STATE GRANT REVENUE</b>		
<b><u>354.010 DCNR Grant Revenue</u></b>	<b>2013 Budget \$0</b>	<b>2014 Budget \$200,000</b>
A grant has been applied for from DCNR for the Westfield Park Project. Notice of the grant award has not been received as of 10/21/2013.		
<b><u>354.150 Recycling Equipment</u></b>	<b>2013 Budget \$0</b>	<b>2014 Budget \$187,200</b>
This line item represents the 90% (of cost) state grant funding for the grappler truck to be shared with Patton Township.		
<b><u>354.160 Miscellaneous Grant Revenue</u></b>	<b>2013 Budget \$0</b>	<b>2014 Budget \$35,000</b>
This line item represents the grant revenue from PennDOT Automated Red Light Enforcement Grant (ARLE)		
<b>358 LOCAL GOVERNMENT SHARED PAYMENTS</b>		
<b><u>358.000 Recycling Equipment Shared Payments</u></b>	<b>2013 Budget \$0</b>	<b>2014 Budget \$10,400</b>
This line item represents Patton Township's share (5% of cost) of the grappler truck purchased by the Township and shared with Patton Township		
<b>389 MISCELLANEOUS REVENUE</b>		
<b><u>389.010 Mobile Command Post Capital Contributions</u></b>	<b>2013 Budget \$6,100</b>	<b>2014 Budget \$0</b>
This line item represents the funds received for capital related contributions of the Mobile Command Post Vehicle. Beginning in 2014, no additional capital contributions will be made.		

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### **391 SALE OF FIXED ASSETS**

#### **391.100 Sale of Fixed Assets**

**2013 Budget \$1,000**

**2014 Budget \$1,000**

With the purchase of new trucks, cars, computers, and other miscellaneous items, the Township will sell the items that will be replaced. This is an estimated amount.

### **392 INTERFUND OPERATING TRANSFER**

#### **392.001 Transfer from General Fund**

**2013 Budget \$1,400,000**

**2014 Budget \$500,000**

This amount is budgeted as a transfer from the General Fund to the Capital Reserve Fund in order to cover the cost of the projected Capital Improvement expenditures.

### **EXPENDITURES**

#### **CAPITAL EXPENDITURES**

The following pages detail the 2014 Capital Expenditures taken from the Capital Improvement Program Plan, revised and updated based on current information.

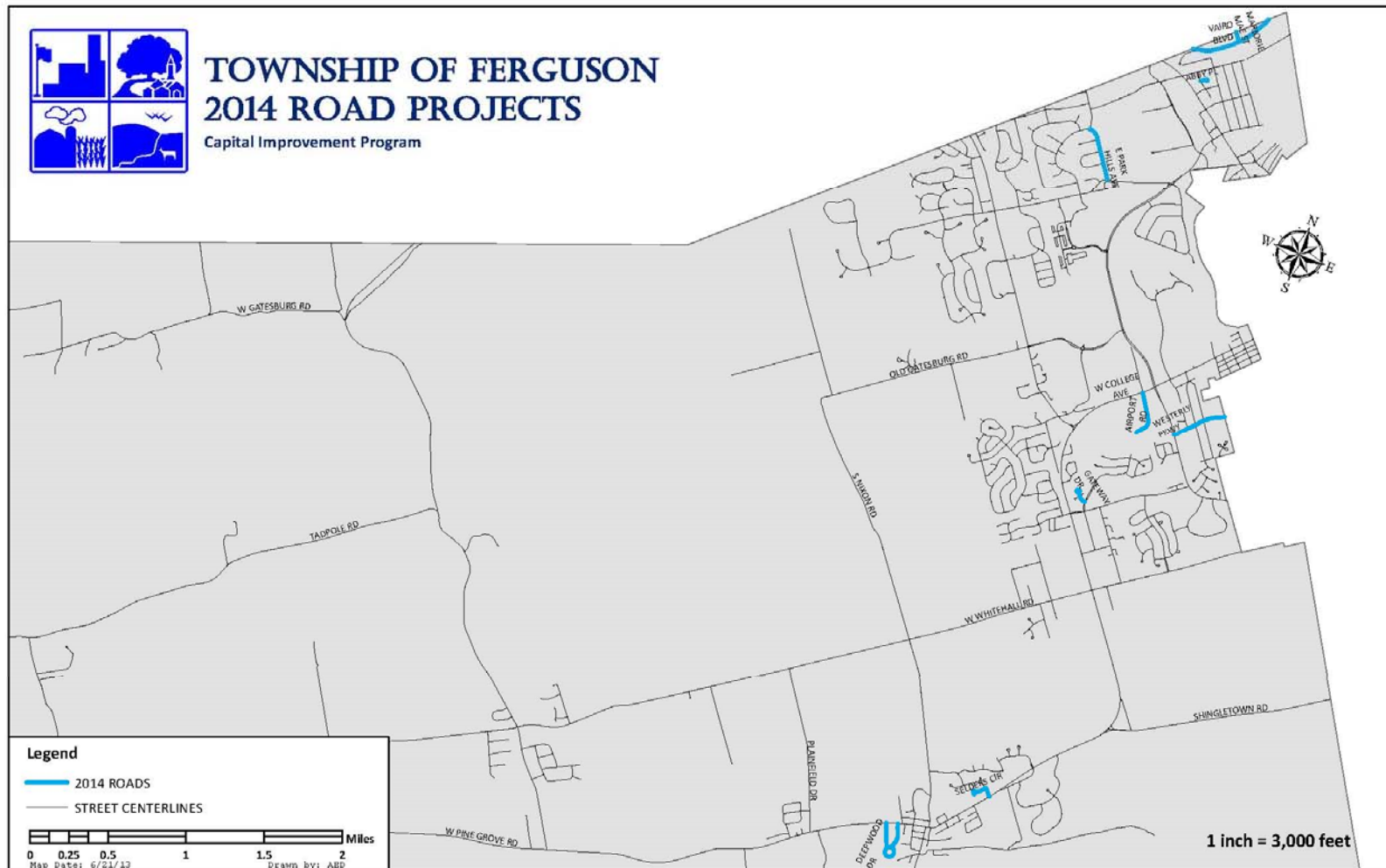
FERGUSON TOWNSHIP						
2014 BUDGET						
CAPITAL PROJECTS FUNDS - CAPITAL PROJECT CONSTRUCTION DETAIL						
PROJECT #	DESCRIPTION	32	18	30	35	TOTAL
		Transport Improvement	Piney Ridge	Capital Reserve	Liquid Fuels	
2013 PROJECTED						
	Paving/Tar & Chip Maintenance				included in non cons	0
	Road Materials & Supplies				included in non cons	0
	Microsurfacing & select curb replacement				included in non cons	0
	Microsurface Blue Course Drive				included in non cons	0
	Pavement Markings				included in non cons	0
	Old Gatesburg Road	448,000				448,000
	Whitehall Road	4,000,000				4,000,000
	Rosemont Drive					0
	Cherry Lane/Allen Street	280,000				280,000
	Aaron Drive	225,000				225,000
	Bristol Ave	200,000				200,000
	Seal Bike Paths			27,000		27,000
						0
						0
TOTAL PROJECTS		5,153,000	0	27,000	0	5,180,000
2014 BUDGET						
	Paving/Tar & Chip Maintenance				0	0
	Road Materials & Supplies				0	0
	Microsurfacing & select curb replacement				0	0
	Guiderail and curb ramps				0	0
	Pavement Markings				0	0
						0
	Selders Circle				210,000	210,000
	Selders Circle Drainage Right of Way			37,000		37,000



FERGUSON TOWNSHIP						
2014 BUDGET						
CAPITAL PROJECTS FUNDS - CAPITAL PROJECT CONSTRUCTION DETAIL						
PROJECT #	DESCRIPTION	32	18	30	35	TOTAL
		Transport Improvement	Piney Ridge	Capital Reserve	Liquid Fuels	
	Airport Road				22,000	22,000
	Blue Course & West College Ave ARLE (PennDOT grant)			35,000		35,000
	Bikepaths & Parking lots			33,000		33,000
	Rosemont Drive Culvert				121,000	121,000
	Westerly Parkway	219,000				219,000
	Vairo Blvd	237,000				237,000
	Gateway Drive	94,000				94,000
	Abby Place	32,000				32,000
	Deepwood	232,000				232,000
	Marjorie Mae	38,000				38,000
	East Park Hills	178,000				178,000
						0
TOTAL PROJECTS		1,030,000	0	105,000	353,000	1,488,000

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Following is a map of the 2014 Township Road Projects



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

ROADS - Description	Linear feet	Unit Price in Construction Year	Construction Year Cost
2014			
Microsurfacing and pavement preservation Township wide	1	\$242,000	\$267,000
Road Materials and Supplies	1	\$28,600	\$29,000
Airport Road materials and paver	1ls		\$22,000
Pavement Markings	1	\$71,500	\$72,000
Selders Circle - scratch and overlay, no curb	725	\$72	\$52,000
Selders Circle Drainage Pipe	400	\$330	\$132,000
Selders Circle Drainage Structures	2	\$13,200	\$26,000
Rosemont Drive Box Culvert - carryover from 2013	1	\$121,000	\$121,000
Subtotal Liquid Fuels			\$721,000
Selders Circle Drainage Project Right of Way (Appraisal, Legal, Acquisition)	1	\$37,000	\$37,000
Blue Course Drive & West College Ave Automated Red Light Enhancement (PennDOT grant)	1	\$35,000	\$35,000
Bike paths and Parking Lots Pavement Repair and Sealcoating	1	\$33,000	\$33,000
Subtotal Capital Reserve Fund			\$105,000
Westerly Parkway from Blue Course Drive to the Township/Borough line, recycle, fiber overlay - no curb, no storm pipe	1800	\$85	\$152,000
Westerly Parkway Inlet tops	19	\$1,210	\$23,000
Westerly Parkway ADA ramps	10	\$4,400	\$44,000
Vairo Boulevard, recycle, fiber overlay - no curb, no storm pipe	2800	\$85	\$237,000
Gateway Drive, base repair, scratch, fiber overlay	700	\$94	\$65,000

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Gateway Drive curb	1200	\$23	\$28,000
Gateway Drive ramps	0	\$4,400	\$0
Gateway Drive drainage	0	\$83	\$0
Gateway Drive inlet tops	1	\$1,210	\$1,000
Abby Place, mill, base repair, scratch, overlay	340	\$94	\$32,000
Abby Place curb	0	\$0	\$0
Abby Place ADA ramps	0	\$0	\$0
Abby Place drainage	0	\$0	\$0
Abby Place inlets	0	\$0	\$0
Deepwood Cross Street - recycle, fiber overly, no curb, no storm pipe	250	\$85	\$21,000
Deepwood Drive - recycle, fiber overly, no curb, no storm pipe	2490	\$85	\$211,000
Marjorie Mae - base repair and overlay	300	\$127	\$38,000
East Park Hills Ave between Circleville and Park Ln - base repair recycle, fiber overlay	1900	\$94	\$178,000
<b>TIF SUBTOTAL</b>			<b>\$1,030,000</b>
<b><u>TOTAL</u></b>			<b>\$1,856,000</b>

FERGUSON TOWNSHIP						
2014 BUDGET						
CAPITAL PROJECTS FUNDS						
30 CAPITAL RESERVE FUND EXPENDITURE DETAIL						
YEAR	CLASS	DESCRIPTION	2013		2014	
			BUDGET	PROJECTED	DEPT REQUESTED	MANAGER PROPOSED
EXPENDITURES						
401 ADMINISTRATION						
2013	VE	Replace Supervisors chairs	10,000			0
2013	IA	Team Building facilitator	2,500	0	5,000	5,000
2013	OF	Fire Resistant Safe	2,500	2,500		0
2014	VE	Replace Manager's Vehicle			24,500	24,500
2014	OF	Website Redesign			14,200	14,200
SUBTOTAL			15,000	2,500	43,700	43,700
407 INFORMATION TECHNOLOGY/FINANCE						
2013	IT	Consultant for Accounting System Replacement	20,000			0
2013/2014	IT	Replace PCs/Laptops	12,000		included in operating	ded in operating
2013/2014	IT	Software upgrades	3,000		included in operating	ded in operating
2013/2014	IT	Replace Accounting Software	125,000	125,000		0
2013	IT	New server for accounting software & OS	15,000	15,000		0
2013	IT	Replace telephone system	40,000	40,000		0
2013/2014	IT	Replace server (end of life)	10,000	0	15,000	15,000
2013/2014	IT	New switches for phone system (2)	4,000	15,000	0	0
2014	IT	Switch to replace existing (end of life)			7,500	7,500
2014	IT	Provide network access for the main meeting room			1,500	1,500
SUBTOTAL			229,000	195,000	24,000	24,000
409 BUILDINGS & GROUNDS						
2013/2014	IA	Building Equipment Fund Expenditures				0
2013/2014	IA	Employee Health/Wellness Expenditures				0
2013	BU	Seal/Stripe Parking Lot	5,000	5,000		0

FERGUSON TOWNSHIP						
2014 BUDGET						
CAPITAL PROJECTS FUNDS						
30 CAPITAL RESERVE FUND EXPENDITURE DETAIL						
YEAR	CLASS	DESCRIPTION	2013		2014	
			BUDGET	PROJECTED	DEPT REQUESTED	MANAGER PROPOSED
2013	BU	Shingle roof on salt shed	40,000	40,000		0
2013	BU	Door Closing Sensors 8 doors on PW building 1	3,500	3,500		0
2014		PW Building #1 Heaters			30,000	22,000
2014		FOB 5 doors and secuity			14,000	14,000
2014		Upgrade building security system			18,000	18,000
2014		Mobile generator connection			10,000	10,000
2014		Fire training trailer (COG reimburse)			83,400	83,400
2014		Fuel pumps/island/canopy			35,000	35,000
SUBTOTAL			48,500	48,500	190,400	182,400
410 PUBLIC SAFETY						
2013	PO	Vehicle Equipment Sinking Fund Approriation				0
2013	PO	replacement stocks for M16 rifles	1,500	1,500		0
2013	PO	Shot guns/Shot Guns for patrol cars	2,700	2,700		0
2013	PO	Fencing for regional shooting range	4,500	4,500		0
2013	PO	patrol car diagnostic tool	5,000	5,000		0
2013/2014	PO	Ballistic Vests (4)(7)	7,000	7,000	ded in operating	ded in operating
2013	PO	Property storage upgrades (for accreditation)	7,120	7,120		0
2013/2014	VE	CNG Conversion for one vehicle	12,000	12,000	31,500	21,000
2013	PO	Equipment for cell phone forensic investigation unit	12,600	12,600		0
2013	PO	Accreditation consulting fees	15,000	15,000		0
2013/2014	VE	Police Vehicles & Accessories	108,225	130,225	40,000	40,000
2013	PO	800 MHZ radio system upgrade (paid out of existing funds	112,680	190,000		0
2014	PO	Ballistic Shield			2,500	2,500
2014	PO	Crime scene camera			2,815	2,815
2014	PO	Accreditation software			3,800	3,800
2014	PO	Digital Speed Sign			4,500	4,500

FERGUSON TOWNSHIP						
2014 BUDGET						
CAPITAL PROJECTS FUNDS						
30 CAPITAL RESERVE FUND EXPENDITURE DETAIL						
YEAR	CLASS	DESCRIPTION	2013		2014	
			BUDGET	PROJECTED	DEPT REQUESTED	MANAGER PROPOSED
2014	PO	Interview room recording system			16,500	16,500
2014	PO	Records Management Update			55,000	55,000
SUBTOTAL			288,325	387,645	156,615	146,115
414 PLANNING & ZONING						
2013	IA	Streetscape Improvement Allocation	75,000	75,000	75,000	75,000
2013	IA	Consultant Rewrite of Subdivision Ordinances	70,000	0	70,000	70,000
2014	IA	Revision of Terraced Streetscape & TTD			19,300	19,300
2014	PL	Sound level meter			3,070	3,070
SUBTOTAL			145,000	75,000	167,370	167,370
430 PUBLIC WORKS						
2013/2014	VE	Public Works Replacement Equipment Expenditures	446,004	446,004	168,525	168,525
2013/2014	IN	Emergency Backup Power for Traffic Signals	17,850	0	35,700	35,700
2013/2014	IN	Wireless or Fiber connection for traffic signals	9,000	4,430		0
2013/2014	IN	UPS Battery Replacements	1,890	1,890	0	0
2013/2014	IN	Traffic Signal LEDs	8,925	0	9,000	9,000
2013/2014	CO	Handheld data collector	4,000	5,760		0
2013	CO	Color Plotter	11,000	11,000		0
2013	CO	Power Washer	4,700	4,250		0
2013	CO	V-plow	4,900	4,840		0
2014	VE	Truck with Grappler (shared with Patton)(liquid fuels grant 90%)			208,000	208,000
2014	CO	4 ton asphalt trailer			22,531	0
2014	VE	Used Bucket Truck			60,000	40,000
2014	CO	4 Leaf Boxes			20,000	20,000
2013/2014	CO	Automatic Salt Controllers	5,500	5,300	7,000	7,000

FERGUSON TOWNSHIP						
2014 BUDGET						
CAPITAL PROJECTS FUNDS						
30 CAPITAL RESERVE FUND EXPENDITURE DETAIL						
YEAR	CLASS	DESCRIPTION	2013		2014	
			BUDGET	PROJECTED	DEPT REQUESTED	MANAGER PROPOSED
		SUBTOTAL	513,769	483,474	530,756	488,225
452 PARKS & RECREATION						
2013	PA	Sealcoat/Stripe Homestead and Autumnwood Parking areas	10,000	3,656		0
2013/2014	PA	Park Signs	10,000	9,875		0
2013/2014	PA	Tudek Park Phase 3		87,797		0
2013/2014	PA	7.5 acres Westfield/Hillside Farms (Doris Sunday property)	55,895	55,895		0
2013/2014	PA	Homestead Park		34,650		0
2013/2014	PA	S&A Babe Ruth Field Improvements			200,000	0
2013/2014	PA	Westfield/Hillside Farms Phase 1	200,000	500	455,774	455,774
2013/2014	PA	Park Trees (various locations)	6,000	6,500	9,200	9,200
2013/2014	PA	Park Amenities (benches, trash, grills, doggie)	12,763	2,151	13,400	13,400
2013/2014	PA	Playground Safety & Update Program	66,000	56,368	31,900	31,900
2013	PA	Replace Picnic Pavillion-Homestead Park	34,650		36,400	36,400
						0
		SUBTOTAL	395,308	257,392	746,674	546,674
486 SELF INSURANCE						
2013/2014		Computer Self Insurance	6,000	2,000	6,000	6,000
		SUBTOTAL	6,000	2,000	6,000	6,000
TOTAL CAP RESERVE FUND EXPENDITURES			1,640,902	1,451,511	1,865,515	1,604,484

\* Class Codes BU=buildings & grounds, CE=communications equip, CO=construction equipment, IA=intangible assets, IN=infrastructure, IT=information technology  
 PL=planning equipment  
 LA=land, LI=land improvements, OF=office equipment, PA=parks & rec, PO=police equipment, SO=software, TL=tudek land, TU=tudek park, VE=vehicles



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

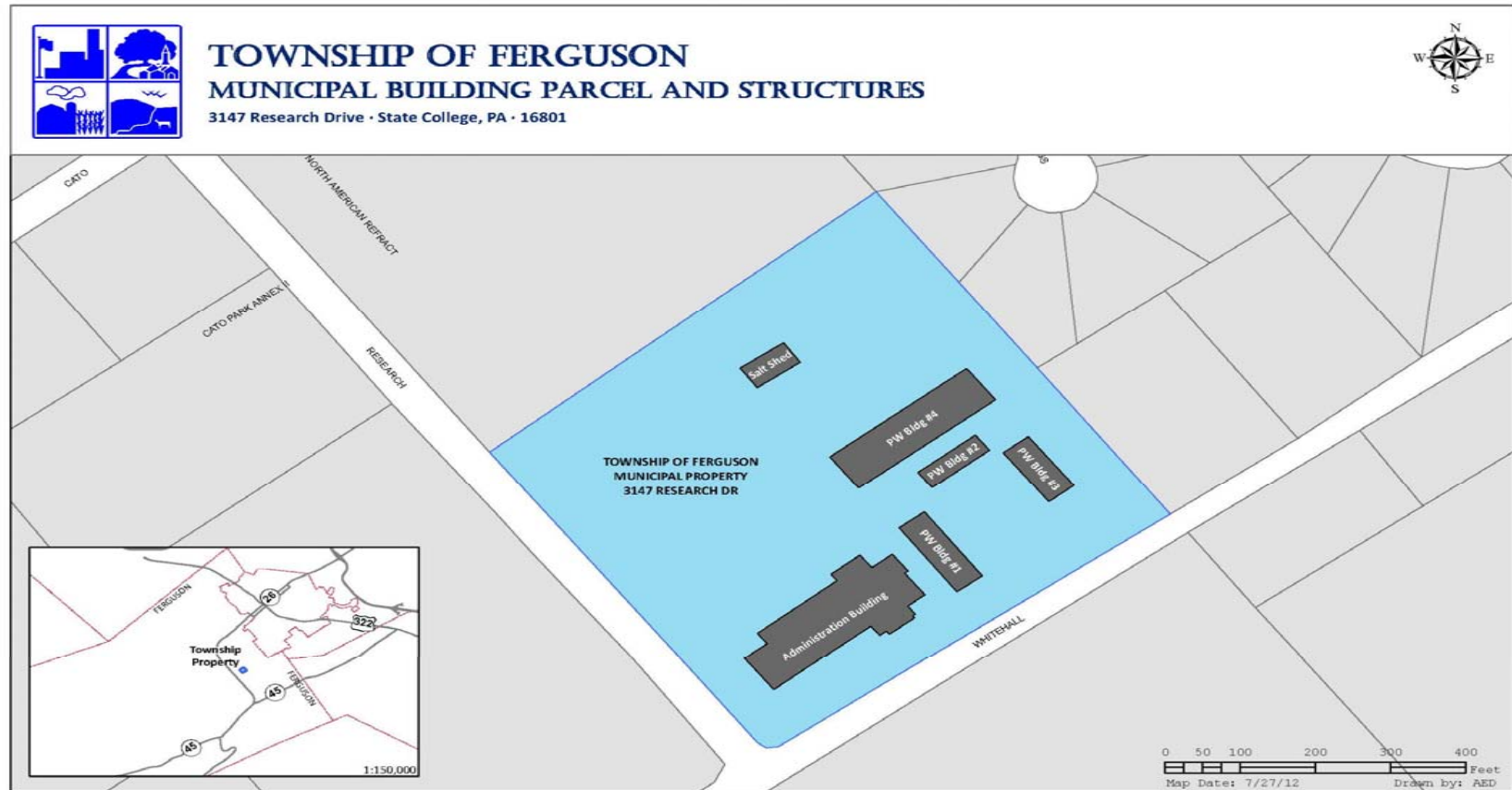
DETAIL OF CAPITAL EXPENDITURES	
401.750 ADMINISTRATION	
<b><u>Team Building Facilitator</u></b>	\$5,000
A result of the Community Survey was a perception by the respondents that the Board and staff need to develop better cohesiveness, improve approaches, communication and dialogue with citizens during public meetings and finally to implement the Strategic Plan mission, vision, core values, goals and objects. Using an experienced consultant is suggested to facilitate this development.	
<b><u>Replace Manager's Vehicle</u></b>	\$24,500
The Manager's existing vehicle will be transferred to the Public Works/Engineering department or Planning and Zoning department and one of the existing vehicles will be rotated out. Hybrid and fuel-efficient type models will be considered for purchase.	
<b><u>Web Site Redesign</u></b>	\$14,200
The staff has been evaluating the current township web site hosting and reviewing other web site design and hosting options. The current site hosted by GovOffice is very limiting and has limited flexibility. Staff is recommending changing the web hosting and design service to EvoGov. This web designer has a more robust and flexible platform and allows for greater creativity, video, and visual changes.	
407.750 FINANCE/IT	
<b><u>Replace One Server</u></b>	\$15,000
The current servers are nearing the end of their operating life of 5 to 7 years. This is to replace one server and includes Windows Server operating system.	
<b><u>Replace One Switch</u></b>	\$7,500
This is additional 48-port switch to handle the additional capacity needs of the network. This is needed for the number of access ports in the township. Only the access ports that are needed are activated in accordance with best security practices.	
<b><u>Configure the Main Meeting Room Network Access</u></b>	\$1,500
This is to install network access in the main meeting room for the Board of Supervisors and Department Heads. This would include a small switch, associated wiring and termination to the user's spaces.	

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### 409.750 BUILDINGS & GROUNDS

#### Buildings & Grounds Capital Items

Following is a map of the township office complex.



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

BUILDINGS AND GROUNDS			
	NEW BUILDING EQUIPMENT 409.750	REPLACEMENT EQUIPMENT FUND 409.760	FITNESS EQUIPMENT/ WELLNESS FUND 409.770
<b>PROJECTED BEGINNING BALANCE 2014</b>		<b>\$156,948</b>	<b>\$2,106</b>
PW Bldg. 1 garage - replace Reznor heaters with closed combustion gas heaters	\$22,000		
Upgrade door security system and add 5 doors	\$14,000		
Upgrade building camera system	\$18,000		
Mobile generator hook up	\$10,000		
Fire training trailer site plan	\$10,000		
Fire training trailer concrete pad 40 x 50	\$7,400		
Fire training trailer structure 2000 square feet	\$56,000		
Fire training trailer pervious paver driveway and site work	\$10,000		
Fuel pump dispensers, island and canopy	\$35,000		
Building equipment capital replacement fund		\$27,000	
Health/Wellness/Fitness			\$2,000
<b>SUBTOTALS</b>	<b>\$182,400</b>	<b>\$27,000</b>	<b>\$2,000</b>
<b>ENDING BALANCE 2014</b>		<b>\$183,948</b>	<b>\$4,106</b>

The budget accounts for the actual planned expenditures for capital equipment rather than the transfer of funds from the general fund to the sinking fund. The basis for this is the fact that a transfer from one fund to another is not an expenditure. No funds leave the township in exchange for a fixed asset. It is merely a transfer from one bank and fund to another bank and fund.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

The new building equipment is not a separate bank account. It is included in the Capital Reserve account. The replacement building equipment capital sinking fund reserve account was created in 2007 to provide sufficient resources to replace specific building items greater than \$1,000 as listed below:

		EXPECTED REPLACEMENT DATE	
ITEM	LIFE		AMOUNT
HVAC Roof units	15 Years	2021	\$250,000
Roof	15 Years	2021	\$60,000
Overhead doors	15 Years	2021	\$50,000
Miscellaneous items	15 Years	As needed	\$50,000

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### 410.750 PUBLIC SAFETY

The proposed five year Capital Improvement Budget is based on currently known information and the Township's Strategic Plan. It includes fleet rotation based on a 5-year cycle of 2 to 3 vehicles per year, depending on condition of the vehicle. Below is the current fleet replacement schedule.

Vehicle #	FT-1	FT-2	FT-3	FT-4	FT-5	FT-6	FT-7	FT-8	FT-10	FT-11	FT-12	FT-13	FT-14	FT-17	EVOC -2	FT-20	FT-21
Year / Make	2013 Chev Tahoe	2009 Ford Crown Victoria	2013 Chev Tahoe	2012 Chev Caprice	2011 Chev Caprice	2012 Chev Caprice	2009 Ford Crown Victoria		2010 Ford Fusion	2013 Chev Tahoe	2004 Ford Crown Victoria	2004 Chevy Impala	2011 Chev Tahoe	2008 Impala	2008 Ford Crown Victoria	2000 MCV	CRV 1995 Ford
Twp ID	100046	100196	100045	100043	100255	100048	100195		100253	100044	100010	100035	100254	100123	100193		100252
In Service	May-13	Jun-09	May-13	Oct-12	Aug-12	Oct-12	Jun-09		Apr-12	May-13	Apr-04	Nov-08	Aug-12	Mar-10	Oct-12	Jul-05	Jun-08
Assignment	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	C.I.	Patrol	All	C.I.	Patrol	Admin	EVOC	Spec	CP/CM
CNG	Y		Y							Y							
Radio	XTL2500	MCS2000	XTL2500	XTL2500	XTL2500	XTL2500	XTL5000		No	XTL5000	MVA	MVA	MCS2000	MCS2000	MCS2000	Multiple	MVA
	2013		2013	2013	2013	2013	2009			2009							
MCT Model / In	M-6 (2010)	M-6 (2009)	M-6 (2010)	M-6 (2010)	M-6 (2010)	M-6 (2010)	M-6 (2009)		None	M-6 (2010)	None	None	M-6 (2010)	None	None		None
VASCAR/ In	VASCAR	VASCAR	VASCAR	VASCAR	VASCAR	VASCAR	VSPEC 2009		N/A	VASCAR	N/A	N/A	N/A	N/A	N/A		N/A
Est. Rplcmt	2018	2014	2018	2017	2016	2017	2015	2015	2017	2018	2015	2014	2016	2016		N/A	N/A
Color	Bl/Gray	White	Bl/gray	Silver	Silver	Silver	Dk Blue		Gold	Bl/Gray	Gray	Gray	Silver	Black	White	White	
Registration	MG4783G	MG6466E	MG4785G	MG3039G	MG7642F	MG3038G	EDD0010		GFW2466	MG4784G	EDE2416	DYZ7747	MG6670F	HJS9895	MG7443D	95356MG	MG4227B
Mileage May 2013	267	111,598	1,336	12,644	47,780	10,602	40,112		22,764	507	82,924	51,516	30,883	22,632	120,783	4,939	187,126

### Police Vehicles and Accessories

**\$40,000**

One patrol vehicle is due for replacement. One vehicle originally budgeted for 2014 was purchased in 2013 to replace 2004 Impala that was totaled.

Replace 2009 Ford Crown Victoria (FT-2)	\$32,000
Equipment and installation	\$8,000
<b>TOTAL</b>	<b>\$40,000</b>

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Note: Equipment and installation costs have increased due to the need to replace light bars and VASCAR units as marked patrol vehicles are replaced. Additionally, police equipment in vehicles is now being purchased locally and no longer from the car dealership. The current light bar LED light modules are starting to burn out and repair is cost prohibitive (more than half of a new bar). Our Current VASCAR units are approaching 10 years old, and are beginning to need repaired more frequently. VASCAR units will be replaced with VASCAR Plus III c units, which will better read the digital signals from the vehicles transmissions and should not require a special module to convert the digital signal from the vehicle to an analog signal the older units need to function.

Replacement of the unmarked traffic enforcement unit (FT-7) originally scheduled for 2014 has been moved to a subsequent year due to low mileage and still good condition.

### **CNG Conversion for Police Vehicles**

**\$21,000**

This cost is for one of the 2013 Tahoes and the new FT-2 Tahoe converted to operate on Compressed Natural Gas. Grant funding may reduce the amount of this expenditure by half. (2 conversions @ 10,500 each)

### **Sinking Fund for Patrol Car Computers, Cameras, License Plate Readers, License Scanners & Printers**

This fund was started to help fund the replacement of the current and projected new integrated technologies for patrol vehicles, anticipating we would replace these units as we replaced the patrol cars. However, the technologies have continued to evolve, and it now appears we should consider replacing all the mobile computer units when we change the software system. This replacement may be as early as 2015 or 2016 since the current dispatch and records system vendor is phasing out our software. These systems can cost from \$15,000 to \$18,000 per car; we currently have 9 cars.

<b>POLICE CAR EQUIPMENT SINKING FUND</b>	
Beginning Balance 2014	\$20,000
Annual Funding	\$10,000
Less Expenditures	
Ending Balance 2014	\$30,000

The budget accounts for the actual planned expenditures for capital equipment rather than the transfer of funds from the general fund to the sinking fund. The basis for this is the fact that a transfer from one fund to another is not an expenditure. No funds leave the township in exchange for a fixed asset. It is merely a transfer from one bank and fund to another bank and fund.

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

<b><u>Interview Room Recording System</u></b>	<b>\$16,500</b>
A purpose built system for recording interviews in our two interview rooms is requested. Our current system will be eight years old and has not been reliable in recent years. A new system would provide substantially improved picture quality, reduce bleed over between rooms, and enhance reviewing, retrieving, downloading and bookmarking capabilities.	
<b><u>Accreditation Software</u></b>	<b>\$3,800</b>
The Accreditation Standards tracking software system has an additional module that assists with tracking policy changes, archiving, searching, and training and will ready us for presentation and proof of compliance during the triennial accreditation assessment. This price includes licensing software for up to 25 users.	
<b><u>Crime Scene Camera</u></b>	<b>\$2,815</b>
A higher caliber camera with mounts, flash, tripod, etc. is needed for crime scene officers to accurately capture and document evidence to scale so that the photos can be sent to the crime lab for comparison for fingerprints, shoeprints and other impression evidence. This new camera can be used for scaled photos that can be sent to lab for analysis.	
<b><u>Ballistic Shield</u></b>	<b>\$2,500</b>
A Level 3 Ballistic Shield is requested for our members of the Centre County Tactical Response Team and will be used in conjunction with the new South Central Mountains Terrorism Task Force Bearcat vehicle. This is a mobile personnel shield for use when exiting the vehicle. It will also be available for use by other members of the department for incidents that occur here in Ferguson Township.	
<b><u>Post Mounted Speed Display Sign</u></b>	<b>\$4,500</b>
This item is requested to add to the current inventory of two radar signs to help address residents requests for traffic calming. In addition to advising motorists of their speed, the unit collects data that can be used to assist police/public works in developing and analyzing traffic calming/speed mitigation efforts.	
<b><u>Records Management/Mobile Data System</u></b>	<b>\$55,000</b>
Our current regionally shared dispatch and the vendor is discontinuing records management/mobile data system. The consortium is beginning to look at replacement systems and it is anticipated a new system may be selected in 2014, with purchase of the new system as soon as 2015. Although costs have not yet been obtained, based on payment for our current system, this would be a prudent preliminary budget figure (\$110,000 over 2 years).	
<b>410.374 MOBILE COMMAND POST CAPITAL EXPENDITURES</b>	

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### **410.374 Mobile Command Post Capital Expenditures**

**\$0**

Beginning in 2014, no additional funding will be requested.

MOBILE COMMAND POST CAPITAL	
Beginning Balance 2014	\$80
Annual Funding	
Less Expenditures	
Ending Balance 2014	\$80

### **414.750 PLANNING AND ZONING**

#### **Installment for Streetscape Improvements**

**\$75,000**

Funds need to be available to contribute toward the costs of streetscape improvements along West College Avenue associated with the Terraced Streetscape Zoning District. These may include sidewalk, street trees, lighting or street furniture that will enhance the corridor. The Township anticipates sharing these costs through acquisition of grant money, use of a public/private partnership, and/or assessment of development fees. These funds will be accumulated for future uses. Refer to the following chart for more information.

YEAR	AMOUNT	BALANCE
2014	\$75,000	\$150,000
2013	\$75,000	\$75,000

#### **Consultant – Rewrite of Land Use Ordinances**

**\$70,000**

Allow for an update of the Zoning regulations as well as the revision of the Subdivision and Land Development Ordinance consistent with the goals and objectives of the adopted Mission Statement, Township Strategic Plan and the Regional Comprehensive Plan update. The Department would consider performing this update in-house if funding for an additional staff person is adequate to attract experienced professionals with sufficient knowledge to undertake such a project. Amendments to the zoning ordinance could reduce redundancy, inconsistency and out-of-date regulations. Throughout the draft 2014 Ferguson Township Strategic Plan are Action Steps that



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

indicate reviewing the land use ordinances to ensure that these ordinances meet the Township's vision for the future.

### **Consultant – Rewrite of the Terraced Streetscape (TSD) and Traditional Town Development (TTD) Districts**

\$19,300

Both the TTD and TSD are relatively new ordinances. Given that both are still in their infancy, some issues can make implementation difficult. For example, there is disagreement within both ordinances that make meeting all the requirements together problematic. A thorough ordinance review with amendments to revise conflicting sections will ensure that the intent of the ordinances are reached.

### **Sound level meter**

\$3,070

A new sound level meter to replace the 1982 model that is currently being used but will not be in warranty after next year.

# FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

## 430.750 PUBLIC WORKS

### Equipment Condition Report

2013 FERGUSON TOWNSHIP EQUIPMENT CONDITION REPORT (valued at >= 25K)											
ID #		Year	Chassie	Engine	Body	Mileage or hours as of 4/30	2012 Labor	2012 Parts	2012 Total	VIN / MODEL #	Description/Driver
IM-100	Bomag Roller	1997	Good	Good	Good	611 hrs	\$180.00	\$258.36	\$438.36	13402	
IM-106	Pull Broom	1996	Poor	none	Poor						
IM-107	Ingersoll Band Tow Behind Compressor	2003	Fair	Good	Fair	434 hrs	\$120.00	\$88.64	\$208.64	337723JEN295	
IM-117	Cat Skid Steer	2007	Fair	Good	Fair	805 hrs	\$180.00	\$329.27	\$509.27	MST00765	MST00765
IM-401	Brush Bandit 250XP Brush Chipper	2000	Fair	Good	Fair	1510 hrs	\$1,405.00	\$1,084.10	\$2,489.10	\$16.060	\$16,060.00
IM-402	Vermeer Brush Chipper	2004	Good	Good	Good	1260 hrs	\$440.00	\$502.00	\$942.00		
IM-404	ODB 11600 Leaf Collector	1992	Fair	Fair	Fair	2381 hrs	\$90.00	\$21.44	\$111.44	T04039D338200	DID NOT USE IN 09
IM-405	Tarco Leaf Collector	2001	Good	Good	Good	Did not use in 2012					DID NOT USE IN 08 & 09
IM-414	ODB Pull Behind Leaf Collector	2005	Good	Good	Good	508 hrs	\$450.00	\$1,464.37	\$1,914.37	PE4045T401805	
IM-500	Kubota ZD-21	2003	Fair	Good	Fair	1191 hrs	\$240.00	\$626.00	\$866.00	\$46.529	
IM-513	Kubota ZG-20	2007	Fair	Good	Fair	431 hrs	\$110.00	\$105.94	\$215.94	\$15.948	
PW-09	John Deere 6330 Tractor	2010	Good	Good	Good	991 hrs	\$410.00	\$536.00	\$946.00	LO6330H640499	
PW-10	Chevy Silverado 3500 1-Ton pickup	2010	Good	Good	Good	19045	\$125.00	\$45.00	\$170.00	1GC3KZBG1AF137858	NEW
PW-11	Int. Tymco Street Sweeper	2009	Good	Good	Good	4592 439 hrs	\$570.00	\$436.00	\$1,006.00	1HTMMAAN2AH194087	
PW-12	Freightliner Truck Mounted Leaf Collector	2008	Good	Good	Good	14444 1138 hrs	\$1,350.00	\$2,189.00	\$3,539.00	1FVACYBS39HA65144	
PW-14	Int. Single Axle Dump Truck	2006	Fair	Good	Good	19383	\$1,090.00	\$894.00	\$1,984.00	1HTWCAAR36J267594	D. McMonagle
PW-16	FL70 Freightliner Leaf Vac Truck	2004	Good	Good	Good	24,414 2,273 hrs	\$2,785.00	\$3,086.00	\$5,871.00	1FVABTAK34HMNS421	
PW-18	Ford F350 Utility Box Sign Truck	2003	Fair	Good	Fair	55,870	\$270.00	\$835.00	\$1,105.00	1FDSF31S33ED58351	
PW-19	Int. Single Axle Dump Truck	2010	Good	Good	Good	4,769	\$310.00	\$527.00	\$837.00	1HTWCAZR2AJ251495	Balban
PW-20	Ford F550 Super Duty Dump Truck	2001	Fair	Fair	Fair	43,318	\$540.00	\$2,280.00	\$2,820.00	1FDAF57F21EA03511	V. Holsinger
PW-21	Int. Tandem Axle Dump Truck	1999	Poor	Fair	Fair	43,800	\$435.00	\$142.24	\$577.24	1HTGLATTXXH643102	L. Rider
PW-22	Int. Single Axle 4x4 Dump Truck	1998	Poor	Poor	Fair	60,087	\$360.00	\$160.00	\$520.00	1HTSEAA0RW517969	C. Welker
PW-24	Int. Single Axle Dump Truck	1997	Poor	Fair	Fair	47,481	\$380.00	\$196.00	\$576.00	1HTGEAUR6VH441125	R. Tussey
PW-27	Ford F550 Super Duty Dump Truck	1999	Poor	Fair	Fair	49,500	\$300.00	\$180.00	\$480.00	1FDSA7F7XEB85960	BECOME SPARE C. Stashak
PW-31	Int. Single Axle 4x4 Dump Truck	1995	Poor	Fair	Poor	65000	\$600.00	\$626.00	\$1,226.00	1HTSEAR7SH685280	SPARE
PW-32	Ford F550 Super Duty Dump Truck	1999	Poor	Fair	Fair	54,600	\$885.00	\$975.00	\$1,860.00	1FDAF57F4XEB73703	S. Cox
PW-33	Ford F350 Utility Box Foreman's Truck	2002	Good	Good	Fair	65,000	\$130.00	\$46.00	\$176.00	1FDWW36S02EA98651	
PW-34	Ford Truck - VAC ALL	1997	Fair	Good	Fair	17,000 1,2500 hrs	\$745.00	\$920.00	\$1,665.00	1FOYH81E6VVA25561	SPARE
PW-35	Ford Fusion	2010	Good	Good	Good	20,641	\$210.00	\$259.00	\$469.00	3FAHP0H0A0AR213114	Township Manager
PW-36	Chevy Impala Silver	2000	Fair	Fair	Fair	109,835	\$405.00	\$311.00	\$716.00	2G1WF52E0Y9383592	Engineer
PW-39	Chevy Impala Gold	2002	Fair	Good	Fair	108,291	\$475.00	\$1,418.00	\$1,893.00	2G1WF55KX29308827	Engineer Assistant
PW-40	Int. Single Axle Dump Truck	2003	Fair	Good	Fair	27,200	\$270.00	\$240.00	\$510.00	1HTWDADR03J064716	C. Leidy
PW-42	621B Case Loader	1995	Poor	Fair	Poor	3,680	\$1,050.00	\$1,523.00	\$2,573.00	JFE0044624	
PW-43	4355 Massey-Ferguson Tractor	2003	Good	Good	Good	1338 hrs	\$280.00	\$211.00	\$491.00	L43127	
PW-44	420 D Catapillar Backhoe	2001	Fair	Good	Fair	3,440 hrs	\$1,790.00	\$853.00	\$2,643.00	BLN01706	
PW-45	Int. Single Axle Dump Truck	2008	Good	Good	Good	11,000	\$90.00	\$90.00	\$180.00	1HTWCAZR18J44415	D. Grenoble
PW-54	PA Int. Black Utility 3000 GVW	2003	Fair		Fair	----	\$0.00	\$0.00	\$0.00		
PW-55	Towmaster Trailer 10000 GVW	1997	Fair		Good	----	\$90.00	\$178.00	\$268.00		
PW-56	Interstate Trailer 12 Ton	2002	Fair		Fair	----	\$45.00	\$0.00	\$45.00	24DTA	
IM-403	2010 Brush Bandit 1590XP	2010	Good	Good	Good		\$465.00	\$392.00	\$857.00	4FMJUS1815AR002118	
PW-8	2011 Ford F550 Truck (in service date 2.9.11)	2011	Good	Good	Good	6,566	\$430.00	\$1,760.00	\$2,190.00	1FDUF5HT0BEA65105	
	Kubota RTV Utility Vehicle	2007	Fair	Good	Fair	615 hrs	\$50.00	\$40.00	\$90.00	BU 7356	
	John Deere 6330 Tractor		Good	Good	Good	770 hrs	\$310.00	\$387.00	\$697.00		
	Chause Trailer Hot box	1996	Poor	Poor	Poor		\$120.00	\$45.00	\$165.00		
	Kubota Mower	2012	Good	Good	Good	New June 2012					
	John Deer 624 K Loader	2013	New 4-15-13								

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

NEW EQUIPMENT	430.750	EQUIPMENT REPLACEMENT FUND	430.760
DESCRIPTION	AMOUNT	DESCRIPTION	AMOUNT
		<b>ESTIMATED BEGINNING BALANCE 2014</b>	<b>\$236,568</b>
Emergency backup power for traffic signals with LEDs	\$35,700	Public Works Capital Equipment Fund Appropriation for equipment > or = to \$25,000	\$279,840
Traffic signal LED replacements(24 x 150 x2)	\$9,000	Replace PW-22 a 1998 4x4 International single axle plow and dump truck	-\$168,525
Used Bucket Truck	\$40,000		
4 leaf boxes 100% cost	\$20,000		
Truck with grappler and box	\$208,000		
Automatic Salt Controllers (2)	\$7,000		
<b>TOTAL</b>	<b>\$319,700</b>	<b>ENDING BALANCE 2014</b>	<b>\$347,883</b>
<p>The budget accounts for the actual planned expenditures for capital equipment rather than the transfer of funds from the general fund to the sinking fund. The basis for this is the fact that a transfer from one fund to another is not expenditure. No funds leave the township in exchange for a fixed asset. It is merely a transfer from one bank and fund to another bank and fund</p>			

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

<b>452.750 PARKS CONSTRUCTION</b>	
<b><u>Westfield/Hillside Farm Estates Park</u></b>	<b>\$455,774</b>
Development of Phase 1 of the Westfield/Hillside Farm Estates Park has been submitted for a Community Conservation Partnership Project grant to provide up to \$200,000 in funding. An additional \$255,000 has been set aside by the Township over the course of the past two years and combined with funding from fee-in-lieu received from nearby developments the funding for this project is in place. The township will not know about the state funding until the later part of 2013. Should state funding not be available a determination on what aspects of this project that can be completed will need to be made. Funding for this project is as follows: General Fund - \$205,000 Park Improvement Fund - \$ 51,000 C2P2 Funding - \$200,000	
<b><u>Replace Picnic Pavilion Greenbriar/Saybrook Park</u></b>	<b>\$36,400</b>
Replace Picnic Pavilion at Greenbriar/Saybrook Park (24' x 36' Glue Laminated shelter with shingles, concrete floor, installed	
<b><u>Park Trees (various locations: 20 trees installed @300 / tree)</u></b>	<b>\$9,200</b>
This is to provide funding to install trees in the various township parks	
<b><u>Park Amenities (benches, trash containers, grills, doggie stations)</u></b>	<b>\$13,400</b>
<b><u>Playground Safety &amp; Update Program</u></b>	<b>\$31,900</b>
To provide for equipment upgrades and replacements in order to meet playground safety standards.	
<b>486.356 SELF INSURANCE</b>	
<b><u>Computer Self Insurance</u></b>	<b>\$6,000</b>
This is in lieu of third party insurance for repairs and replacement of computer system hardware.	

FERGUSON TOWNSHIP											
2014 BUDGET											
CAPITAL PROJECTS FUNDS											
31 REGIONAL CAPITAL RECREATION PROJECTS FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
341 INTEREST REVENUE											
341.000	Interest Revenue	16,280	9,173	6,237	5,150	5,150	100.0%	5,150	5,150	0	0.0%
387 PRIVATE CONTRIBUTIONS											
387.002	Developer Contributions			101,734	103,000	101,700	98.7%	103,225	103,225	225	0.2%
TOTAL REGN'L CAP REC PROJ FUND REVENUE		16,280	9,173	107,970	108,150	106,850	1	108,375	108,375	225	0
EXPENDITURES											
439 CAPITAL PROJECTS											
439.610	Construction Projects			0	0	0		0	0	0	n/a
452 PARKS & RECREATION											
452.532	CRCOG-Pools Capital Contribution	0	0	0	0	0		0	0	0	n/a
452.535	CRCOG-Regional Park Capital Contribution	0	0	0	149,761	149,761	100.0%	172,285	172,285	22,524	15.0%
SUBTOTAL		0	0	0	149,761	149,761	1	172,285	172,285	22,524	0
TOTAL REGN'L CAP REC PROJ FUND EXPENDITURES		0	0	0	149,761	149,761	1	172,285	172,285	22,524	0
EXCESS REVENUE OVER EXPENDITURES		16,280	9,173	107,970	-41,611	-42,911	1	-63,910	-63,910	-22,299	1
BEGINNING FUND BALANCE						648,799			605,888		
ENDING FUND BALANCE						605,888			541,978		

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### 31 REGIONAL CAPITAL RECREATION PROJECTS FUND

#### REVENUES

#### 341 INTEREST REVENUE

##### 341.000 Interest Revenue

**2013 Budget \$5,150**

**2014 Budget \$5,150**

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in the PLGIT (Pennsylvania Local Government Investment Trust), Jersey Shore State Bank as well as certificates of deposits at various banks. In addition, based on the current interest rate on funds maintained at Jersey Shore State Bank, the Township is moving funds from PLGIT to Jersey Shore State Bank.

#### 387 PRIVATE CONTRIBUTIONS

##### 387.002 Developer Contributions

**2013 Budget \$100,000**

**2014 Budget \$103,225**

##### PSU-Lezzer-Haubert Agreement

This line item represents the payments in accordance with the agreement between the Township, the Pennsylvania State University and Lezzer-Haubert, LLC. The first annual payment began in 2012. The 2008 agreement requires a capital contribution of \$100,000 per year beginning on January 12, 2012 and each successive year for the next nine (9) years adjusted by the CPI-U as of December 31 of the prior year.

		CPI-U (12/31-PRIOR YEAR)
YEAR	AMOUNT	
2014 est	\$103,225	1.50% (Aug. 2013)
2013	\$101,700	1.70% (2012)
2012	\$100,000	3.00% (2011)

#### EXPENDITURES

#### 454 REGIONAL PARKS CAPITAL PROJECTS

##### 454.061 Capital Projects

**2013 Budget \$149,761**

**2014 Budget \$172,285**

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

Per the direction of the Board of Supervisors, the 2014 Budget includes payment of the township's CRCOG Regional Capital Parks debt service from this fund. This fund is restricted for use in accordance with the agreement between the Township, The Pennsylvania State University and Lezzer-Haubert, LLC for regional capital parks and recreation projects.

FERGUSON TOWNSHIP											
2014 BUDGET											
CAPITAL PROJECTS FUNDS											
32 TRANSPORTATION IMPROVEMENT FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
341 INTEREST REVENUE											
341.000	Interest Revenue	63,078	84,686	60,066	50,000	50,000	100.0%	40,000	40,000	(10,000)	-20.0%
351 FEDERAL GRANT REVENUES											
351.030	PTCI Grant Funding		2,397,715	547,550					0	0	n/a
357 LOCAL GOVERNMENT GRANT REVENUES											
357.000	Utility Reimbursements		9,900						0	0	n/a
387 PAYMENTS IN-LIEU OF TAXES											
387.000	Developer Contributions	176,970	439,399	135,755					0	0	n/a
392 INTERFUND OPERATING TRANSFERS											
392.001	Transfers from General Fund	1,347,346	1,480,564	1,363,617	1,269,280	1,691,841	133.3%	1,373,531	1,373,531	104,251	8.2%
TOTAL TRANS IMP FUND REVENUES		1,587,395	4,412,265	2,106,988	1,319,280	1,741,841	132.0%	1,413,531	1,413,531	94,251	7.1%
EXPENDITURES											
402 FINANCE											
402.311	Fees For Annual Audit			5,000				0	0	0	n/a
SUBTOTAL		0	0	5,000	0	0		0	0	0	n/a
404 LEGAL											
404.310	Legal Services		1,665						0	0	n/a
SUBTOTAL		0	1,665	0	0	0		0	0	0	n/a
408 ENGINEERING											
408.313	Engineering Specialties	25,946	272,391	44,476	230,000	184,000	80.0%	46,000	46,000	(184,000)	-80.0%
408.314	Engineering Design	399,507	125,214	12,076	24,000	55,000	229.2%		0	(24,000)	-100.0%
SUBTOTAL		425,453	397,604	56,552	254,000	239,000	94.1%	46,000	46,000	-208,000	-81.9%
439 CAPITAL PROJECTS											
439.310	ROW Appraisal Fees	13,400	59,100					0	0	0	n/a
439.311	Professional Services-ROW Acquisition		19,882	1,012				0	0	0	n/a
439.312	ROW Legal Fees	954	9,254	6,173				0	0	0	n/a
439.313	ROW Acquisition Costs	352,526	133,075	167,621				0	0	0	n/a
439.360	Utility Construction Costs				848,000	756,000	89.2%	25,000	25,000	(823,000)	-97.1%
439.610	Capital Construction		3,098,429	1,697,554	5,485,000	5,153,000	93.9%	1,030,000	1,030,000	(4,455,000)	-81.2%



FERGUSON TOWNSHIP											
2014 BUDGET											
CAPITAL PROJECTS FUNDS											
32 TRANSPORTATION IMPROVEMENT FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
	SUBTOTAL	366,880	3,319,740	1,872,359	6,333,000	5,909,000	93.3%	1,055,000	1,055,000	-5,278,000	-83.3%
TOTAL TRANS IMP FUND EXPENDITURES		792,334	3,719,009	1,933,911	6,587,000	6,148,000	93.3%	1,101,000	1,101,000	-5,486,000	-83.3%
EXCESS REVENUE OVER EXPENDITURES		795,061	693,256	173,077	-5,267,720	-4,406,159	83.6%	312,531	312,531	4,718,690	-89.6%
BEGINNING FUND BALANCE						6,877,535			2,471,376		
ENDING FUND BALANCE						2,471,376			2,783,907		

# FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

## 32 TRANSPORTATION IMPROVEMENT FUND

### REVENUES

#### 341 INTEREST REVENUE

**341.000 Interest Revenue** 2013 Budget \$50,000 2014 Budget \$40,000

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in the PLGIT (Pennsylvania Local Government Investment Trust), Jersey Shore State Bank as well as certificates of deposits at various banks. In addition, based on the current interest rate on funds maintained at Jersey Shore State Bank, the Township is moving funds from PLGIT to Jersey Shore State Bank.

#### 351 FEDERAL GRANT REVENUES

**351.030 PCTI Federal Grant** 2013 Budget \$0 2014 Budget \$0

No funding is expected in 2014.

#### 357 LOCAL GOVERNMENT GRANT REVENUES

**357.000 Utility Reimbursements** 2013 Budget \$0 2014 Budget \$0

Nothing is budgeted for this year

#### 387 PRIVATE CONTRIBUTIONS

**387.000 Developer Contributions** 2013 Budget \$363,302 2014 Budget \$0

This line item provides for the developers contributions.

#### 392 INTERFUND TRANSFERS

**392.001 Transfer from General Fund** 2013 Budget \$1,269,280 2014 Budget \$1,373,531

This line item accounts for the transfer of the dedicated tax funds received from the 2002 tax increases on real estate, real estate transfer and earned income for the dedicated TIF street projects

Real Estate Tax (0.61 mils)	Calculation: estimated 2014 collection (\$1,334,356) x 0.25185797	\$336,068
Real Estate Transfer Tax (0.75%)	Calculation: estimated 2014 collection (\$1,000,000) x 0.60	\$600,000
Earned Income Tax (0.1%)	Calculation: estimated 2014 collection (\$6,124,474) x 0.07142857143	\$437,463

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### EXPENDITURES

#### 402 AUDITING

**402.311 Audit Fees** 2013 Budget \$0      2014 Budget \$0

No single audit fees are budgeted for 2014.

#### 408 PUBLIC WORKS-ENGINEERING

**408.313 Engineering – Specialties** 2013 Budget \$230,000      2014 Budget \$46,000

This fund covers final inspection services for the Whitehall Road Improvement Project.

**408.314 Engineering Design** 2013 Budget \$24,000      2014 Budget \$0

No engineering fees are anticipated in 2014.

#### 439 CAPITAL CONSTRUCTION

**439.360 Utility Construction Costs** 2013 Budget \$848,000      2014 Budget \$25,000

This fund will be utilized for any utility relocation costs for 2014 capital road improvement projects that are currently under design. Impacts to utilities will be minimized and known impacts are discussed with utility providers in advance, however not all impacts have been identified

**439.610 Capital Construction** 2013 Budget \$5,485,000      2014 Budget \$1,030,000

PROJECT	AMOUNT
Westerly Parkway from Blue Course Drive to the Township/Borough line, recycle, fiber overlay - no curb, no storm pipe	\$152,000
Westerly Parkway Inlet tops	\$23,000
Westerly Parkway ADA ramps	\$44,000
Vairo Boulevard, recycle, fiber overlay - no curb, no storm pipe	\$237,000
Gateway Drive, base repair, scratch, fiber overlay	\$65,000
Gateway Drive curb	\$28,000
Gateway Drive inlet tops	\$1,000
Abby Place, mill, base repair, scratch, overlay	\$32,000

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

	Deepwood Cross Street - recycle, fiber overly, no curb, no storm pipe	\$21,000	
	Deepwood Drive - recycle, fiber overly, no curb, no storm pipe	\$211,000	
	Marjorie Mae - base repair and overlay	\$38,000	
	East Park Hills Ave between Circleville and Park Ln - base repair recycle, fiber overlay	\$178,000	

FERGUSON TOWNSHIP											
2014 BUDGET											
CAPITAL PROJECTS FUNDS											
33 PINE GROVE MILLS STREET LIGHT FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
341 INTEREST REVENUE											
341.000	Interest Revenue			4	5	5	100.0%	5	5	0	0.0%
387 PRIVATE CONTRIBUTIONS											
387.020	Contributions			21,129					0	0	n/a
392 INTERFUND OPERATING TRANSFERS											
392.001	Transfers from General Fund								0	0	n/a
TOTAL PGM STREET LIGHT FUND REVENUE		0	0	21,132	5	5	100.0%	5	5	0	0.0%
EXPENDITURES											
439 CAPITAL CONSTRUCTION											
439.610	Capital Construction								0	0	n/a
TOTAL PGM STREET LIGHT FUND EXPENDITURES		0	0	0	0	0		0	0	0	n/a
EXCESS REVENUE OVER EXPENDITURES		0	0	21,132	5	5	100.0%	5	5	0	0.0%
BEGINNING FUND BALANCE											
ENDING FUND BALANCE						21,137			21,142		

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

### 33 PINE GROVE MILLS STREET LIGHTS

#### REVENUES

#### **341 INTEREST REVENUE**

##### **341.000 Interest Revenue**

**2013 Budget \$0****2014 Budget \$5**

In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in the PLGIT (Pennsylvania Local Government Investment Trust), Jersey Shore State Bank as well as certificates of deposits at various banks. In addition, based on the current interest rate on funds maintained at Jersey Shore State Bank, the Township is moving funds from PLGIT to Jersey Shore State Bank.

#### **387 DEVELOPER CONTRIBUTIONS**

##### **387.020 Developer Contributions**

**2013 Budget \$0****2014 Budget \$0**

This line item accounts for the contributions for the Pine Grove Mills street light project

#### EXPENDITURES

#### **439 CAPITAL CONSTRUCTION**

##### **439.610 Capital Construction**

**2013 Budget \$0****2014 Budget \$0**

This line item accounts for the costs of construction of the Pine Grove Mills street lights.

FERGUSON TOWNSHIP											
2014 BUDGET											
CAPITAL PROJECTS FUNDS											
34 PARK IMPROVEMENT FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
341 INTEREST REVENUE											
341.000	Interest Revenue-Haymarket Park Funds	9	28	36	10	20	200.0%	10	10	0	0.0%
341.010	Interest Revenue-Homestead Park Funds								0	0	n/a
341.020	Interest Revenue-Suburban Park Funds								0	0	n/a
341.030	Interest Revenue-Saybrook Park Funds		8,382						0	0	n/a
341.040	Interest Revenue-Regional Park Facility Funds								0	0	n/a
341.050	Interest Revenue-Autumnwood Park								0	0	n/a
341.060	Interest Revenue-Thistlewood/Westfield Park								0	0	n/a
341.070	Interest Revenue-Meadows Park								0	0	n/a
SUBTOTAL		9	8,410	36	10	20	200.0%	10	10	0	0.0%
359 LOCAL PAYMENTS IN-LIEU OF TAXES											
359.000	Fee In-Lieu-Haymarket	0	0						0	0	n/a
SUBTOTAL		0	0	0	0	0		0	0	0	n/a
367 PARK FEES & CONTRIBUTIONS											
367.000	Haymarket Park	0							0	0	n/a
367.010	Homestead Park	0	0						0	0	n/a
367.020	Suburban Park	0	0						0	0	n/a
367.030	Saybrook Park	0							0	0	n/a
367.040	Regional Park Facility	0							0	0	n/a
367.050	Autumnwood Park	0	55,880						0	0	n/a
367.060	Thistlewood/Westfield Park	0							0	0	n/a
367.070	Meadows Park	0	0						0	0	n/a
SUBTOTAL		0	55,880	0	0	0		0	0	0	n/a
392 INTERFUND TRANSFERS-IN											
392.001	Transfers From General Fund	0	56,094		0				0	0	n/a
TOTAL PARK IMPROVEMENT FUND REVENUE		9	120,384	36	10	20	200.0%	10	10	0	0.0%
EXPENDITURES											
452 PARKS & RECREATION											
452.000	Haymarket Park Improvements								0	0	n/a
452.010	Homestead Park Improvements								0	0	n/a
452.020	Suburban Park Improvements								0	0	n/a

FERGUSON TOWNSHIP											
2014 BUDGET											
CAPITAL PROJECTS FUNDS											
34 PARK IMPROVEMENT FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
452.030	Greenbriar/Saybrook Park Improvements								0	0	n/a
452.040	Regional Park Improvements								0	0	n/a
452.050	Autumnwood Park Improvements				68,000	50,650	74.5%		0	(68,000)	-100.0%
452.060	Thistlewood/Westfield Park Improvements				51,000		0.0%	51,000	51,000	0	0.0%
452.070	Meadows Park Improvements								0	0	n/a
TOTAL PARK IMP FUND EXPENDITURES		0	0	0	119,000	50,650	42.6%	51,000	51,000	-68,000	-57.1%
EXCESS REVENUE OVER EXPENDITURES		9	120,384	36	-118,990	-50,630	42.5%	-50,990	-50,990	68,000	-57.1%
BEGINNING FUND BALANCE						134,088			83,458		
ENDING FUND BALANCE						83,458			32,468		



## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

<b>34 PARK IMPROVEMENT FUND</b>		
<b><u>REVENUES</u></b>		
<b>341 INTEREST REVENUE</b>		
<b><u>341.000 Interest Revenue</u></b>	<b>2013 Budget \$10</b>	<b>2014 Budget \$10</b>
<p>In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in the PLGIT (Pennsylvania Local Government Investment Trust), Jersey Shore State Bank as well as certificates of deposits at various banks. In addition, based on the current interest rate on funds maintained at Jersey Shore State Bank, the Township is moving funds from PLGIT to Jersey Shore State Bank.</p> <p>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.</p>		
<b><u>EXPENDITURES</u></b>		
<b>452 PARK IMPROVEMENTS</b>		
<b><u>452.061 Capital Projects</u></b>	<b>2013 Budget \$51,000</b>	<b>2014 Budget \$51,000</b>
<p>Westfield/Hillside Farm Estates Park Phase 1A– See Fund 30 for description of project. - \$51,000.</p>		

FERGUSON TOWNSHIP											
2014 BUDGET											
PENSION TRUST FUNDS											
60 POLICE PENSION											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
341 INTEREST REVENUE											
341.000	Interest & Dividend Revenue	90,644	100,801	114,988	70,000	70,000	100.0%	70,000	70,000	0	0.0%
341.010	Realized Gain/Loss On Investments	134,621	11,847	-42,716					0	0	n/a
341.020	Unrealized Gain/Loss On Investments	181,813	-175,203	338,375					0	0	n/a
	SUBTOTAL	407,078	-62,555	410,648	70,000	70,000	100.0%	70,000	70,000	0	0.0%
355 STATE SHARED PAYMENTS											
355.050	Act 205 Funding	129,820	245,751	189,018	204,059	204,059	100.0%	195,283	195,283	(8,776)	-4.3%
	SUBTOTAL	129,820	245,751	189,018	204,059	204,059	100.0%	195,283	195,283	-8,776	-4.3%
389 MISCELLANEOUS REVENUES											
389.000	Miscellaneous Revenue			650					0	0	n/a
389.020	Employee Contributions	12,137	44,366	79,355	68,943	68,943	100.0%	71,974	71,974	3,031	4.4%
	SUBTOTAL	12,137	44,366	80,005	68,943	68,943	100.0%	71,974	71,974	3,031	4.4%
392 INTERFUND TRANSFERS											
392.001	Transfers From General Fund				0				0	0	n/a
	SUBTOTAL	0	0	0	0	0		0	0	0	n/a
TOTAL POLICE PENSION FUND REVENUE		549,035	227,562	679,671	343,002	343,002	100.0%	337,257	337,257	-5,745	-1.7%
EXPENDITURES											
401 ADMINISTRATION											
401.240	General Expense					20			0	0	n/a
401.340	Printing & Advertising					58			0	0	n/a
	SUBTOTAL	0	0	0	0	78		0	0	0	n/a
404 LEGAL											
404.180	Legal Fees	14,247	1,434	12,056	4,000	4,000	100.0%	4,000	4,000	0	0.0%
410 POLICE											
410.197	Retired Payroll	188,187	207,608	227,006	226,227	226,227	100.0%	226,227	226,227	0	0.0%
410.210	Office Supplies		150	149	100	100	100.0%	100	100	0	0.0%
410.229	Meeting Expenses	277	134	135	350	350	100.0%	350	350	0	0.0%
410.311	Payroll Processing Fees	549	550	684	700	700	100.0%	700	700	0	0.0%
410.312	Broker Fees	33,888	38,798	46,041	40,000	40,000	100.0%	40,000	40,000	0	0.0%

FERGUSON TOWNSHIP											
2014 BUDGET											
PENSION TRUST FUNDS											
60 POLICE PENSION											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
	SUBTOTAL	222,902	247,240	274,015	267,377	267,377	100.0%	267,377	267,377	0	0.0%
481 EMPLOYER TAXES											
481.192	Payroll Taxes				0				0	0	n/a
492 INTERFUND TRANSFERS											
492.001	Transfers to General Fund	1,800			0				0	0	n/a
TOTAL POLICE PENSION FUND EXPENDITURES		238,949	248,674	286,071	271,377	271,455	100.0%	271,377	271,377	0	0.0%
EXCESS REVENUE OVER EXPENDITURES		310,087	-21,112	393,599	71,625	71,547	99.9%	65,880	65,880	-5,745	-8.0%
BEGINNING FUND BALANCE						3,577,707			3,649,254		
ENDING FUND BALANCE						3,649,254			3,715,134		

# FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

## 60 UNIFORMED POLICE PENSION TRUST FUND

### REVENUES

#### **341 INTEREST REVENUE**

The current investment policy statement was updated and approved by the pension committee. Beginning in 2013, PNC Institutional Investments is the investment brokerage.

<b><u>341.000 Interest Revenue</u></b>	<b>2013 Budget \$70,000</b>	<b>2014 Budget \$70,000</b>
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This account represents the fixed asset income revenue for the pension plan.

#### **355 STATE SHARED PAYMENTS**

<b><u>355.050 Act 205 State Funding</u></b>	<b>2013 Budget \$204,059</b>	<b>2014 Budget \$195,283</b>
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This account reflects the expected State funding for the police pension. This is based on the 2014 Minimum Municipal Obligation estimate and the current year's Act 205 State funding.

#### **389 MISCELLANEOUS REVENUES**

<b><u>389.020 Employee Contributions</u></b>	<b>2013 Budget \$68,943</b>	<b>2014 Budget \$71,974</b>
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Under Act 600, limitations for Home Rule Municipalities are limited to a maximum of 5% pension contribution since they also contribute to Social Security. This line item represents the funding required to meet the Police MMO (Minimum Municipal Obligation).

Due to the shortfall in funding for the year, uniform employees will be required to partially fund the pension plan. For 2014, the employees will be required to pay the maximum allowed 5% of gross base pay.

### EXPENDITURES

#### **404 LEGAL**

<b><u>404.180 Legal Fees</u></b>	<b>2013 Budget \$4,000</b>	<b>2014 Budget \$4,000</b>
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Professional services for the plan include actuarial and legal fees. Actuarial studies are required every 2 years. The most recent study was completed in 2011. The next study is due in 2013.

#### **410 PUBLIC SAFETY**

<b><u>410.197 Retired Payroll</u></b>	<b>2013 Budget \$226,227</b>	<b>2014 Budget \$226,227</b>
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This amount is being budgeted to cover the costs associated with 10 retired police officers:

Robert Barry	\$21,020
Bernard Torsell	\$23,117
Edward Connor	\$29,119

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

John Conti	\$26,836
Drew Clemson	\$27,030
Stacy Spicer	\$27,592
Keith Fitzgerald	\$8,210
David Mulfinger	\$31,148
Ed Zweig	\$31,398
Michael Kenny	\$757
<b>TOTAL</b>	<b>\$226,227</b>

### **410.210 Office Supplies**

**2013 Budget \$100**

**2014 Budget \$100**

This account provides for the miscellaneous office supplies for the pension plan

### **410.229 Meeting Expenses**

**2013 Budget \$350**

**2014 Budget \$350**

This account provides for the meeting expenses related to the administration of the Police Pension plan.

### **410.311 Payroll Processing Fees**

**2013 Budget \$700**

**2014 Budget \$700**

This account provides for the cost of providing pension payroll for the retired officers through a 3<sup>rd</sup> party payroll processor.

### **410.312 Broker Fees**

**2013 Budget \$40,000**

**2014 Budget \$40,000**

This account provides for the brokers fees and expenses related to the investment accounts which is typically a percentage of the value of the investment balances

FERGUSON TOWNSHIP											
2014 BUDGET											
PENSION TRUST FUNDS											
65 NON UNIFORMED PENSION FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
341 INTEREST REVENUE											
341.000	Interest Earned	19	9	5	10	10	100.0%	10	10	0	0.0%
341.010	Gain/Loss On Investments-Pension Plan	181,474	-22,179	233,096					0	0	n/a
341.020	Gain/Loss On Investments-Health Plan			1,768					0	0	n/a
	SUBTOTAL	181,494	-22,171	234,869	10	10	100.0%	10	10	0	0.0%
355 STATE SHARED REVENUE											
355.050	Act 205 Funding	90,853	145,533	72,038	56,997	70,678	124.0%	70,700	70,700	13,703	24.0%
389 MISCELLANEOUS REVENUE											
389.000	Employer Pension Contributions	35,224	-16,695	79,303	146,293	146,293	100.0%	166,776	166,776	20,483	14.0%
389.020	Employee Forefeitures	18	11,673						0	0	n/a
389.030	Employer Health Contributions								0	0	n/a
389.050	Miscellaneous Revenue	34							0	0	n/a
	SUBTOTAL	35,275	-5,022	79,303	146,293	146,293	100.0%	166,776	166,776	20,483	14.0%
TOTAL NON-UNIF PENSION FUND REVENUE											
		307,623	118,340	386,210	203,300	216,981	106.7%	237,486	237,486	34,186	16.8%
EXPENDITURES											
401 ADMINISTRATION											
401.240	General Expense			356					0	0	n/a
483 EMPLOYER PAID BENEFITS											
483.300	Pension Distributions	40,194	26,073	14,977					0	0	n/a
492 INTERFUND TRANSFERS											
492.001	Refund of Employers Contributions				56,997	70,678	124.0%	70,700	70,700	13,703	24.0%
TOTAL NON-UNIF PENSION FUND EXPENDITURES											
		40,194	26,073	15,333	56,997	70,678	124.0%	70,700	70,700	13,703	24.0%
EXCESS REVENUE OVER EXPENDITURES											
		267,428	92,267	370,878	146,303	146,303	100.0%	166,786	166,786	20,483	14.0%
BEGINNING FUND BALANCE											
						2,547,815			2,694,118		
ENDING FUND BALANCE											
						2,694,118			2,860,904		

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

<b><u>65 NON-UNIFORMED PENSION TRUST FUND</u></b>		
<b><u>REVENUES</u></b>		
<b>341 INTEREST REVENUE</b>		
<b><u>341.000 Interest Revenue</u></b>	<b>2013 Budget \$10</b>	<b>2014 Budget \$10</b>
This account reflects the money that flows through the PLGIT checking account for the State Act 205 funding. The State requires the transfer be reflected as a payment out of the general fund and into the pension plans. This account reflect the interest earned on that money.		
<b>355 STATE SHARED PAYMENTS</b>		
<b><u>355.050 Act 205 Funding</u></b>	<b>2013 Budget \$56,997</b>	<b>2014 Budget \$70,700</b>
This account reflects the expected State funding for the 401 (a) non-uniform pension.		
<b>389 PENSION FUNDING</b>		
<b><u>389.000 Employer Contributions</u></b>	<b>2013 Budget \$146,293</b>	<b>2014 Budget \$166,776</b>
This account reflects the amount that the Township is required to fund the 401a non-uniform pension based on the Minimum Municipal Obligation estimate for 2014. Any amount over this will be reimbursed back to the Township before the end of the year.		
<b><u>EXPENDITURES</u></b>		
<b>483 EMPLOYER PAID BENEFITS</b>		
<b><u>488.300 Pension Distributions</u></b>	<b>2013 Budget \$0</b>	<b>2014 Budget \$0</b>
This account is for the estimated total of benefits that will be paid out of the Non-Uniform Employee 401a Pension Plan. The non-uniform 401a pension plan is a defined contribution 401(a) Money Purchase Plan that was established through a through ICMA Retirement Corporation. The plan is set up such that vesting in the plan occurs on a graduated scale beginning in year 3, which results in full vesting at the end of year 7.		
<b>492 INTERFUND OPERATING TRANSFERS</b>		
<b><u>492.001 Refund of Employers Contributions</u></b>	<b>2013 Budget \$56,997</b>	<b>2014 Budget \$70,700</b>
This line item represents the estimated amount that will be reimbursed to the General Fund from the Non-Uniform Pension Plan based on the combination of employer and the Act 205 State funding. This refund will be made prior to the end of the year and is normally made in mid-December.		

FERGUSON TOWNSHIP											
2014 BUDGET											
TOM TUDEK MEMORIAL TRUST FUND											
93 TOM TUDEK MEMORIAL PARK FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
REVENUES											
341 INTEREST REVENUE											
341.000	Interest Revenue	142	57	46	250	25	10.0%	5,000	5,000	4,750	1900.0%
342 RENTS & ROYALTIES											
342.200	Rental Payments-Farmhouse	7,605	9,300	8,600	8,700	8,925	102.6%	8,700	8,700	0	0.0%
342.210	Rental Payments-Other Facilities								0	0	n/a
342.100	Rental Payments-Community Gardens								0	0	n/a
342.220	Rental Payments-Horse Boarding	2,000	2,600	1,313	2,400	400	16.7%	1,200	1,200	(1,200)	-50.0%
	SUBTOTAL	9,605	11,900	9,913	11,100	9,325	84.0%	9,900	9,900	-1,200	-10.8%
356 STATE PAYMENTS IN LIEU OF TAXES											
356.007	Contributions								0	0	n/a
387 CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES											
387.001	Property Purchase Payments								0	0	n/a
387.007	Other Contributions	2,487	9,695	7,560	11,500	14,500	126.1%		0	(11,500)	-100.0%
387.077	Dog Park Contributions								0	0	n/a
	SUBTOTAL	2,487	9,695	7,560	11,500	14,500	126.1%	0	0	-11,500	-100.0%
389 MISCELLANEOUS REVENUE											
389.000	Miscellaneous Revenue	185							0	0	n/a
TOTAL TOM TUDEK PARK FUND REVENUE		12,419	21,652	17,518	22,850	23,850	104.4%	14,900	14,900	-7,950	-34.8%
EXPENDITURES											
401 ADMINISTRATION											
401.340	Advertising & Promotion				0				0	0	n/a
402 AUDITING SERVICES											
402.311	Auditing Services	1,000			1,000	1,000	100.0%	1,200	1,200	200	20.0%
404 LEGAL SERVICES											
404.314	Legal Services					0			0	0	n/a
404.317	Professional Services-Other								0	0	n/a
	SUBTOTAL	0	0	0	0	0		0	0	0	n/a
408 ENGINEERING SERVICES											
408.310	Professional Services-Engineering			0	0	0			0	0	n/a
452 PARK CAPITAL IMPROVEMENTS											
452.220	Park Improvements		8,288	-380					0	0	n/a



FERGUSON TOWNSHIP											
2014 BUDGET											
TOM TUDEK MEMORIAL TRUST FUND											
93 TOM TUDEK MEMORIAL PARK FUND											
New Acct Number	Description	2010 Actual	2011 Actual	2012 Actual	2013			2014		Budget Change \$	Budget Change %
					Budget	Projected Actual	% Of Budget	Dept Requested	Manager Proposed		
452.372	Dog Park Improvements				1,500		0.0%	1,500	1,500	0	0.0%
452.373	Farmhouse (Rental) House Improvements	6,253		342	3,750	1,850	49.3%		0	(3,750)	-100.0%
452.375	Bank Barn/Horse Barn Improvements	2,387							0	0	n/a
452.376	Implement Shed			18,590	20,000	9,500	47.5%	500	500	(19,500)	-97.5%
452.379	Perimeter Path Improvements					10,500			0	0	n/a
	SUBTOTAL	8,640	8,288	18,553	25,250	21,850	86.5%	2,000	2,000	-23,250	-92.1%
454 PARK OPERATING EXPENSES											
454.220	Park Operating Supplies							500	500	500	n/a
454.239	Butterfly Gardens	171	208	19	500	380	76.0%	500	500	0	0.0%
454.372	Dog Park		86	-71		75			0	0	n/a
454.373	Farmhouse (Rental) House	758	717	915	860	860	100.0%	1,000	1,000	140	16.3%
454.375	Bank Barn/Horse Barn	395	1,431	228	300	120	40.0%	300	300	0	0.0%
454.376	Implement Shed								0	0	n/a
454.800	Depreciation Expense	3,218	3,218	3,218	3,218	3,218	100.0%	3,218	3,218	0	0.0%
	SUBTOTAL	4,543	5,661	4,309	4,878	4,653	95.4%	5,518	5,518	640	13.1%
486 INSURANCE											
486.352	General Liability Insurance	2,681	2,681	2,681	2,800	2,800	100.0%	3,000	3,000	200	7.1%
489 MISCELLANEOUS EXPENDITURES											
489.240	Contingency	40		51	500	270	54.0%	500	500	0	0.0%
TOTAL TOM TUDEK PARK FUND EXPENDITURES											
		16,904	16,630	25,593	34,428	30,573	88.8%	12,218	12,218	-22,210	-64.5%
EXCESS REVENUE OVER EXPENDITURES											
		-4,485	5,021	-8,074	-11,578	-6,723	58.1%	2,682	2,682	14,260	-123.2%
BEGINNING FUND BALANCE											
						2,285,290			2,278,567		
ENDING FUND BALANCE											
						2,278,567			2,281,249		

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

<b>93 TOM TUDEK MEMORIAL PARK FUND</b>		
<b><u>REVENUE</u></b>		
<b>341 INTEREST REVENUE</b>		
<b><u>341.000 Interest Revenue</u></b>	<b>2013 Budget \$250</b>	<b>2014 Budget \$5,000</b>
<p>In order to obtain the highest return of interest while keeping the funds liquid enough for current needs, the Township retains its funds in the PLGIT (Pennsylvania Local Government Investment Trust), Jersey Shore State Bank as well as certificates of deposits at various banks. In addition, based on the current interest rate on funds maintained at Jersey Shore State Bank, the Township is moving funds from PLGIT to Jersey Shore State Bank.</p> <p>In October 2013, the Tom Tudek Memorial Trust Trustees entered in to an investment manager agreement with FNB Wealth Management and authorized transfer of \$110,000 for the initial investment.</p>		
<b>342 RENTS &amp; ROYALTIES</b>		
<b><u>342.200 Rental Payments – Farmhouse</u></b>	<b>2013 Budget \$8,700</b>	<b>2014 Budget \$8,700</b>
<p>The Trust rents the former Dreibelbis Farmstead home to recoup some of the expenses to maintain the home. A lease agreement exists between the Trust and the tenants. Current rental is set at \$725 per month. Net Income is estimated at \$8,700 anticipating that the current tenant will renew their annual lease.</p>		
<b><u>342.220 Horse Boarding Fees</u></b>	<b>2013 Budget \$2,400</b>	<b>2014 Budget \$1,200</b>
<p>Beginning in August 2007, the Trust was boarding two horses with the capacity to board an additional 2 horses. The monthly rate is \$100 per stall. This rate does not include any support for the horses boarded. Currently the tenant has 1 horse being boarded. Typically, rent is received for two boarded horses but a conservative approach is being taken in 2014.</p>		
<b>387 PAYMENTS &amp; CONTRIBUTIONS</b>		
<b><u>387.007 Other Contributions</u></b>	<b>2013 Budget \$11,500</b>	<b>2014 Budget \$0</b>
<p>No additional contributions are anticipated for 2014</p>		
<b><u>EXPENDITURES</u></b>		
<b>402 AUDITING SERVICES</b>		
<b><u>402.311 Auditing Services</u></b>	<b>2013 Budget \$1,000</b>	<b>2014 Budget \$1,200</b>
<p>The Trust is required to file IRS Form 990 annually as a charitable Trust. The Township's Certified Public Accountant Parente Beard, LLC, typically completes this filing requirement. In the prior years, this cost was included in the Township's general audit services.</p>		
<b>452 PARK CAPITAL IMPROVEMENTS</b>		

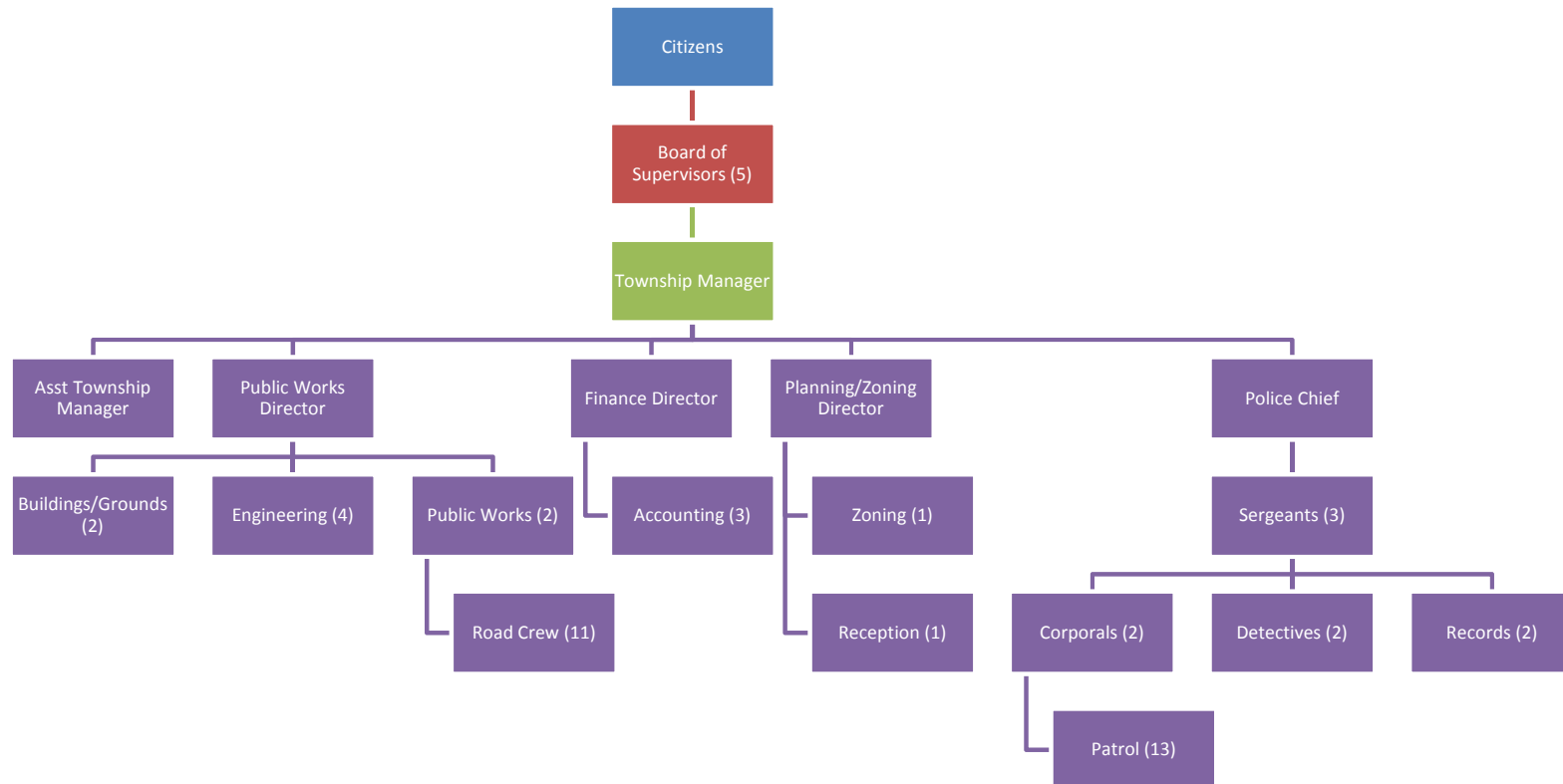
## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

<b><u>452.372 Dog Park Improvements</u></b>	<b>2013 Budget \$1,500</b>	<b>2014 Budget \$1,500</b>
Funding to install 4 trees within the dog park at a cost of \$350 per tree. This project is dependent on donations for the trees.		
<b><u>452.373 Rental House Improvements</u></b>	<b>2013 Budget \$3,750</b>	<b>2014 Budget \$0</b>
No improvements are contemplated in 2014.		
<b><u>452.376 Implement Shed</u></b>	<b>2013 Budget \$20,000</b>	<b>2014 Budget \$500</b>
A new metal door is budgeted for in 2014.		
<b><u>452.379 Perimeter Path Improvements</u></b>	<b>2013 Budget \$10,500</b>	<b>2014 Budget \$0</b>
No perimeter path improvements have been budgeted for 2014.		
<b>454 PARK OPERATING EXPENSES</b>		
<b><u>454.220 Park Operating Supplies</u></b>	<b>2013 Budget \$0</b>	<b>2014 Budget \$500</b>
This account is used to record miscellaneous operating expenditures.		
<b><u>454.239 Butterfly Garden</u></b>	<b>2013 Budget \$500</b>	<b>2014 Budget \$500</b>
The Trust has funded the maintenance and plant purchases for the Butterfly Garden and other small maintenance items as enhancements to the park.		
<b><u>454.373 Farmhouse (Rental) House</u></b>	<b>2013 Budget \$860</b>	<b>2014 Budget \$1,000</b>
The Trust pays for refuse removal (\$160) and sewage services by UAJA (University Area Joint Authority \$400) and the code rental permit (\$30), fire extinguisher inspection, backflow preventer inspection and furnace cleaning		
<b><u>454.375 Barn (Horse Barn)</u></b>	<b>2013 Budget \$300</b>	<b>2014 Budget \$300</b>
Water for the barn and electrical power is also included in this account.		
<b><u>454.800 Depreciation Expense</u></b>	<b>2013 Budget \$3,218</b>	<b>2014 Budget \$3,218</b>
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.		
<b>486 INSURANCE</b>		
<b><u>486.352 General Liability Insurance</u></b>	<b>2013 Budget \$2,800</b>	<b>2014 Budget \$3,000</b>
Insurance coverage for property and liability limited to the rental house and the barn. Renters of occupied buildings are required to carry their own contents or renters insurance. Insurance coverage was increased in 2009. Liability insurance is budgeted at \$1,300 and property insurance is budget at \$1,700		
<b>489 CONTINGENCY</b>		
<b><u>489.240 Contingency</u></b>	<b>2013 Budget \$500</b>	<b>2014 Budget \$500</b>

## FERGUSON TOWNSHIP 2014 BUDGET NARRATIVE

This account represents unforeseen and unanticipated expenditures.

## Ferguson Township Organizational Chart



FERGUSON TOWNSHIP							
2014 BUDGET							
Non-Uniform Pay Grade Schedule							
2013							
Salary Grade	Annual*/ Per Hr	MIN	MAX	Salary Grade	Annual*/ Per Hr	MIN	MAX
1	Annual*/ Per Hr	\$ 15,216.00 \$ 7.32	\$ 20,454.00 \$ 9.83	19	Annual*/ Per Hr	\$ 37,025.00 \$ 17.80	\$ 49,772.00 \$ 23.93
2	Annual*/ Per Hr	\$ 15,994.00 \$ 7.69	\$ 21,506.00 \$ 10.34	20	Annual*/ Per Hr	\$ 38,888.00 \$ 18.70	\$ 52,308.00 \$ 25.15
3	Annual*/ Per Hr	\$ 16,805.00 \$ 8.08	\$ 22,587.00 \$ 10.86	21	Annual*/ Per Hr	\$ 40,847.00 \$ 19.64	\$ 54,945.00 \$ 26.42
4	Annual*/ Per Hr	\$ 17,650.00 \$ 8.49	\$ 23,738.00 \$ 11.41	22	Annual*/ Per Hr	\$ 42,908.00 \$ 20.63	\$ 57,717.00 \$ 27.75
5	Annual*/ Per Hr	\$ 18,530.00 \$ 8.91	\$ 24,920.00 \$ 11.98	23	Annual*/ Per Hr	\$ 45,061.00 \$ 21.66	\$ 60,659.00 \$ 29.16
6	Annual*/ Per Hr	\$ 19,477.00 \$ 9.36	\$ 26,205.00 \$ 12.60	24	Annual*/ Per Hr	\$ 47,373.00 \$ 22.78	\$ 63,736.00 \$ 30.64
7	Annual*/ Per Hr	\$ 20,454.00 \$ 9.83	\$ 27,522.00 \$ 13.23	25	Annual*/ Per Hr	\$ 49,772.00 \$ 23.93	\$ 66,949.00 \$ 32.19
8	Annual*/ Per Hr	\$ 21,506.00 \$ 10.34	\$ 28,911.00 \$ 13.90	26	Annual*/ Per Hr	\$ 52,308.00 \$ 25.15	\$ 70,329.00 \$ 33.81
9	Annual*/ Per Hr	\$ 22,587.00 \$ 10.86	\$ 30,363.00 \$ 14.60	27	Annual*/ Per Hr	\$ 54,945.00 \$ 26.42	\$ 73,880.00 \$ 35.52
10	Annual*/ Per Hr	\$ 23,738.00 \$ 11.41	\$ 31,920.00 \$ 15.35	28	Annual*/ Per Hr	\$ 57,717.00 \$ 27.75	\$ 77,635.00 \$ 37.32
11	Annual*/ Per Hr	\$ 24,920.00 \$ 11.98	\$ 33,543.00 \$ 16.13	29	Annual*/ Per Hr	\$ 60,659.00 \$ 29.16	\$ 81,556.00 \$ 39.21
12	Annual*/ Per Hr	\$ 26,205.00 \$ 12.60	\$ 35,233.00 \$ 16.94	30	Annual*/ Per Hr	\$ 63,736.00 \$ 30.64	\$ 85,680.00 \$ 41.19
13	Annual*/ Per Hr	\$ 27,523.00 \$ 13.23	\$ 37,025.00 \$ 17.80	31	Annual*/ Per Hr	\$ 66,949.00 \$ 32.19	\$ 90,041.00 \$ 43.29
14	Annual*/ Per Hr	\$ 28,911.00 \$ 13.90	\$ 38,888.00 \$ 18.70	32	Annual*/ Per Hr	\$ 70,329.00 \$ 33.81	\$ 94,607.00 \$ 45.48
15	Annual*/ Per Hr	\$ 30,363.00 \$ 14.60	\$ 40,847.00 \$ 19.64	33	Annual*/ Per Hr	\$ 73,880.00 \$ 35.52	\$ 99,376.00 \$ 47.78
16	Annual*/ Per Hr	\$ 31,920.00 \$ 15.35	\$ 42,908.00 \$ 20.63	34	Annual*/ Per Hr	\$ 77,635.00 \$ 37.32	\$ 104,414.00 \$ 50.20
17	Annual*/ Per Hr	\$ 33,543.00 \$ 16.13	\$ 45,107.00 \$ 21.69	35	Annual*/ Per Hr	\$ 81,556.00 \$ 39.21	\$ 109,688.00 \$ 52.73
18	Annual*/ Per Hr	\$ 35,233.00 \$ 16.94	\$ 47,373.00 \$ 22.78		Per Hr	\$ -	\$ -

FERGUSON TOWNSHIP							
2014 BUDGET							
Non-Uniform Pay Grade Schedule							
2014							
			0.012	Increase			
Salary Grade	Annual*/ Per Hr	MIN	MAX	Salary Grade	Annual*/ Per Hr	MIN	MAX
1	Annual*/ Per Hr	\$ 15,399.00 \$ 7.40	\$ 20,699.00 \$ 9.95	19	Annual*/ Per Hr	\$ 37,469.00 \$ 18.01	\$ 50,369.00 \$ 24.22
2	Annual*/ Per Hr	\$ 16,186.00 \$ 7.78	\$ 21,764.00 \$ 10.46	20	Annual*/ Per Hr	\$ 39,355.00 \$ 18.92	\$ 52,936.00 \$ 25.45
3	Annual*/ Per Hr	\$ 17,007.00 \$ 8.18	\$ 22,858.00 \$ 10.99	21	Annual*/ Per Hr	\$ 41,337.00 \$ 19.87	\$ 55,604.00 \$ 26.73
4	Annual*/ Per Hr	\$ 17,862.00 \$ 8.59	\$ 24,023.00 \$ 11.55	22	Annual*/ Per Hr	\$ 43,423.00 \$ 20.88	\$ 58,410.00 \$ 28.08
5	Annual*/ Per Hr	\$ 18,752.00 \$ 9.02	\$ 25,219.00 \$ 12.12	23	Annual*/ Per Hr	\$ 45,602.00 \$ 21.92	\$ 61,387.00 \$ 29.51
6	Annual*/ Per Hr	\$ 19,711.00 \$ 9.48	\$ 26,519.00 \$ 12.75	24	Annual*/ Per Hr	\$ 47,941.00 \$ 23.05	\$ 64,501.00 \$ 31.01
7	Annual*/ Per Hr	\$ 20,699.00 \$ 9.95	\$ 27,852.00 \$ 13.39	25	Annual*/ Per Hr	\$ 50,369.00 \$ 24.22	\$ 67,752.00 \$ 32.57
8	Annual*/ Per Hr	\$ 21,764.00 \$ 10.46	\$ 29,258.00 \$ 14.07	26	Annual*/ Per Hr	\$ 52,936.00 \$ 25.45	\$ 71,173.00 \$ 34.22
9	Annual*/ Per Hr	\$ 22,858.00 \$ 10.99	\$ 30,727.00 \$ 14.77	27	Annual*/ Per Hr	\$ 55,604.00 \$ 26.73	\$ 74,767.00 \$ 35.95
10	Annual*/ Per Hr	\$ 24,023.00 \$ 11.55	\$ 32,303.00 \$ 15.53	28	Annual*/ Per Hr	\$ 58,410.00 \$ 28.08	\$ 78,567.00 \$ 37.77
11	Annual*/ Per Hr	\$ 25,219.00 \$ 12.12	\$ 33,946.00 \$ 16.32	29	Annual*/ Per Hr	\$ 61,387.00 \$ 29.51	\$ 82,535.00 \$ 39.68
12	Annual*/ Per Hr	\$ 26,519.00 \$ 12.75	\$ 35,656.00 \$ 17.14	30	Annual*/ Per Hr	\$ 64,501.00 \$ 31.01	\$ 86,708.00 \$ 41.69
13	Annual*/ Per Hr	\$ 27,853.00 \$ 13.39	\$ 37,469.00 \$ 18.01	31	Annual*/ Per Hr	\$ 67,752.00 \$ 32.57	\$ 91,121.00 \$ 43.81
14	Annual*/ Per Hr	\$ 29,258.00 \$ 14.07	\$ 39,355.00 \$ 18.92	32	Annual*/ Per Hr	\$ 71,173.00 \$ 34.22	\$ 95,742.00 \$ 46.03
15	Annual*/ Per Hr	\$ 30,727.00 \$ 14.77	\$ 41,337.00 \$ 19.87	33	Annual*/ Per Hr	\$ 74,767.00 \$ 35.95	\$ 100,569.00 \$ 48.35
16	Annual*/ Per Hr	\$ 32,303.00 \$ 15.53	\$ 43,423.00 \$ 20.88	34	Annual*/ Per Hr	\$ 78,567.00 \$ 37.77	\$ 105,667.00 \$ 50.80
17	Annual*/ Per Hr	\$ 33,946.00 \$ 16.32	\$ 45,648.00 \$ 21.95	35	Annual*/ Per Hr	\$ 82,535.00 \$ 39.68	\$ 111,004.00 \$ 53.37
18	Annual*/ Per Hr	\$ 35,656.00 \$ 17.14	\$ 47,941.00 \$ 23.05		Per Hr	\$ -	\$ -